

FREE TRADE AGREEMENT
BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF KOREA
AND
THE GOVERNMENTS OF THE
COOPERATION COUNCIL FOR
THE ARAB STATES OF THE GULF

PREAMBLE

THE REPUBLIC OF KOREA, hereinafter referred to as “Korea”; on the one part, and

THE UNITED ARAB EMIRATES;

THE KINGDOM OF BAHRAIN;

THE KINGDOM OF SAUDI ARABIA;

THE SULTANATE OF OMAN;

THE STATE OF QATAR,

THE STATE OF KUWAIT, hereinafter referred to jointly as the "GCC Member States" or severally as the "GCC Member State", on the other part

hereinafter the GCC Member States or each of the GCC Member States on the one part, and Korea on the other part, referred to individually as a "Party" and collectively as the "Parties",

RECOGNIZING their longstanding and strong partnership;

DESIRING to strengthen their close economic relations;

DETERMINED to promote and strengthen the multilateral trading system, set up through the World Trade Organization, in a manner conducive to the development of regional and international cooperation, thereby contributing to the harmonious development and expansion of world trade;

CONVINCED that a free trade area will create an expanded and secure market for goods and services in their countries and a stable and predictable environment for investment, thus enhancing the competitiveness of their enterprises in global markets;

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities and improve the general welfare by liberalizing and expanding mutual trade and investment;

SEEKING to establish clear and mutually advantageous rules governing their trade and investment and to reduce or eliminate the barriers to trade and investment between them;

PROMOTING a predictable and transparent business environment that will assist enterprises in planning effectively and using resources efficiently;

DESIRING to strengthen mutually beneficial cooperation to foster creativity and innovation, and promote stronger linkage in and between sectors of their economies;

ACKNOWLEDGING their commitment to contribute to sustainable development and confidence of the contribution of international trade to sustainable development;

REAFFIRMING and building on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization; and

AIMING to promote cooperation in technology and expand trade;

HAVE AGREED, in pursuit of the above, to conclude the following Free Trade Agreement (hereinafter referred to as “this Agreement”):

CHAPTER 1

GENERAL PROVISIONS

Article 1.1: Establishment of a Free Trade Area

Consistent with Article XXIV of GATT 1994 and Article V of GATS, the Parties hereby establish a free trade area in accordance with the provisions of this Agreement.

Article 1.2: Objectives

The objectives of this Agreement are:

- (a) to achieve the substantial liberalization and facilitation of trade in goods between the Parties, in conformity with Article XXIV of the GATT 1994 pursuant to Chapter 2 of this Agreement;
- (b) to achieve the substantial liberalization of trade in services between the Parties, in conformity with Article V of the GATS pursuant to Chapter 8 of this Agreement;
- (c) to achieve the substantial increase in investment opportunities in the territories of the Parties;
- (d) to promote fair competition in their economies, particularly as it relates to economic relations between the Parties;
- (e) to ensure adequate and effective protection of intellectual property rights pursuant to Chapters 12 of this Agreement;
- (f) to further liberalize, on a mutual basis, the government procurement markets of the interested Parties, pursuant to Chapter 10 of this Agreement; and
- (g) to develop international trade in such a way as to contribute to the objective of sustainable development and strive to integrate and reflect this objective in the Parties' trade.

Article 1.3: General Definitions

For purposes of this Agreement, unless otherwise specified:

Agreement on Agriculture means the *Agreement on Agriculture*, contained in Annex 1A to the WTO Agreement;

Anti-Dumping Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;

customs duty includes any duty or charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994 and its interpretative notes;
- (b) duty imposed pursuant to a Party's law and consistently with Chapter 3 (Trade Remedies);
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered, imposed consistently with provisions of Article VIII of the GATT 1994;
- (d) premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; or
- (e) duty imposed pursuant to any agricultural safeguard measure taken under the WTO Agreement on Agriculture.

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;

Days means calendar days, including holidays and weekends;

enterprise means any entity constituted or organized under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organization;

enterprise of a Party means an enterprise constituted or organized under a Party's law;

existing means in effect on the date this Agreement enters into force;

GATS means the *General Agreement on Trade in Services* in Annex 1B to the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include its Notes and Supplementary Provisions;

goods of a Party means domestic products as understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party in accordance with the provisions of this agreement;

government procurement means the process by which government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System* governed by the International Convention on the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

Import Licensing Agreement means the *Agreement on Import Licensing Procedures*, contained in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established pursuant to Article 16.1 of this Agreement;

measure includes any law, regulation, procedure, requirement, or practice;

national means:

- (a) with respect to Korea, a Korean national within the meaning of the *Nationality Act*,¹ as amended; and

¹ A natural person who is domiciled in the area north of the Military Demarcation Line on the Korean Peninsula shall not be entitled to benefits under this Agreement.

- (b) with respect to the GCC Member States, in accordance with their respective domestic laws and regulations;

originating for the purposes of chapter 1 “General Provision” and chapter 2 “Trade in Goods” originating means qualifying under the rules of origin set out in Chapter 6 (Rules of Origin and Origin Procedures);;

person means a natural person or an enterprise;

preferential tariff treatment means the duty rate applicable under this Agreement to an originating good;

Safeguards Agreement means the *Agreement on Safeguards*, contained in Annex 1A to the WTO Agreement;

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, contained in Annex 1A to the WTO Agreement;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, contained in Annex 1A to the WTO Agreement;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights* in Annex 1C to the WTO Agreement;²

WTO means the World Trade Organization; and

WTO Agreement means the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994.

Article 1.4: Relations to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are party, including the WTO Agreement.

2. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and any other agreement to which both Parties are party; the Parties shall, upon request, consult with each other to find a

² For greater certainty, “TRIPS Agreement” includes any waiver in force between the Parties of any provision of the TRIPS Agreement granted by WTO Members in accordance with the WTO Agreement.

mutually satisfactory solution. This paragraph shall be without prejudice to a Party's rights and obligations under Chapter Fifteen (Dispute Settlement).

3. This Agreement shall not apply or affect the trade relations among the GCC Member States nor, unless expressly provided for in this Agreement, shall it grant to Korea rights and privileges that the GCC Member State grants exclusively to other GCC Member States.

Article 1.5: Geographical Scope

1. This Agreement applies to the territories of the Parties as follows.
2. Territory means:
 - (a) with respect to Korea, the land, maritime, and air space over which Korea exercises sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law; and
 - (b) with respect to the GCC Member State,
 - (i) to the land territory, internal waters, and the territorial sea of a Party, and the air-space above the territory; as well as
 - (ii) beyond the territorial sea, with respect to measures taken by a Party in the exercise of its sovereign rights or jurisdiction in accordance with international law.

Article 1.6: Transparency

1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application, in accordance with its domestic laws and regulations, respecting any matter covered by this Agreement are published or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
2. On the request of another Party, a Party shall, in accordance with their domestic laws and regulations, promptly respond to specific questions and

provide information on matters referred to in paragraph 1. Any request and provision of information under this Article shall be conveyed through the Contact Points designated by the Parties.

Article 1.7: General Exceptions

1. For purposes of Chapters 2 (Trade in Goods), 6 (Rules of Origin and Origin Procedures), 7 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), and 4 (Technical Barriers to Trade)], Article XX of GATT 1994 and its interpretive notes are incorporated into and forms a part of this Agreement, *mutatis mutandis*.

2. For purposes of Chapters 8 (Trade in Services and its Annexes), and 9 (Digital Trade)³], Article XIV of GATS (including its footnotes) shall apply and is hereby incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 1.8: Security Exceptions

For purposes of this Agreement, Article XXI of GATT 1994, paragraph 1 of Article XIV bis of GATS, and Article 73 of TRIPS Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 1.9: Taxation

1. Unless otherwise provided in this Article, the provisions of this Agreement shall not apply to any taxation measures.

2. For purposes of this Article:

- (a) Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

³ Article 1.5 (General Exceptions) is without prejudice to whether digital products should be classified as goods or services.

- (b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.
- 3. Notwithstanding paragraph 2, Article 2.3 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994.
- 4. For purposes of this Article:
 - (a) **tax convention** means a convention for the elimination of double taxation with respect to taxes on income and capital gains and the prevention of tax evasion and avoidance or other international taxation agreement or arrangement to which both Parties are party thereto;
 - (b) taxes and taxation measures do not include customs duties as defined in Article 1.3 (General Definitions) and measures listed in exceptions (b), (c), (d) and (e) of that definition; and
 - (c) **competent authorities** means:
 - (i) for Korea, the Deputy Minister for Tax and Customs, Ministry of Economy and Finance or his or her successor; and
 - (ii) for the GCC Member States: The national government bodies responsible for taxes and / or customs

Article 1.10: Disclosure of Information

- 1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information designated as confidential by another Party.
- 2. Nothing in this Agreement shall require a Party to disclose confidential information, the disclosure of which would impede law enforcement of the Party, or otherwise be contrary to the public interests, or which would prejudice the legitimate commercial interests of any economic operator.

Article 1.11: Regional and Local Government

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities and by non-governmental bodies in the exercise of governmental powers delegated by central, regional and local governments and authorities within its territories.

CHAPTER TWO

TRADE IN GOODS

Section A: Common Provisions

Article 2.1: Definitions

For purposes of this Chapter:

duty-free means free of customs duty; and

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party.

Article 2.2: Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter shall apply to trade in goods between the Parties.

Section B: National Treatment

Article 2.3: National Treatment

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

Section C: Reduction or Elimination of Customs Duties

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good.

2. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-A.

3. On the request of either Party, the Parties shall consult to consider accelerating the reduction or elimination of customs duties set out in their Schedules to Annex 2-A. An agreement by the Parties to accelerate the reduction or elimination of a customs duty on a good shall supersede any duty rate or staging category determined pursuant to their Schedules to Annex 2-A for that good when approved by each Party in accordance with its applicable legal procedures.

4. If at any moment a Party reduces its most-favored-nation (hereinafter referred to as “MFN”) applied rate of customs duty after the entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule to Annex 2-A.

5. For greater certainty, a Party may:

- (a) raise a customs duty to the level established in its Schedule to Annex 2-A following a unilateral reduction or elimination; or
- (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section D: Special Regimes

Article 2.5: Temporary Admission of Goods

1. Each Party shall facilitate temporary admission of goods and allow, as provided for in its laws and regulations, goods to be brought into a customs territory conditionally relieved, totally or partially, from payment of customs duties and taxes if such goods are brought into a customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.

2. Each Party shall, at the request of the person concerned and for reasons its customs administration considers valid, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party shall condition the temporary admission of a good other than require that the good:

- (a) be used solely by or under the personal supervision of a national or resident of the Party in the exercise of the business activity, profession, or sport of that person;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by a security or guarantee in an amount no greater than the customs duties, taxes, fees, and charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when imported and exported;
- (e) be exported on the departure of the person referred to in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, unless extended;
- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its laws and regulations.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good in addition to any other charges or penalties provided for under its laws and regulations.

5. Each Party shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted.

7. Neither Party shall:

- (a) prevent a vehicle or container used in international traffic that enters its territory from the territory of the other Party from exiting its territory on any route that is reasonably related to the economic and prompt departure of such vehicle or container;
- (b) require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;
- (c) condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any particular port of departure; and
- (d) require that the carrier bringing a container from the territory of the other Party into its territory be the same carrier that takes the container to the territory of the other Party.

8. Each Party shall provide that the importer of a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

Article 2.6: Duty-free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, subject to its laws and regulations, of the other Party or a non-Party.

Section E: Non-Tariff Measures

Article 2.7: Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined

for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Where a Party proposes to adopt an import or export prohibition or restriction in accordance with paragraph 2(a) of Article XI of GATT 1994, the Party shall:

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

Article 2.8: Import Licensing

1. Each Party shall ensure that all automatic and non-automatic import licensing procedures are implemented in a transparent and predictable manner, and applied in accordance with the Import Licensing Agreement. Neither Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

- (a) include the information specified in Article 5 of the Import Licensing Agreement; and
- (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

3. Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site. To the extent possible, the Party shall do so at least 20 days before the new procedure or modification takes effect.

4. Neither Party shall apply an import licensing procedure to a good of the other Party unless the Party has complied with the requirements of paragraphs 2 and 3 with respect to that procedure.

Article 2.9: Customs Valuation

For purposes of determining the customs value of goods traded between the Parties, the provisions of Article VII of GATT 1994, and the provisions of Part I and the Interpretative Notes of Annex I of the Customs Valuation Agreement shall apply, *mutatis mutandis*.

Article 2.10: Restrictions to Safeguard the Balance of Payments

1. The Parties shall endeavor to avoid the imposition of restrictive measures for balance of payments purposes.

2. Any measures taken for trade in goods shall be in accordance with Article XII of GATT 1994 and the *Understanding on the Balance-of-Payments Provisions of GATT 1994*, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.11: State Trading Enterprises

The rights and obligations of the Parties with respect to state trading enterprises shall be governed by Article XVII of GATT 1994, its interpretive notes, and the *Understanding on the Interpretation of Article XVII of GATT 1994*, which are incorporated into and made part of this Agreement, *mutatis mutandis*.

Section F: Institutional Provisions

Article 2.12: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as “Committee”) consisting of representatives of the Parties.

2. The Committee shall meet on the request of a Party or the Joint Committee, at a mutually agreed time, venue, and means, to consider any matter arising under this Chapter and Chapter Three (Trade Remedies).

3. The functions of the Committee shall include:
- (a) reviewing and monitoring the implementation and operation of this Chapter and Chapter Three (Trade Remedies), and making a report and recommendation to the Joint Committee, if appropriate;
 - (b) promoting trade in goods between the Parties, including through consultations on accelerating elimination of customs duties under this Agreement and other issues as appropriate;
 - (c) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Joint Committee for its consideration;
 - (d) addressing any issues related to updating each Party's Schedule to reflect amendments of the Harmonized System, including adoption and review of transposition guidelines, the transposition of the Parties' Schedules of tariff commitments and exchanging transposed Schedules of tariff commitments and correlation tables in a timely manner; and
 - (e) discussing and endeavoring to resolve any difference that may arise between the Parties on matters related to the classification of goods under the Harmonized System.

ANNEX 2-A-1

REDUCTION OR ELIMINATION OF CUSTOM DUTIES OF KOREA

1. Except as otherwise provided in the Schedule to this Annex, the following staging categories apply to the reduction or elimination of customs duties by Korea pursuant to Article 2.4:

- (a) customs duties on originating goods provided for in the items in staging category “0” in the Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
- (b) customs duties on originating goods provided for in the items in staging category “5” in the Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year five;
- (c) customs duties on originating goods provided for in the items in staging category “10” in the Schedule shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 10;
- (d) customs duties on originating goods provided for in the items in staging category “15” in the Schedule shall be removed in 16 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 15;
- (e) customs duties on originating goods provided for in the items in staging category “20” in the Schedule shall be removed in 21 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 20;
- (f) customs duties on originating goods provided for in the items in staging category “TR” in the Schedule shall be immediately reduced

by 50 percent of the base rate on the date this Agreement enters into force, and such goods shall remain at 50 percent of the base rate; and

- (g) customs duties on originating goods provided for in the items in staging category “E” in the Schedule shall remain at base rates.

2. For purposes of this Annex and the Schedule contained therein, year one means the twelve-month period starting on January 1 of the subsequent year after entry into force of this Agreement, if the date of entry into force of this Agreement falls before the last quarter of a year. If the date of entry into force of this Agreement is in the last quarter of a year, year one means the twelve-month period starting on January 1 of the second year after the entry into force of this Agreement.

3. For purposes of this Annex and the Schedule contained therein, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

4. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in the Schedule.

5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point, or if the rate of duty is expressed in monetary units, at least to the nearest Korean won in the case of Korea.

6. The base rates of duty set out in this Schedule reflect the Korean Customs Duty Most-Favored-Nation rates of duty in effect on January 1, 2021.

7. This Annex is made based on the Harmonized System of Korea(hereinafter referred to as “HSK”), as amended on January 1, 2021. The interpretation of the provisions of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.

ANNEX 2-A-2

REDUCTION OR ELIMINATION OF CUSTOM DUTIES OF GCC

1. Except as otherwise provided in the Schedule to this Annex, the following staging categories apply to the reduction or elimination of customs duties by GCC pursuant to Article 2.4:

- (a) customs duties on originating goods provided for in the items in staging category "0" in the Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
- (b) customs duties on originating goods provided for in the items in staging category "5" in the Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year five;
- (c) customs duties on originating goods provided for in the items in staging category "10" in the Schedule shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 10;
- (d) customs duties on originating goods provided for in the items in staging category "15" in the Schedule shall be removed in 16 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 15;
- (e) customs duties on originating goods provided for in the items in staging category "20" in the Schedule shall be removed in 21 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty in year 20;
- (f) customs duties on originating goods provided for in the items in staging category "TR" in the Schedule shall be reduced by 50 percent

of the base rate in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 50 percent of the base rate in year 10;

- (g) customs duties on originating goods provided for in the items in staging category “E” in the Schedule shall remain at base rates;
- (h) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category “PROH (Prohibited Goods)”; and
- (i) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category “SpGo (Special Goods)”.

2. For purposes of this Annex and the Schedule contained therein, year one means the twelve-month period starting on January 1 of the subsequent year after entry into force of this Agreement, if the date of entry into force of this Agreement falls before the last quarter of a year. If the date of entry into force of this Agreement is in the last quarter of a year, year one means the twelve-month period starting on January 1 of the second year after the entry into force of this Agreement.

3. For purposes of this Annex and the Schedule contained therein, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

4. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in the Schedule.

5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point, or if the rate of duty is expressed in monetary units, at least to the nearest UAE Dirham in the case of UAE, Bahraini dinar in the case of Bahrain, Saudi riyal in the case of KSA, Omani riyal in the case of Oman, Qatari riyal in the case of Qatar, Kuwaiti dinar in the case of Kuwait.

6. The base rates of duty set out in this Schedule reflect the GCC Customs Duty Most-Favored-Nation rates of duty in effect on January 1, 2022.

7. This Annex is made based on the Harmonized System of GCC Unified Customs Tariff (hereinafter referred to as "GCC HS") as amended on January 1, 2022. The interpretation of the provisions of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the GCC HS. To the extent that provisions of this Schedule are identical to the corresponding provisions of the GCC HS, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the GCC HS.

ANNEX 2-A-1

KOREA SCHEDULE OF TARIFF COMMITMENTS

HSK 2021	KOREA PRODUCT DESCRIPTION	BASE RATE (MFN 2021, %)	STAGING CATEGORY
0101211000	For farm breeding	0	0
0101219000	Other	8	5
0101291000	Horses for racing	8	5
0101299000	Other	8	5
0101301000	Pure-bred breeding animals	8	5
0101309000	Other	8	E
0101900000	Other	8	E
0102211000	For milk	89.1	0
0102212000	For meat	89.1	0
0102219000	Other	89.1	0
0102291000	For milk	40	E
0102292000	For meat	40	E
0102299000	Other	0	0
0102310000	Pure-bred breeding animals	89.1	0
0102391000	For milk	40	E
0102392000	For meat	40	E
0102399000	Other	0	0
0102901000	Pure-bred breeding animals	89.1	0
0102909010	For milk	40	E
0102909020	For meat	40	E
0102909090	Other	0	0
0103100000	Pure-bred breeding animals	18	0
0103910000	Weighing less than 50 kg	18	E
0103920000	Weighing 50 kg or more	18	E
0104101000	Pure-bred breeding animals	0	0
0104109000	Other	8	5
0104201000	Milk goats	8	5
0104209000	Other	8	0
0105111000	Pure-bred breeding animals	9	0
0105119000	Other	9	0
0105120000	Turkeys	9	0
0105131000	Pure-bred breeding animals	0	0
0105139000	Other	18	5
0105140000	Geese	9	0
0105150000	Guinea fowls	9	0
0105941000	Pure-bred breeding animals	9	5
0105949000	Other	9	5

0105991010	Pure-bred breeding animals	0	0
0105991090	Other	18	5
0105992000	Turkeys	9	0
0105999000	Other	9	0
0106110000	Primates	8	0
0106121000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	8	0
0106122000	Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	8	5
0106130000	Camels and other camelids (Camelidae)	8	5
0106141000	Pure-bred breeding animals	0	0
0106149000	Other	8	5
0106191000	Dogs	8	5
0106193000	Deer	8	5
0106194000	Bears	8	0
0106195010	Pure-bred breeding animals	0	0
0106195090	Other	8	5
0106196010	Pure-bred breeding animals	0	0
0106196090	Other	8	5
0106199000	Other	8	5
0106201000	Snakes	8	0
0106202000	Fresh-water tortoises	8	5
0106203000	Turtles	8	0
0106209000	Other	8	0
0106310000	Birds of prey	8	15
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	15
0106330000	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	8	0
0106390000	Other	8	0
0106411000	Honey bees	8	5
0106419000	Other	8	0
0106490000	Other	8	0
0106901000	Amphibia	8	0
0106903010	Lug worms	8	5
0106903020	Sludge worms	8	0
0106903090	Other	8	0
0106909000	Other	8	5
0201100000	Carcasses and half-carcasses	40	E
0201201000	Short ribs	40	E
0201209000	Other	40	E
0201300000	Boneless	40	E
0202100000	Carcasses and half-carcasses	40	E
0202201000	Short ribs	40	E
0202209000	Other	40	E

0202300000	Boneless	40	E
0203110000	Carcasses and half-carcasses	22.5	E
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	E
0203191000	Streaky pork	22.5	E
0203199000	Other	22.5	E
0203210000	Carcasses and half-carcasses	25	E
0203220000	Hams, shoulders and cuts thereof, with bone in	25	E
0203291000	Streaky pork	25	E
0203299000	Other	25	E
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	E
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	E
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	E
0205002000	Frozen	27	E
0206100000	Of bovine animals, fresh or chilled	18	E
0206210000	Tongues	18	E
0206220000	Livers	18	E
0206291000	Tails	18	E
0206292000	Feet	18	E
0206299000	Other	18	E
0206300000	Of swine, fresh or chilled	18	E
0206410000	Livers	18	E
0206491000	Feet	18	E
0206499000	Other	18	E
0206800000	Other, fresh or chilled	18	E
0206900000	Other, frozen	18	E
0207111000	Weighing not more than 550 g	18	E
0207119000	Other	18	E
0207121000	Weighing not more than 550 g	20	E
0207129000	Other	20	E
0207131010	Leg	18	E
0207131020	Breast	18	E
0207131030	Wing	18	E
0207131090	Other	18	E
0207132010	Liver	22.5	E
0207132090	Other	27	E

0207141010	Leg	20	E
0207141020	Breast	20	E
0207141030	Wing	20	E
0207141090	Other	20	E
0207142010	Liver	22.5	E
0207142090	Other	27	E
0207240000	Not cut in pieces, fresh or chilled	18	E
0207250000	Not cut in pieces, frozen	18	E
0207261000	Cuts	18	E
0207262010	Liver	22.5	E
0207262090	Other	27	E
0207271000	Cuts	18	E
0207272010	Liver	22.5	E
0207272090	Other	27	E
0207410000	Not cut in pieces, fresh or chilled	18	E
0207420000	Not cut in pieces, frozen	18	E
0207430000	Fatty livers, fresh or chilled	22.5	E
0207441000	Cuts	18	E
0207442010	Liver	22.5	E
0207442090	Other	27	E
0207451000	Cuts	18	E
0207452010	Liver	22.5	E
0207452090	Other	27	E
0207510000	Not cut in pieces, fresh or chilled	18	E
0207520000	Not cut in pieces, frozen	18	E
0207530000	Fatty livers, fresh or chilled	22.5	E
0207541000	Cuts	18	E
0207542010	Liver	22.5	E
0207542090	Other	27	E
0207551000	Cuts	18	E
0207552010	Liver	22.5	E
0207552090	Other	27	E
0207601000	Not cut in pieces, fresh or chilled	18	E
0207602000	Not cut in pieces, frozen	18	E
0207603100	Cuts	18	E
0207603210	Liver	22.5	E
0207603290	Other	27	E
0207604100	Cuts	18	E
0207604210	Liver	22.5	E
0207604290	Other	27	E
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	5

0208401000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	0
0208402000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	30	0
0208500000	Of reptiles (including snakes and turtles)	18	0
0208600000	Of camels and other camelids (Camelidae)	18	E
0208901000	Of deer	27	E
0208909010	Of marine animals	30	0
0208909090	Other	18	E
0209100000	Of pigs	3	0
0209900000	Other	3	0
0210110000	Hams, shoulders and cuts thereof, with bone in	25	E
0210120000	Bellies (streaky) and cuts thereof	30	E
0210190000	Other	25	E
0210201000	Dried or smoked	27	E
0210209000	Other	27	E
0210910000	Of primates	22.5	E
0210921000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	22.5	E
0210922000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	22.5	E
0210930000	Of reptiles (including snakes and turtles)	22.5	E
0210991010	Of bovine animals	22.5	E
0210991020	Of swine	22.5	E
0210991030	Of poultry	22.5	E
0210991090	Other	22.5	E
0210999010	Of sheep or goats	22.5	E
0210999020	Of poultry	22.5	E
0210999090	Other	22.5	E
0301111000	Fancy carp	10	0
0301119000	Other	10	E
0301190000	Other	10	E
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	0
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	0
0301921000	Glass eels (Not exceeding 0.3g per unit, for aquaculture)	0	0
0301922000	Young eels (exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	E
0301929010	Glass eels, other than for aquaculture	10	E
0301929090	Other	20	E

0301930000	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	10	5
0301941000	Atlantic bluefin tunas (Thunnus thynnus)	10	0
0301942000	Pacific bluefin tunas (Thunnus orientalis)	10	E
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	0
0301992000	Yellow tail	10	0
0301994010	Fry (for aquaculture)	0	0
0301994090	Other	28% or 2,052won/kg whichever is the greater	E
0301995000	Conger eel	10	0
0301996000	Sharp toothed eel	10	0
0301997000	Hagfish	10	5
0301998000	Flat fish	10	E
0301999010	True bass	10	E
0301999020	Puffers	10	E
0301999030	Tilapia	10	0
0301999040	Rock fish (including pacific ocean perch)	10	E
0301999051	Fry (for aquaculture)	0	0
0301999059	Other	28	E
0301999060	Mullets	10	10
0301999070	Loaches	10	5
0301999080	Cat fishes	10	0
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	E
0301999092	Crusian carp	10	5
0301999093	Salmon	10	0
0301999094	Grass carp	10	0
0301999095	Croakers	10	E
0301999096	Carp (Other than Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	10	5
0301999099	Other	10	E
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	0
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	0
0302130000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	5
0302140000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	5

0302190000	Other	20	E
0302210000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20	E
0302220000	Plaice (<i>Pleuronectes platessa</i>)	20	0
0302230000	Sole (<i>Solea</i> spp.)	20	0
0302240000	Turbots (<i>Psetta maxima</i>)	20	E
0302290000	Other	20	E
0302310000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20	0
0302320000	Yellowfin tunas (<i>Thunnus albacares</i>)	20	0
0302330000	Skipjack or stripe-bellied bonito	20	0
0302340000	Bigeye tunas (<i>Thunnus obesus</i>)	20	0
0302351000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	20	0
0302352000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	20	E
0302360000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20	0
0302390000	Other	20	E
0302410000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0
0302420000	Anchovies (<i>Engraulis</i> spp.)	20	E
0302430000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	0
0302440000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	E
0302450000	Jack and horse mackerel (<i>Trachurus</i> spp.)	20	0
0302460000	Cobia (<i>Rachycentron canadum</i>)	20	E
0302470000	Swordfish (<i>Xiphias gladius</i>)	20	0
0302491000	Seerfishes (<i>Scomberomorus</i> spp.)	20	E
0302492000	Silver pomfrets (<i>Pampus</i> spp.)	20	E
0302493000	Pacific saury (<i>Cololabis saira</i>)	20	5
0302499000	Other	20	E
0302510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	5
0302520000	Haddock (<i>Melanogrammus aeglefinus</i>)	20	0
0302530000	Coalfish (<i>Pollachius virens</i>)	20	0
0302540000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	E
0302550000	Alaska Pollack (<i>Theragra chalcogramma</i>)	20	E
0302560000	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	20	E
0302590000	Other	20	E
0302710000	Tilapias (<i>Oreochromis</i> spp.)	20	E
0302720000	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20	E
0302730000	Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	20	E
0302740000	Eels (<i>Anguilla</i> spp.)	20	0

0302790000	Other	20	E
0302810000	Dogfish and other sharks	20	0
0302820000	Rays and skates (Rajidae)	20	E
0302830000	Toothfish (Dissostichus spp.)	20	0
0302840000	Seabass (Dicentrarchus spp.)	20	E
0302850000	Seabream (Sparidae)	20	E
0302891000	Yellow tail	20	0
0302892000	Hair tail	20	E
0302893000	Conger eel	20	0
0302894000	Sharp toothed eel	20	0
0302895000	Horn fish (Hyporhamphus sajori)	20	5
0302896000	Seabream(other than Sparidae)	20	E
0302899020	Puffers	20	5
0302899040	Angler (monkfish)	20	E
0302899090	Other	20	E
0302911000	Livers	20	0
0302912000	Roes, milt	20	0
0302920000	Shark fins	20	0
0302990000	Other	20	0
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	5
0303120000	Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	20
0303130000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	5
0303140000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	5
0303190000	Other	10	10
0303230000	Tilapias (Oreochromis spp.)	10	E
0303240000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	E
0303250000	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	10	E
0303260000	Eels (Anguilla spp.)	10	10
0303290000	Other	10	E
0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	E
0303320000	Plaice (Pleuronectes platessa)	10	E
0303330000	Sole (Solea spp.)	10	5
0303340000	Turbots (Psetta maxima)	10	E
0303390000	Other	10	E

0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	10
0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)	10	E
0303430000	Skipjack or stripe-bellied bonito	10	10
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	20
0303451000	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	10	10
0303452000	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	10	10
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	5
0303490000	Other	10	10
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E
0303530000	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10	E
0303540000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	E
0303550000	Jack and horse mackerel (<i>Trachurus</i> spp.)	10	E
0303560000	Cobia (<i>Rachycentron canadum</i>)	10	E
0303570000	Swordfish (<i>Xiphias gladius</i>)	10	E
0303591000	seerfishes (<i>Scomberomorus</i> spp.)	10	E
0303592000	Pacific saury (<i>Cololabis saira</i>)	24	E
0303599000	Other	10	E
0303630000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	E
0303640000	Haddock (<i>Melanogrammus aeglefinus</i>)	10	5
0303650000	Coalfish (<i>Pollachius virens</i>)	10	5
0303660000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	5
0303670000	Alaska Pollack (<i>Theragra chalcogramma</i>)	22	E
0303680000	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	E
0303691000	Whip tail or hoki	10	5
0303699000	Other	22	E
0303810000	Dogfish and other sharks	10	10
0303821000	Rays	10	E
0303822000	Skates	10	E
0303830000	Toothfish (<i>Dissostichus</i> spp.)	10	5
0303840000	Sea bass (<i>Dicentrarchus</i> spp.)	10	E
0303891000	Sable fish	10	5
0303892000	Hair tail	10	E
0303893010	Red horsehead fish (<i>Branchiostegus Japonicus</i>)	10	E
0303893090	Other	10	E
0303894000	Conger eel	10	E
0303895000	Yellow corvina	10	E
0303896000	Horn fish (<i>Hyporhamphus sajori</i>)	10	E
0303898000	Puffers	10	E
0303899010	White sea smelt	10	5
0303899020	Thorny head	10	5

0303899030	John dory	10	5
0303899040	Atka mackerel	10	10
0303899050	Rock fish (including pacific ocean perch)	10	E
0303899060	Angler (monkfish)	10	E
0303899070	Hagfish (Pacific, Atlantic)	10	5
0303899080	Milk fish	10	0
0303899091	Croakers	10	E
0303899092	Sand lance	10	5
0303899093	Toothfish, other than Dissostichus spp.	10	5
0303899099	Other	10	E
0303911000	Livers	10	0
0303912010	Of alaska pollack	10	5
0303912090	Other	10	20
0303920000	Shark fins	10	10
0303990000	Other	10	0
0304310000	Tilapias (Oreochromis spp.)	20	10
0304320000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	10
0304330000	Nile Perch (Lates niloticus)	20	10
0304390000	Other	20	10
0304410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	10
0304420000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	10
0304431000	Plaice	20	0
0304439000	Other	20	10
0304440000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	10
0304450000	Swordfish (Xiphias gladius)	20	0
0304460000	Toothfish (Dissostichus spp.)	20	0
0304470000	Dogfish and other sharks	20	10
0304481000	Rays	20	10
0304482000	Skates	20	10
0304491000	Conger eel	20	E
0304492000	Bluefin tunas	20	0
0304499000	Other	20	10
0304511000	Fish surimi	20	15
0304519000	Other	20	15
0304521000	Fish surimi	20	20
0304529000	Other	20	20

0304531000	Fish surimi	20	20
0304539000	Other	20	20
0304541000	Fish surimi	20	0
0304549000	Other	20	0
0304551000	Fish surimi	20	0
0304559000	Other	20	0
0304561000	Fish surimi	20	20
0304569000	Other	20	20
0304571010	Fish surimi	20	20
0304571090	Other	20	20
0304572010	Fish surimi	20	20
0304572090	Other	20	20
0304591010	Fish surimi	20	0
0304591090	Other	20	0
0304592010	Fish surimi	20	0
0304592090	Other	20	0
0304593010	Fish surimi	20	0
0304593090	Other	20	0
0304599010	Fish surimi	20	15
0304599090	Other	20	15
0304610000	Tilapias (<i>Oreochromis</i> spp.)	10	5
0304620000	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	E
0304630000	Nile Perch (<i>Lates niloticus</i>)	10	E
0304690000	Other	10	E
0304710000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	5
0304720000	Haddock (<i>Melanogrammus aeglefinus</i>)	10	E
0304730000	Coalfish (<i>Pollachius virens</i>)	10	E
0304740000	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	E
0304750000	Alaska Pollack (<i>Theragra chalcogramma</i>)	10	E
0304790000	Other	10	5
0304810000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	E
0304820000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	E
0304831000	Plaice	10	5
0304839000	Other	10	E
0304840000	Swordfish (<i>Xiphias gladius</i>)	10	E
0304850000	Toothfish (<i>Dissostichus</i> spp.)	10	0
0304860000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	E

0304871000	Bluefin tunas	10	10
0304879000	Other	10	E
0304881000	Dogfish, other sharks	10	E
0304882000	Rays	10	E
0304883000	Skates	10	E
0304891000	Of conger-eel	10	5
0304892000	Of toothfish, other than Dissostichus spp.	10	0
0304893000	Of tilapia, other than Oreochromis spp.	10	5
0304894000	Of file fish	10	5
0304899000	Other	10	E
0304911000	Frozen fish surimi	10	E
0304919000	Other	10	E
0304921000	Frozen fish surimi	10	0
0304929000	Other	10	0
0304931000	Frozen fish surimi	10	E
0304939000	Other	10	15
0304941000	Frozen fish surimi	10	E
0304949000	Other	10	E
0304951000	Frozen fish surimi	10	E
0304959000	Other	10	20
0304961000	Frozen fish surimi	10	E
0304969000	Other	10	20
0304971010	Frozen fish surimi	10	E
0304971090	Other	10	20
0304972010	Frozen fish surimi	10	E
0304972090	Other	10	20
0304991000	Frozen fish surimi	10	E
0304999000	Other	10	15
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	0
0305201000	Livers	20	0
0305202000	Roes and milt, dried	20	0
0305203000	Roes and milt, smoked	20	0
0305204010	Of alaska pollack	20	0
0305204020	Of yellow corvina	20	0
0305204030	Of herrings	20	0
0305204090	Other	20	0
0305311000	Dried	20	10
0305312000	Salted or in brine	20	5
0305321000	Dried	20	10
0305322000	Salted or in brine	20	5
0305391000	Dried	20	10
0305392000	Salted or in brine	20	5

0305410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	E
0305420000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0
0305430000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20	10
0305440000	Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), Eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.)	20	10
0305491000	Anchovies	20	E
0305492000	Alaska pollack	20	0
0305499000	Other	20	10
0305510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	5
0305520000	Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), Eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.)	20	E
0305530000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	E
0305541000	Anchovies (<i>Engraulis</i> spp.)	20	E
0305549000	Other	20	E
0305593000	Alaska pollack	20	E
0305594000	Yellow corvina	20	E
0305595000	Puffers	20	0
0305596000	Sharp toothed eel	20	0
0305597000	Sand lance	20	0
0305598000	Blenny or gunnel, including juvenile white bait	20	0
0305599000	Other	20	E
0305610000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0
0305620000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0
0305631000	Salt fermented anchovy	20	E
0305639000	Other	20	E

0305640000	Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), Eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and Snakeheads (<i>Channa</i> spp.)	20	15
0305691000	Salmon	20	0
0305692000	Trout	20	0
0305693000	Hair tail	20	E
0305694000	Sardines	20	0
0305695000	Mackerel	20	E
0305696000	Yellow corvina	20	5
0305697000	Jack and horse mackerel	20	0
0305698000	Saury (including horn fish)	20	0
0305699000	Other	20	20
0305711000	Smoked	20	10
0305712000	Dried	20	0
0305713000	Salted or in brine	20	15
0305721000	Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0
0305729000	Other	20	0
0305790000	Other	20	0
0306111000	Smoked	20	10
0306119000	Other	20	10
0306121010	In airtight containers	20	0
0306121020	Not in airtight containers	20	0
0306129000	Other	20	E
0306141011	In airtight containers	20	0
0306141012	Not in airtight containers	20	0
0306141090	Other	20	E
0306142010	Smoked	20	15
0306142090	Other	20	E
0306143010	Smoked	20	15
0306143090	Other	14	E
0306149010	Smoked	20	15
0306149090	Other	14	E
0306151000	Smoked	20	10
0306159000	Other	20	E
0306161010	Smoked	20	E
0306161090	Other	20	E
0306169010	Smoked	20	E
0306169090	Other	20	E
0306171010	Smoked	20	E

0306171090	Other	20	E
0306179010	Smoked	20	E
0306179090	Other	20	E
0306191000	Smoked	20	10
0306199000	Other	20	E
0306310000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	20
0306320000	Lobsters (Homarus spp.)	20	E
0306331000	Blue crabs	20	E
0306332000	Snow crabs	20	E
0306339000	Other	20	E
0306340000	Norway lobsters (Nephrops norvegicus)	20	E
0306350000	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20	15
0306360000	Other shrimps and prawns	20	15
0306390000	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	E
0306912000	Dried	20	15
0306913000	Salted or in brine	20	15
0306914000	Smoked	20	10
0306922000	Dried	20	E
0306923000	Salted or in brine	20	E
0306924010	In airtight containers	20	0
0306924020	Not in airtight containers	20	0
0306932000	Dried	20	20
0306933000	Salted or in brine	20	E
0306934011	In airtight containers	20	0
0306934012	Not in airtight containers	20	0
0306934090	Other	20	20
0306942000	Dried	20	E
0306943000	Salted or in brine	20	E
0306944000	Smoked	20	10
0306951020	Dried	20	E
0306951030	Salted or in brine	32	E
0306951040	Smoked	20	E
0306959020	Dried	20	E
0306959030	Salted or in brine	32	E
0306959040	Smoked	20	E
0306992000	Dried	20	E
0306993000	Salted or in brine	20	E
0306994000	Smoked	20	10
0307111010	For seed	0	0
0307111090	Other	5	0
0307119000	Other	20	0
0307120000	Frozen	20	0

0307192000	Dried	20	0
0307193000	Salted or in brine	20	0
0307194000	Smoked	20	0
0307210000	Live, fresh or chilled	20	10
0307220000	Frozen	20	E
0307292000	Dried	20	0
0307293000	Salted or in brine	20	0
0307294000	Smoked	20	10
0307310000	Live, fresh or chilled	20	0
0307320000	Frozen	20	E
0307392000	Dried	20	0
0307393000	Smoked	20	0
0307399000	Other	20	0
0307421010	<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.	10	10
0307421090	Other	20	20
0307422010	<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.	10	0
0307422090	Other	20	20
0307431010	<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.	10	E
0307431090	Other	20	E
0307432010	<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.	22	E
0307432090	Other	22	E
0307492010	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :	10	E
0307492090	Other	20	E
0307493010	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :	10	E
0307493090	Other	20	15
0307494010	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and Squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :	20	0
0307494090	Other	20	10
0307511000	Poulp squid	20	10
0307512000	Webfoot octopus	20	10
0307519000	Other	20	10
0307521000	Octopus	20	E
0307522000	Poulp squid	20	E
0307523000	Webfoot octopus	20	E
0307529000	Other	20	E
0307592000	Dried	20	0
0307593000	Smoked	20	10
0307599000	Other	20	15
0307601000	Smoked	20	10

0307609000	Other	20	0
0307711010	Hard clams spat	20	0
0307711090	Other	20	10
0307712010	For seed	0	0
0307712090	Other	20	10
0307713000	Cockles	20	0
0307714000	Baby clams	20	10
0307715000	Butter clam	20	20
0307719000	Other	20	20
0307721000	Cockles	20	0
0307722000	Hen clams	20	0
0307723000	Baby clams	20	E
0307724000	Ark shell	20	10
0307725000	Butter clam	20	E
0307729000	Other	20	E
0307792010	Hen clams	20	0
0307792020	Baby clams	20	0
0307792030	Butter clam	20	20
0307792090	Other	20	20
0307793010	Hen clams	20	0
0307793020	Baby clams	20	10
0307793030	Butter clam	20	E
0307793090	Other	20	E
0307794011	In airtight containers	20	0
0307794019	Not in airtight containers	20	0
0307794090	Other	20	10
0307810000	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	20	E
0307820000	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	20	20
0307830000	Frozen abalone (<i>Haliotis</i> spp.)	20	E
0307840000	Frozen stromboid conchs (<i>Strombus</i> spp.)	20	E
0307871000	Dried	20	15
0307872000	Salted or in brine	20	E
0307873000	Smoked	20	10
0307881000	Dried	20	20
0307882000	Salted or in brine	20	E
0307883000	Smoked	20	10
0307911000	Top shells	20	0
0307912010	For seed	0	0
0307912090	Other	20	0
0307913000	Adductors of shell fish	20	0
0307914000	Marsh clams	20	0
0307919000	Other	20	20
0307921000	Adductors of shell fish	20	E

0307922000	Top shells	20	0
0307929000	Other	20	E
0307992100	Adductors of shell fish	20	0
0307992900	Other	20	15
0307993100	Top shells	20	0
0307993900	Other	20	E
0307994110	In airtight containers	20	10
0307994120	Not in airtight containers	20	0
0307994900	Other	20	10
0308110000	Live, fresh or chilled	20	0
0308120000	Frozen	20	0
0308192000	Dried	20	0
0308193000	Salted or in brine	20	0
0308194000	Smoked	20	10
0308210000	Live, fresh or chilled	20	0
0308220000	Frozen	20	E
0308292000	Dried	20	20
0308293000	Salted or in brine	20	0
0308294000	Smoked	20	10
0308301000	Live, fresh or chilled	20	0
0308302000	Frozen	20	E
0308303000	Dried	20	20
0308304000	Salted or in brine	20	5
0308305000	Smoked	20	10
0308901011	For seed	0	0
0308901019	Other	20	10
0308901090	Other	20	E
0308902010	Sea-squirts	20	0
0308902090	Other	20	E
0308903010	Sea-squirts	20	0
0308903090	Other	20	20
0308904000	Salted or in brine	20	E
0308905000	Smoked	20	10
0401100000	Of a fat content, by weight, not exceeding 1 %	36	E
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	E
0401401000	Frozen cream	36	E
0401409000	Other	36	E
0401501000	Frozen cream	36	E
0401509000	Other	36	E
0402101010	Skim milk powder	176	E
0402101090	Other	176	E
0402109000	Other	176	E
0402211000	Whole milk powder	176	E

0402219000	Other	176	E
0402290000	Other	176	E
0402911000	Unsweetened evaporated milk	89	E
0402919000	Other	89	E
0402991000	Sweetened evaporated milk	89	E
0402999000	Other	89	E
0403101000	Fluid	36	E
0403102000	Frozen	36	E
0403109000	Other	36	E
0403901000	Butter milk	89	E
0403902000	Curdled milk and cream	36	E
0403903000	Kephir	36	E
0403909000	Other fermented or acidified milk and cream	36	E
0404101011	For feeding	49.5	E
0404101019	Other	49.5	E
0404101091	For feeding	49.5	E
0404101099	Other	49.5	E
0404102111	For feeding	49.5	E
0404102119	Other	49.5	E
0404102121	For feeding	49.5	E
0404102129	Other	49.5	E
0404102131	For feeding	49.5	E
0404102139	Other	49.5	E
0404102191	For feeding	49.5	E
0404102199	Other	49.5	E
0404102910	For feeding	49.5	E
0404102990	Other	49.5	E
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	E
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	E
0405100000	Butter	89	E
0405200000	Dairy spreads	8	5
0405900000	Other	89	15
0406101010	Mozzarella cheese	36	E
0406101020	Cream cheese	36	E
0406101090	Other	36	E
0406102000	Curd	36	E
0406200000	Grated or powdered cheese, of all kinds	36	E
0406300000	Processed cheese, not grated or powdered	36	E
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	E
0406901000	Cheddar cheese	36	E
0406902000	Gouda cheese	36	E
0406903000	Camembert cheese	36	E
0406904000	Emmental cheese	36	E

0406909000	Other	36	E
0407110000	Of fowls of the species Gallus domesticus	27	E
0407190000	Other	27	E
0407210000	Of fowls of the species Gallus domesticus	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	E
0408190000	Other	27	E
0408910000	Dried	27	E
0408991000	Of fowls of the species Gallus domesticus	41.6	E
0408999000	Other	27	E
0409000000	Natural honey	243% or 1,864won/kg whichever is the greater	E
0410002000	Edible-nest Swiftlet's nests	8	0
0410003000	Royal jelly	8	E
0410009000	Other	8	0
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair	3	0
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	0
0502902000	Goat hair	3	0
0502909000	Other	3	0
0504001010	Of bovine	27	E
0504001021	For sausage casing	27	E
0504001029	Other	27	E
0504001031	For sausage casing	27	E
0504001039	Other	27	E
0504001090	Other	27	E
0504002000	Bladders	27	E
0504003000	Stomachs	27	E
0505100000	Feathers of a kind used for stuffing; down	3	15
0505901000	Powder of feathers	5	10
0505909000	Other	5	15
0506100000	Ossein and bones treated with acid	3	0
0506901020	Of bovine animals	9	0
0506901090	Other	3	0
0506902000	Powder of bones	25.6	E
0506909000	Other	3	0
0507101000	Ivory of elephant	8	0
0507109000	Other	8	0
0507901110	In whole	20	E
0507901190	Other	20	E
0507901200	Antlers	20	E

0507902010	Tortoise shells and plates	8	0
0507902020	Whalebone and whalebone hair	8	0
0507902090	Other	8	0
0508001000	Coral	8	0
0508002010	Mother of pearl shells	8	0
0508002020	Abalone shells	8	0
0508002030	Oyster shells	8	0
0508002040	Snail shells	8	0
0508002050	Trochus shells	8	0
0508002060	Agoya shells	8	0
0508002070	Fresh water shells (<i>Megalonaia</i> <i>squamosa</i> , <i>Amblema</i> <i>aplicata</i> , <i>Quadrula</i> <i>quadrula</i> spp.)	8	0
0508002090	Other	8	E
0508009000	Other	8	0
0510001000	Ambergris	8	0
0510002000	Castoreum	8	0
0510003000	Musk	8	0
0510004000	Ox bezoar	8	0
0510005000	Pteropi faeces	8	0
0510009010	Pancreas	8	0
0510009020	Bile	8	0
0510009030	Gecko	8	0
0510009090	Other	8	0
0511100000	Bovine semen	0	0
0511911010	Brine shrimp eggs	8	0
0511911090	Other	8	0
0511912000	Fish waste	5	5
0511919000	Other	8	E
0511991000	Animal blood	8	0
0511992010	Swine semen	0	0
0511992090	Other	0	0
0511993010	Of bovine	18	0
0511993020	Of swine	18	0
0511993090	Other	0	0
0511994000	Sinews and tendons	18	E
0511995011	Dressed	3	0
0511995019	Other	3	0
0511995020	Horsehair waste	3	0
0511996000	Natural sponges of animal origin	8	0
0511999010	Silkworm eggs	18	0
0511999020	Chrysalis of silk worm	8	0
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	0
0511999040	Paring and similar waste of rawhides or skins	8	0

0511999090	Other	8	0
0601101000	Of tulips	8	0
0601102000	Of lilies	4	0
0601103000	Of dahlias	8	0
0601104000	Of hyacinthus	8	0
0601105000	Of gladiolus	8	0
0601106000	Of iris	8	0
0601107000	Of freesias	8	0
0601108000	Of narcissus	8	0
0601109000	Other	8	0
0601201000	Of tulips	8	0
0601202000	Of lilies	8	0
0601203000	Of dahlias	8	0
0601204000	Of hyacinthus	8	0
0601205000	Of gladiolus	8	0
0601206000	Chicory plants and roots	8	0
0601207000	Of iris	8	0
0601208000	Of freesias	8	0
0601209010	Of narcissus	8	0
0601209090	Other	8	0
0602101000	Of fruit trees	8	0
0602109000	Other	8	E
0602201000	Apple trees	18	0
0602202000	Pear trees	18	0
0602203000	Peach trees	18	0
0602204000	Grape vines	8	0
0602205000	Persimmon trees	8	0
0602206000	Citrus trees	18	0
0602207010	Chestnut trees	8	15
0602207020	Walnut trees	8	15
0602207030	Korean pine trees	8	15
0602209000	Other	8	5
0602300000	Rhododendrons and azaleas, grafted or not	8	15
0602400000	Roses, grafted or not	8	0
0602901010	Orchids or orchises	8	0
0602901020	Carnations	8	0
0602901030	Guzmania empire	8	0
0602901040	Gypsophilas	8	0
0602901050	Chrysanthemums	8	0
0602901060	Cactus	8	0
0602901090	Other	8	0
0602902011	For bonsai	8	E
0602902019	Other	8	15

0602902020	Larch trees	8	15
0602902030	Cryptomeria	8	15
0602902040	Japanese cypress	8	15
0602902050	Rigi-taeda	8	15
0602902061	For bonsai	8	E
0602902069	Other	8	15
0602902071	For bonsai	8	E
0602902079	Other	8	15
0602902081	For bonsai	8	E
0602902089	Other	8	15
0602902091	For bonsai	8	E
0602902099	Other	8	15
0602909010	Peony trees	8	15
0602909020	Camellia trees	8	15
0602909030	Mulberry trees	18	0
0602909040	Mushroom spawn	8	0
0602909090	Other	8	0
0603110000	Roses	25	5
0603120000	Carnations	25	5
0603131000	Cymbidiums	25	5
0603132000	Phalaenopsis	25	5
0603139000	Other	25	5
0603140000	Chrysanthemums	25	5
0603150000	Lilies (Lilium spp.)	25	5
0603191000	Tulips	25	5
0603192000	Gladiolus	25	5
0603194000	Gypsophila	25	5
0603199000	Other	25	5
0603900000	Other	25	5
0604201000	Mosses and lichens	8	15
0604202010	Leaves of ginkgos	8	15
0604202090	Other	8	15
0604209000	Other	8	5
0604901000	Mosses and lichens	8	15
0604909000	Other	8	15
0701100000	For seed	304	E
0701900000	Other	304	E
0702000000	Tomatoes, fresh or chilled	45	5
0703101000	Onions	135% or 180won/kg whichever is the greater	E
0703102000	Shallots	27	5

0703201000	Peeled	360% or 1,800won/kg whichever is the greater	E
0703209000	Other	360% or 1,800won/kg whichever is the greater	E
0703901000	Leeks	27	5
0703909000	Other	27	5
0704100000	Cauliflowers and headed broccoli	27	5
0704200000	Brussels sprouts	27	E
0704901000	Cabbages	27	5
0704902000	Chinese cabbages	27	5
0704909000	Other	27	5
0705110000	Cabbage lettuce (head lettuce)	45	E
0705190000	Other	45	E
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8	5
0705290000	Other	8	5
0706101000	Carrots	30% or 134won/kg, whichever is the greater	5
0706102000	Turnips	27	5
0706901000	Radishes	30	E
0706902000	Wasabi and horseradishes	27	0
0706903000	Codonopsis	27	E
0706904000	<i>Platycodon grandiflorum</i>	27	E
0706909000	Other	27	5
0707000000	Cucumbers and gherkins, fresh or chilled	27	E
0708100000	Peas (<i>Pisum sativum</i>)	27	5
0708200000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27	0
0708900000	Other leguminous vegetables	27	10
0709200000	Asparagus	27	E
0709300000	Aubergines (egg-plants)	27	5
0709400000	Celery other than celeriac	27	5
0709517000	Cultivated mushrooms (<i>Agaricus bisporus</i>)	30	10
0709519000	Other	30	E
0709591000	Pine mushrooms	30	E
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	E
0709593000	Ling chiu mushrooms	30	10
0709594010	King oyster mushrooms	30	10
0709594090	Other	30	10

0709595000	Winter mushrooms	30	10
0709596000	Truffles	27	E
0709599000	Other	30	E
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	E
0709609000	Other	270% or 6,210won/kg whichever is the greater	E
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	5
0709910000	Globe artichokes	27	E
0709920000	Olives	27	E
0709930000	Pumpkins, squash and gourds (Cucurbita spp.)	27	5
0709991000	Bracken	30	E
0709992000	Flowering ferns	27	E
0709999000	Other	27	5
0710100000	Potatoes	27	5
0710210000	Peas (Pisum sativum)	27	5
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	5
0710290000	Other	27	5
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	0
0710400000	Sweet corn	30	5
0710801000	Onions	27	E
0710802000	Garlic	27	E
0710803000	Bamboo shoots	27	E
0710804000	Carrots	27	5
0710805000	Bracken	30	E
0710806000	Pine mushrooms	27	E
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	E
0710808010	Aster [Aster scaber Thunb., Aster tataricus L. f., Ligularia fischeri (Ledeb.) Turcz., Solidago virgaurea subsp. asiatica Kitam. ex Hara var. asiatica]	27	20
0710808020	Korean thistle [Cirsium setidens (Dunn) Nakai]	27	20
0710809000	Other	27	5
0710900000	Mixtures of vegetables	27	5
0711200000	Olives	27	0
0711400000	Cucumbers and gherkins	30	E
0711510000	Mushrooms of the genus Agaricus	30	10
0711591000	Truffles	27	E
0711599000	Other	30	E

0711901000	Garlic	360% or 1,800won/kg whichever is the greater	E
0711903000	Bamboo shoots	27	E
0711904000	Carrots	27	E
0711905010	Bracken	27	E
0711905020	Flowering ferns	27	E
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	E
0711905099	Other	27	0
0711909000	Mixtures of vegetables	27	0
0712200000	Onions	135% or 180won/kg whichever is the greater	E
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	E
0712319000	Other	30% or 1,218won/kg, whichever is the greater	5
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	E
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	E
0712391010	Pine mushrooms	30	E
0712391020	Oak mushrooms	40% or 1,625won/kg whichever is the greater	E
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E
0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	E
0712391090	Other	30% or 1,218won/kg, whichever is the greater	5
0712392000	Truffles	27	E

0712901000	Garlic	360% or 1,800won/kg whichever is the greater	E
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	E
0712902020	Radishes	30	5
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	5
0712902040	Carrots	30% or 864won/kg, whichever is the greater	E
0712902050	Pumpkins	30	E
0712902060	Cabbages	30	E
0712902070	Taro stems	30	E
0712902080	Sweet potato stems	30	5
0712902091	Sweet corn for seeds	370	E
0712902092	Sweet corn, excluding those for seeds	370	E
0712902093	Potatoes	27	5
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	E
0712902095	Codonopsis	30	E
0712902096	Aster [Aster scaber Thunb., Aster tataricus L. f., Ligularia fischeri (Ledeb.) Turcz., Solidago virgaurea subsp. asiatica Kitam. ex Hara var. asiatica]	30	E
0712902097	Korean thistle [Cirsium setidens (Dunn) Nakai]	30	E
0712902099	Other	30	E
0712909000	Mixtures of vegetables	27	5
0713101000	For seed	27	5
0713102000	For feeding	0	0
0713109000	Other	27	E
0713200000	Chickpeas (garbanzos)	27	E
0713311000	For seed	607.5	E
0713319000	Other	607.5	E
0713321000	For seed	420.8	E
0713329000	Other	420.8	E
0713331000	For seed	27	5
0713339000	Other	27	E
0713340000	Bambara beans (Vigna subterranea or Voandzeia subterranea)	27	5
0713350000	Cow peas (Vigna unguiculata)	27	5

0713390000	Other	27	5
0713400000	Lentils	27	E
0713500000	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	27	5
0713600000	Pigeon peas (<i>Cajanus cajan</i>)	27	5
0713900000	Other	27	5
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	E
0714102020	Pellets	887.4	E
0714102090	Other	887.4	E
0714103000	Chilled	887.4	E
0714104000	Frozen	45	5
0714201000	Fresh	385% or 338won/kg whichever is the greater	E
0714202000	Dried	385	E
0714203000	Chilled	385	E
0714204000	Frozen	45	E
0714301000	Frozen	45	5
0714309000	Other	385	E
0714401000	Frozen	45	5
0714409000	Other	385	E
0714501000	Frozen	45	5
0714509000	Other	385	E
0714901010	Frozen	45	E
0714901090	Other	18	E
0714909010	Frozen	45	5
0714909090	Other	385	E
0801110000	Desiccated	30	5
0801120000	In the inner shell (endocarp)	30	5
0801190000	Other	30	5
0801210000	In shell	30	5
0801220000	Shelled	30	5
0801310000	In shell	8	5
0801320000	Shelled	8	5
0802110000	In shell	8	15
0802120000	Shelled	8	15
0802210000	In shell	8	E
0802220000	Shelled	8	E
0802310000	In shell	45	E
0802320000	Shelled	30	E

0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	E
0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	E
0802510000	In shell	30	15
0802520000	Shelled	30	15
0802610000	In shell	30	E
0802620000	Shelled	30	E
0802700000	Kola nuts (Cola spp.)	30	E
0802800000	Areca nuts	30	E
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	E
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	E
0802902010	In shell	30	E
0802902020	Shelled	30	E
0802909000	Other	30	E
0803100000	Plantains	30	5
0803900000	Other	30	5
0804100000	Dates	30	20
0804200000	Figs	30	5
0804300000	Pineapples	30	E
0804400000	Avocados	30	E
0804501000	Guavas	30	5
0804502000	Mangoes	30	E
0804503000	Mangosteens	30	E
0805100000	Oranges	50	E
0805211000	Korean citrus	144	E
0805219000	Other	144	E
0805220000	Clementines	144	E
0805290000	Other	144	E
0805400000	Grapefruit, including pomelos	30	5
0805501000	Lemons (Citrus limon, Citrus limonum)	30	E
0805502010	Citrus aurantifolia	30	E
0805502020	Citrus latifolia	144	E
0805900000	Other	144	E
0806100000	Fresh	45	E
0806200000	Dried	21	5

0807110000	Watermelons	45	E
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	5
0808100000	Apples	45	E
0808300000	Pears	45	E
0808400000	Quinces	45	5
0809100000	Apricots	45	5
0809210000	Sour cherries (<i>Prunus cerasus</i>)	24	5
0809290000	Other	24	5
0809300000	Peaches, including nectarines	45	E
0809401000	Plums	45	E
0809402000	Sloes	45	5
0810100000	Strawberries	45	E
0810200000	Raspberries, blackberries, mulberries and loganberries	45	E
0810300000	Black, white or red currants and gooseberries	45	E
0810400000	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	45	E
0810500000	Kiwifruit	45	E
0810600000	Durians	45	5
0810701000	Sweet persimmons	45	E
0810709000	Other	50	E
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	E
0810905000	Mumes	50	E
0810909000	Other	45	E
0811100000	Strawberries	30	5
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	5
0811901000	Chestnuts	30	E
0811902000	Jujubes	30	E
0811903000	Pine-nuts	30	E
0811909000	Other	30	5
0812100000	Cherries	30	5
0812901000	Strawberries	30	E
0812909000	Other	30	5
0813100000	Apricots	45	5
0813200000	Prunes	18	5
0813300000	Apples	45	E
0813401000	Persimmons	50	E
0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	E
0813409000	Other	45	5

0813500000	Mixtures of nuts or dried fruits of this Chapter	45	0
0814001000	Peel of citrus fruit	30	5
0814002000	Peel of melons (including watermelons)	30	5
0901110000	Not decaffeinated	2	0
0901120000	Decaffeinated	2	0
0901210000	Not decaffeinated	8	5
0901220000	Decaffeinated	8	5
0901901000	Coffee husks and skins	3	0
0901902000	Coffee substitutes containing coffee	8	5
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	E
0902200000	Other green tea (not fermented)	513.6	E
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	15
0902400000	Other black tea (fermented) and other partly fermented tea	40	5
0903000000	Maté	25	5
0904110000	Neither crushed nor ground	8	5
0904120000	Crushed or ground	8	5
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	E
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	E
0905100000	Neither crushed nor ground	8	5
0905200000	Crushed or ground	8	5
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	0
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	0
0906192000	Cinnamon tree flowers	8	0
0906201000	Cinnamon	8	5
0906202000	Cinnamon tree flowers	8	0
0907100000	Neither crushed nor ground	8	5
0907200000	Crushed or ground	8	5
0908110000	Neither crushed nor ground	8	5
0908120000	Crushed or ground	8	5
0908210000	Neither crushed nor ground	8	5
0908220000	Crushed or ground	8	5
0908310000	Neither crushed nor ground	8	5
0908320000	Crushed or ground	8	5
0909210000	Neither crushed nor ground	8	5
0909220000	Crushed or ground	8	5
0909310000	Neither crushed nor ground	8	5
0909320000	Crushed or ground	8	5

0909611000	Seeds of anise or badian	8	5
0909612000	Seeds of caraway	8	5
0909613000	Seeds of fennel and juniper berries	8	5
0909621000	Seeds of anise or badian	8	5
0909622000	Seeds of caraway	8	5
0909623000	Seeds of fennel and juniper berries	8	5
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	E
0910112000	Dried	377.3% or 931won/kg whichever is the greater	E
0910119000	Other	377.3% or 931won/kg whichever is the greater	E
0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	E
0910122000	Dried	377.3% or 931won/kg whichever is the greater	E
0910129000	Other	377.3% or 931won/kg whichever is the greater	E
0910200000	Saffron	8	5
0910300000	Turmeric (curcuma)	8	5
0910911000	Curry	8	5
0910919000	Other	8	5
0910991000	Thyme; bay leaves	8	5
0910999000	Other	8	5
1001110000	Seed	3	0
1001190000	Other	3	0
1001911000	Meslin	3	0
1001919000	Other	1.8	0
1001991010	Meslin	3	0
1001991090	Other	0	0
1001992010	Meslin	3	0
1001992090	Other	1.8	0
1001999010	Meslin	3	0
1001999090	Other	1.8	0
1002100000	Seed	108.7	5
1002900000	Other	3	0

1003101000	Malting barley	513	E
1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	E
1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	E
1003109000	Other	299.7	E
1003901000	Malting barley	513	E
1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	E
1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	E
1003909000	Other	299.7	E
1004100000	Seed	554.8	5
1004900000	Other	3	0
1005100000	For seed	328	E
1005901000	For feeding	328	E
1005902000	Popcorn	630	E
1005909000	Other	328	E
1006100000	Rice in the husk (paddy or rough)	513	E
1006201000	Nonglutinous	513	E
1006202000	Glutinous	513	E
1006301000	Nonglutinous	513	E
1006302000	Glutinous	513	E
1006400000	Broken rice	513	E
1007100000	Seed	779.4	E
1007900000	Other	3	0
1008100000	Buckwheat	256.1	E
1008211000	Foxtail millet (<i>Setaria italica</i>)	18	5
1008219000	Other	3	0
1008291000	Foxtail millet (<i>Setaria italica</i>)	3	0
1008299000	Other	3	0
1008300000	Canary seeds	3	0
1008400000	Fonio (<i>Digitaria</i> spp.)	800.3	E
1008500000	Quinoa (<i>Chenopodium quinoa</i>)	800.3	E
1008600000	Triticale	800.3	E
1008900000	Other cereals	800.3	E
1101001000	Of wheat	3	0
1101002000	Of meslin	5	5

1102200000	Maize (corn) flour	5	5
1102901000	Barley flour	260	E
1102902000	Rice flour	513	E
1102903000	Rye flour	5	5
1102909000	Other	800.3	E
1103110000	Of wheat	288.2	E
1103130000	Of maize (corn)	162.9	E
1103191000	Of barley	260	E
1103192000	Of oats	554.8	5
1103193000	Of rice	513	E
1103199000	Other	800.3	5
1103201000	Of wheat	288.2	E
1103202000	Of rice	513	E
1103203000	Of barley	260	E
1103209000	Other	800.3	E
1104120000	Of oats	554.8	5
1104191000	Of rice	513	E
1104192000	Of barley	233	E
1104199000	Other	800.3	E
1104220000	Of oats	554.8	5
1104230000	Of maize (corn)	167	E
1104291000	Of coicis semen	800.3	E
1104292000	Of barley	126	E
1104299000	Other	800.3	E
1104301000	Of rice	5	E
1104309000	Other	5	0
1105100000	Flour, meal and powder	304	E
1105200000	Flakes, granules and pellets	304	E
1106100000	Of the dried leguminous vegetables of heading 07.13	8	5
1106201000	Of arrow roots	8	20
1106209000	Other	8	20
1106300000	Of the products of Chapter 8	8	5
1107100000	Not roasted	269	E
1107201000	Smoked	269	E
1107209000	Other	27	5
1108110000	Wheat starch	50.9	E
1108121000	For food	226	E
1108129000	Other	226	E
1108130000	Potato starch	455	E
1108141000	For food	455	E
1108149000	Other	455	E
1108191000	Of sweet potato	241.2	E
1108199000	Other	800.3	E

1108200000	Inulin	800.3	E
1109000000	Wheat gluten, whether or not dried	8	0
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	E
1201109000	Other	487% or 956won/kg whichever is the greater	E
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	E
1201902000	For feeding	487% or 956won/kg whichever is the greater	E
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	E
1201909000	Other	487% or 956won/kg whichever is the greater	E
1202301000	In shell	230.5	E
1202302000	Shelled, whether or not broken	230.5	E
1202410000	In shell	230.5	E
1202420000	Shelled, whether or not broken	230.5	E
1203000000	Copra	3	0
1204000000	Linseed, whether or not broken	3	0
1205101000	Seeds for fodder planting	0	0
1205109000	Other	10	0
1205901000	Seeds for fodder planting	0	0
1205909000	Other	10	0
1206000000	Sunflower seeds, whether or not broken	25	5
1207100000	Palm nuts and kernels	3	0
1207210000	Seed	3	0
1207291000	For feeding	2	0
1207299000	Other	3	0
1207300000	Castor oil seeds	3	0
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	E
1207500000	Mustard seeds	3	0
1207600000	Safflower (Carthamus tinctorius) seeds	3	0

1207700000	Melon seeds	3	0
1207910000	Poppy seeds	3	0
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	E
1207992000	Shea nuts (Karite nuts)	3	0
1207999000	Other	3	0
1208100000	Of soya beans	3	0
1208900000	Other	3	0
1209100000	Sugar beet seeds	0	0
1209210000	Lucerne(alfalfa) seeds	0	0
1209220000	Clover (Trifolium spp.) seeds	0	0
1209230000	Fescue seeds	0	0
1209240000	Kentucky blue grass (Poa pratensis L.) seeds	0	0
1209250000	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0	0
1209291000	Lupine seed	0	0
1209292000	Sudan grass seed	0	0
1209293000	Orchard grass seeds	0	0
1209294000	Timothy grass seed	0	0
1209299000	Other	0	0
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	0
1209911010	Onion seeds	0	0
1209911090	Other	0	0
1209912000	Radish seeds	0	0
1209913000	Seeds of chili peppers or sweet peppers (Capsicum annum)	0	0
1209914000	Cabbage seeds	0	0
1209915000	Tomato seeds	0	0
1209919000	Other	0	0
1209991010	Seeds of oak	0	0
1209991090	Other	0	0
1209992000	Seeds of fruit trees	0	0
1209993000	Tobacco seed	0	0
1209994000	Lawn seed	0	0
1209999000	Other	0	0
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	E
1210201000	Hop cones	30	5
1210202000	Lupulin	30	0
1211201110	Wild-simulated ginseng	222.8	E
1211201190	Other	222.8	E
1211201211	Major roots	222.8	E
1211201219	Other	222.8	E

1211201291	Major roots	222.8	E
1211201299	Other	222.8	E
1211201311	Major roots	754.3	E
1211201319	Other	754.3	E
1211201391	Major roots	754.3	E
1211201399	Other	754.3	E
1211202110	Powder	18	E
1211202120	Tablet or capsule	18	E
1211202190	Other	18	E
1211202210	Powder	754.3	E
1211202220	Tablet or capsule	754.3	E
1211202290	Other	754.3	E
1211203100	Leaves and stems of ginseng	754.3	E
1211203200	Ginseng seed	754.3	E
1211209300	Fresh, chilled or dried	754.3	E
1211209900	Other	754.3	E
1211301000	Fresh, chilled or dried	8	0
1211309000	Other	3	5
1211401000	Fresh, chilled or dried	8	0
1211409000	Other	3	5
1211501000	Fresh, chilled or dried	8	0
1211509000	Other	3	5
1211901100	Aconiti tuber	8	0
1211901200	Coptidis rhizoma	8	0
1211901300	Polygalae radix	8	0
1211901400	Fritillariae roylei bulbus	8	0
1211901500	Eucommiae cortex	8	20
1211901600	Liquorice roots	8	0
1211901700	Amomi semen	8	0
1211901800	Zizyphi semen	8	0
1211901910	Longanae arillus	8	0
1211901920	Crataegi fructus	8	0
1211901930	Nelumbo semen	8	0
1211901940	Pepper mint	8	0
1211901950	Japanese pepper	8	20
1211901960	Dried platycodon grandiflorum	8	E
1211901970	Barbary wolfberry fruit (Lycium chinese Mill)	8	20
1211901980	Chinese magnolia fruit (Schisandra chinensis Baill)	8	20
1211901991	Quisqualis fructus	8	0
1211901992	Wilford's swallow-wort	8	0
1211901993	Polygoni Multiflori Radix	8	0
1211901999	Other	8	0
1211909010	Edible	45	E

1211909090	Other	3	20
1212211010	Dried	20	5
1212211020	Chilled	20	0
1212211030	Frozen	10	0
1212211090	Other	20	0
1212212010	Dried	20	5
1212212020	Salted	20	5
1212212030	Chilled	20	0
1212212040	Frozen	45	0
1212212090	Other	20	0
1212213010	Dried	20	E
1212213020	Chilled	20	0
1212213030	Frozen	45	0
1212213090	Other	20	0
1212214010	Fresh	20	0
1212214020	Chilled	20	0
1212214030	Frozen	45	0
1212214090	Other	20	0
1212215010	Salted	20	0
1212215020	Chilled	20	0
1212215030	Frozen	45	0
1212215090	Other	20	E
1212216010	Frozen	45	0
1212216090	Other	20	E
1212217011	Frozen	45	0
1212217019	Other	20	0
1212217021	Frozen	45	0
1212217029	Other	20	0
1212217031	Frozen	45	0
1212217039	Other	20	0
1212218011	Frozen	45	0
1212218019	Other	20	0
1212218021	Frozen	45	0
1212218029	Other	20	0
1212218031	Frozen	45	0
1212218039	Other	20	0
1212219011	Frozen	45	0
1212219019	Other	20	E
1212219091	Frozen	45	E
1212219099	Other	20	E
1212291010	Frozen	10	0
1212291090	Other	20	0
1212292010	Frozen	45	0

1212292090	Other	20	0
1212293010	Frozen	45	0
1212293090	Other	20	0
1212294010	Frozen	45	0
1212294090	Other	20	0
1212295010	Frozen	45	0
1212295090	Other	20	0
1212296010	Frozen	45	0
1212296090	Other	20	E
1212297011	Frozen	45	0
1212297019	Other	20	0
1212297021	Frozen	45	0
1212297029	Other	20	0
1212297031	Frozen	45	0
1212297039	Other	20	0
1212298011	Frozen	45	0
1212298019	Other	20	0
1212298021	Frozen	45	0
1212298029	Other	20	0
1212298031	Frozen	45	0
1212298039	Other	20	0
1212299011	Frozen	45	0
1212299019	Other	20	E
1212299091	Frozen	45	E
1212299099	Other	20	E
1212910000	Sugar beet	3	0
1212920000	Locust beans(carob)	20	5
1212930000	Sugar cane	3	0
1212940000	Chicory roots	8	0
1212992000	Tuber of kuyaku	8	0
1212993000	Pollen	8	0
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	5
1212999000	Other	8	0
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	8	5
1214101000	For feeding	1	5
1214109000	Other	10	5
1214901000	Fodder roots	100.5	E
1214909011	For feeding	1	5
1214909019	Other	18	5
1214909090	Other	100.5	E
1301200000	Gum Arabic	3	0
1301901000	Oleoresins	3	E

1301902010	Shellac	3	0
1301902090	Other	3	5
1301909000	Other	3	E
1302110000	Opium	8	0
1302120000	Of liquorice	8	0
1302130000	Of hops	30	5
1302140000	Of ephedra	8	5
1302191110	White ginseng extract	20	E
1302191120	White ginseng extract powder	20	E
1302191190	Other	20	E
1302191210	Red ginseng extract	754.3	E
1302191220	Red ginseng extract powder	754.3	E
1302191290	Other	754.3	E
1302191900	Other	20	E
1302192000	Cashew nut shell liquid	8	0
1302193000	Natural lacquer	8	15
1302199010	Saps and extracts of aloes	8	0
1302199020	Cola extract	8	0
1302199031	Angelicae Gigantis Radix Extract (Angelica gigas, Angelica acutiloba)	8	5
1302199032	Schisandrae Fructus Extract (Schisandra chinensis)	8	5
1302199033	Paeoniae Radix Extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	5
1302199034	Cnidii Rhizoma Extract (Cnidium officinale, Ligusticum chuanxiong)	8	5
1302199035	Astragali Radix Extract (Astragalus membranaceus, Astragalus mongholicus)	8	5
1302199039	Other	8	5
1302199091	Vanilla oleoresin or vanilla extract	8	0
1302199099	Other	8	5
1302200000	Pectic substances, pectinates and pectates	8	0
1302311000	Agar-agar in stripe form	8	0
1302312000	Agar-agar, powdered	8	0
1302319000	Other	8	0
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	0
1302390000	Other	8	0
1401101000	Bamboos, phyllostachys	8	15
1401102000	Raw bamboos	8	15
1401109000	Other	8	15
1401201000	Split or drawn	8	15
1401209000	Other	8	15
1401900000	Other	8	15
1404200000	Cotton linters	3	0

1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	E
1404902010	Bark of paper mulberry	3	E
1404902090	Other	3	E
1404903010	Leaves of quercus dentata	5	15
1404903020	Leaves of smilax china	5	15
1404903090	Other	5	15
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	15
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	3	0
1404906010	Gall nuts	3	15
1404906020	Almond hulls	3	15
1404906090	Other	3	15
1404909000	Other	3	15
1501101000	Of an acid value not exceeding 1	3	0
1501109000	Other	3	0
1501200000	Other pig fat	3	0
1501900000	Other	3	0
1502101010	Of an acid value not exceeding 2	2	0
1502101090	Other	2	0
1502109000	Other	3	0
1502901000	Of bovine animals	2	0
1502909000	Other	3	0
1503002000	Lard-oil	3	0
1503009000	Other	3	0
1504101000	Sharks' liver oil and its fractions	3	0
1504109000	Other	3	E
1504200000	Fats and oils and their fractions, of fish, other than liver oils	3	5
1504301000	Whale oil and its fractions	3	0
1504309000	Other	3	E
1505001000	Wool grease, crude	3	0
1505009000	Other	3	0
1506001000	Neat's foot oil and its fractions	3	0
1506009000	Other	3	0
1507101000	For food	5	E
1507102000	For manufacturing biodiesel	5	E
1507109000	Other	5	E
1507901010	For food	5	E
1507901020	For manufacturing biodiesel	5	E
1507901090	Other	5	E

1507909000	Other	5	E
1508100000	Crude oil	27	5
1508901000	Refined oil	27	5
1508909000	Other	27	5
1509100000	Virgin	5	5
1509900000	Other	5	0
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	5	5
1511100000	Crude oil	3	0
1511901000	Palm olein	2	0
1511902000	Palm stearin	2	0
1511909000	Other	2	0
1512111000	Sunflower-seed oil	5	5
1512112000	Safflower oil	5	5
1512191010	Sunflower-seed oil	5	5
1512191020	Safflower oil	5	0
1512199010	Sunflower-seed oil	5	5
1512199020	Safflower oil	5	5
1512210000	Crude oil, whether or not gossypol has been removed	5	5
1512291000	Refined oil	5	5
1512299000	Other	5	5
1513110000	Crude oil	3	0
1513191000	Refined oil	3	0
1513199000	Other	3	0
1513211000	Palm kernel oil	5	0
1513212000	Babassu oil	8	0
1513291010	Palm kernel oil	5	0
1513291020	Babassu oil	8	0
1513299000	Other	8	0
1514110000	Crude oil	5	E
1514191000	Refined oil	5	5
1514199000	Other	5	5
1514911000	Other Rape oil or colza oil	5	E
1514912000	Mustard oil	5	0
1514991010	Other Rape oil or colza oil	5	5
1514991020	Mustard oil	5	0
1514999000	Other	5	5
1515110000	Crude oil	5	5
1515190000	Other	5	5
1515210000	Crude oil	5	5
1515290000	Other	5	E
1515300000	Castor oil and its fractions	5	5

1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	E
1515901000	Perilla oil and its fractions	36	5
1515909010	Rice bran oil and its fractions	5	5
1515909020	Camellia oil and its fractions	8	5
1515909030	Joboba oil and its fractions	8	5
1515909040	Tung oil and its fractions	8	5
1515909090	Other	5	5
1516101000	Beef tallow and its fractions	8	0
1516102000	Whale oil and its fractions	8	0
1516109000	Other	8	0
1516201010	Peanut oil and its fraction	36	0
1516201020	Sunflower seed oil and its fraction	36	0
1516201030	Rape or colza oil and its fraction	36	0
1516201040	Perilla oil and its fraction	36	5
1516201050	Sesame oil and its fraction	36	15
1516202010	Coconut (copra) oil and its fraction	8	0
1516202020	Palm oil and its fraction	8	0
1516202030	Maize oil and its fraction	8	5
1516202040	Cotton seed oil and its fraction	8	0
1516202050	Soya-bean oil and its fraction	8	5
1516202090	Other	8	0
1517100000	Margarine, excluding liquid margarine	8	5
1517901000	Imitation lard	8	0
1517902000	Shortening	8	5
1517909000	Other	8	5
1518001000	Dehydrated castor oil	8	0
1518002000	Epoxidised soya-bean oil	8	0
1518009010	For feeding	5	0
1518009090	Other	8	0
1520000000	Glycerol, crude; glycerol waters and glycerol lyes	8	0
1521101000	Carnauba wax	8	0
1521102000	Palm wax	8	0
1521109000	Other	8	0
1521901000	Spermaceti	8	0
1521902000	Beeswax	8	0
1521909000	Other	8	0
1522001000	Degras	8	0
1522009000	Other	8	0
1601001000	Sausages	18	5
1601009000	Other	30	E
1602100000	Homogenised preparations	30	E

1602201000	In airtight containers	30	E
1602209000	Other	30	E
1602311000	In airtight containers	30	E
1602319000	Other	30	5
1602321010	Samge-tang(k)	30	E
1602321090	Other	30	E
1602329000	Other	30	E
1602391000	In airtight containers	30	E
1602399000	Other	30	E
1602411000	In airtight containers	30	E
1602419000	Other	27	E
1602421000	In airtight containers	30	E
1602429000	Other	27	E
1602491000	In airtight containers	30	E
1602499000	Other	27	E
1602501000	In airtight containers	72	E
1602509000	Other	72	E
1602901000	In airtight containers	30	E
1602909000	Other	30	E
1603001000	Meat extracts	30	E
1603002000	Meat juices	30	E
1603003000	Fish extracts	30	0
1603004000	Fish juices	30	5
1603009000	Other	30	E
1604111000	In airtight containers	20	10
1604119000	Other	20	0
1604121000	In airtight containers	20	0
1604129000	Other	20	0
1604131000	In airtight containers	20	0
1604139000	Other	20	0
1604141011	In oil	20	E
1604141012	Boiled	20	0
1604141019	Other	20	E
1604141021	In oil	20	E
1604141022	Boiled	20	0
1604141029	Other	20	0
1604141031	In oil	20	0
1604141032	Boiled	20	0
1604141039	Other	20	E
1604149000	Other	20	10
1604151000	In airtight containers	20	E
1604159000	Other	20	E
1604161000	In airtight containers	20	E

1604169000	Other	20	E
1604171000	In airtight containers	20	10
1604179000	Other	20	10
1604181000	In airtight containers	20	20
1604189000	Other	20	10
1604191010	Saury	20	0
1604191020	Jack and horse mackerel	20	0
1604191090	Other	20	15
1604199010	Jerk filefish	20	10
1604199090	Other	20	E
1604201000	Fish pastes	20	0
1604202000	Fish marinade	20	0
1604203000	Fish sausages	20	0
1604204010	Of crab flavor	20	0
1604204090	Other	20	0
1604209000	Other	20	E
1604310000	Caviar	20	E
1604320000	Caviar substitutes	20	0
1605101010	In airtight containers	20	0
1605101091	Red snow crab meat	20	E
1605101099	Other	20	E
1605109000	Other	20	20
1605211000	Breaded	20	E
1605219000	Other	20	15
1605290000	Other	20	E
1605301000	In airtight containers	20	0
1605309000	Other	20	0
1605401000	In airtight containers	20	20
1605409000	Other	20	10
1605511000	In airtight containers	20	0
1605519000	Other	20	E
1605521000	In airtight containers	20	10
1605529000	Other	20	E
1605531000	In airtight containers	20	0
1605539000	Other	20	10
1605541010	In airtight containers	20	10
1605541090	Other	20	E
1605542010	In airtight containers	20	10
1605542091	Seasoned squid	20	E
1605542099	Other	20	E
1605551000	In airtight containers	20	10
1605559000	Other	20	E
1605561010	In airtight containers	20	0

1605561090	Other	20	E
1605562010	In airtight containers	20	0
1605562090	Other	20	E
1605569010	In airtight containers	20	10
1605569090	Other	20	E
1605571000	In airtight containers	20	10
1605579000	Other	20	E
1605581000	In airtight containers	20	10
1605589000	Other	20	E
1605591010	In airtight containers	20	10
1605591090	Other	20	10
1605592010	In airtight containers	20	0
1605592090	Other	20	E
1605599010	In airtight containers	20	10
1605599090	Other	20	E
1605611000	In airtight containers	20	10
1605619000	Other	20	10
1605621000	In airtight containers	20	10
1605629000	Other	20	E
1605631000	In airtight containers	20	10
1605639000	Other	20	E
1605691000	In airtight containers	20	10
1605699000	Other	20	E
1701121000	Of a polarization not exceeding 98.5°	3	0
1701122000	Of a polarization exceeding 98.5°	3	0
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	0
1701141000	Of a polarization not exceeding 98.5°	3	0
1701142000	Of a polarization exceeding 98.5°	3	0
1701910000	Containing added flavouring or colouring matter	30	E
1701990000	Other	30	E
1702111000	Lactose	49.5	5
1702119000	Lactose syrup	20	E
1702191000	Lactose	49.5	5
1702199000	Lactose syrup	20	E
1702201000	Maple sugar	8	5
1702202000	Maple syrup	8	5
1702301000	Glucose	8	0
1702302000	Glucose syrup	8	0
1702401000	Glucose	8	0
1702402000	Glucose syrup	8	0
1702500000	Chemically pure fructose	8	5
1702601000	Fructose	8	5
1702602000	Fructose syrup	8	5

1702901000	Artificial honey	243	E
1702902000	Caramel	8	5
1702903000	Maltose	8	5
1702909000	Other	8	5
1703101000	For use in manufacturing spirits	3	0
1703109000	Other	3	5
1703901000	For use in manufacturing spirits	3	0
1703909000	Other	3	0
1704100000	Chewing gum, whether or not sugar-coated	8	5
1704901000	Liquorice extract, not put up as confectionery	8	E
1704902010	Drops	8	5
1704902020	Caramels	8	5
1704902090	Other	8	5
1704909000	Other	8	5
1801001000	Raw	2	0
1801002000	Roasted	8	0
1802001000	Cocoa shells, husks and skins	8	0
1802009000	Other	8	0
1803100000	Not defatted	5	0
1803200000	Wholly or partly defatted	5	0
1804000000	Cocoa butter, fat and oil	5	0
1805000000	Cocoa powder, not containing added sugar or other sweetening matter	5	5
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	5
1806201000	Chocolate and chocolate confectionery	8	5
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	5
1806209090	Other	8	5
1806311000	Chocolate and chocolate confectionery	8	5
1806319000	Other	8	5
1806321000	Chocolate and chocolate confectionery	8	5
1806329000	Other	8	5
1806901000	Chocolate and chocolate confectionery	8	5
1806902111	Prepared dry-milk	36	E
1806902119	Other	40	E
1806902191	Of oatmeal	8	0
1806902199	Other	8	0
1806902210	Of barley flour	8	5
1806902290	Other	513	E
1806902910	Of malt extract	30	5
1806902920	Food preparations of goods of headings 04.01 to 04.04	36	E
1806902991	Of oatmeal	8	0
1806902992	Of barley flour	8	5

1806902999	Other	513	E
1806903010	Prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	5
1806903091	Rice in grain form	8	E
1806903099	Other	8	5
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	5
1806909090	Other	8	10
1901101010	Prepared dry milk	36	E
1901101090	Other	40	E
1901109010	Of oatmeal	8	5
1901109090	Other	8	5
1901201000	Of rice flour	513	E
1901202000	Of barley flour	8	5
1901209000	Other	513	E
1901901000	Malt extract	30	5
1901902010	Of a fat content, by weight, not exceeding 30 %	36	E
1901902020	Of a fat content, by weight, exceeding 30 %	36	E
1901909010	Oat meal	8	5
1901909091	Of rice flour	513	E
1901909092	Of barley flour	8	5
1901909099	Other	513	E
1902111000	Spaghetti	5	5
1902112000	Macaroni	5	5
1902119000	Other	5	5
1902191000	Noodles	5	5
1902192000	Chinese vermicelli	26% or 206won/kg whichever is the greater	5
1902193000	Naeng-myun(㉠)	5	5
1902199000	Other	5	0
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	0
1902301010	Ramen(㉠)	5	0
1902301090	Other	5	0
1902309000	Other	5	0
1902400000	Couscous	5	5
1903001000	Tapioca	8	5
1903009000	Other	8	5
1904101000	Corn flakes	5.4	0
1904102000	Corn chip	5.4	0
1904103000	Puffed rice	5.4	5
1904109000	Other	5.4	0
1904201000	Of Musli type preparations	45	5

1904209000	Other	5.4	0
1904300000	Bulgur wheat	8	0
1904901010	Steamed or boiled rice	50	E
1904901090	Other	8	E
1904909000	Other	8	0
1905100000	Crispbread	8	5
1905200000	Gingerbread and the like	8	5
1905310000	Sweet biscuits	8	0
1905320000	Waffles and wafers	8	5
1905400000	Rusks, toasted bread and similar toasted products	8	5
1905901010	Bread	8	5
1905901020	Ship's biscuits	8	5
1905901030	Pastries and cakes	8	5
1905901040	Biscuits, cookies and crackers	5	5
1905901050	Bakers' wares of rice	8	5
1905901090	Other	8	5
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	5
1905909020	Rice paper	8	5
1905909090	Other	8	5
2001100000	Cucumbers and gherkins	30	5
2001901000	Fruit and nuts	30	0
2001909010	Shallots	30	5
2001909020	Tomatoes	30	5
2001909030	Cauliflower	30	5
2001909040	Sweet corn	30	5
2001909050	Rakkyo	30	5
2001909060	Garlic	30	E
2001909070	Onions	30	E
2001909090	Other	30	5
2002100000	Tomatoes, whole or in pieces	8	0
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	0
2002909000	Other	8	0
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	5
2003109000	Other	20	5
2003901000	Oak Mushrooms	20	E
2003902000	Pine Mushrooms	20	E
2003903000	Truffles	20	E
2003909000	Other	20	5
2004100000	Potatoes	18	0
2004901000	Sweet corn	30	5
2004909000	Other	30	5
2005101000	Pureed corn for infant	20	5
2005109000	Other	20	5

2005201000	Croquettes prepared from flakes	20	5
2005209000	Other	20	5
2005400000	Peas (Pisum sativum)	20	5
2005511000	Of small green beans	20	5
2005512000	Of small red beans	20	5
2005519000	Other	20	5
2005591000	Of small green beans	20	5
2005592000	Of small red beans	20	5
2005599000	Other	20	5
2005600000	Asparagus	20	E
2005700000	Olives	20	5
2005800000	Sweet corn (Zea mays var. saccharata)	15	5
2005910000	Bamboo shoots	20	E
2005991000	Kim-chi(㊟)	20	E
2005992000	Sauerkraut	20	5
2005994000	Korean thistle [Cirsium setidens (Dunn) Nakai]	20	20
2005999000	Other	20	20
2006001000	Marrons glacés	30	E
2006002000	Pineapples	30	5
2006003000	Ginger	30	5
2006004000	Lotus roots	30	5
2006005000	Peas (Pisum sativum)	20	5
2006006010	Beans shelled	20	5
2006006090	Other	20	5
2006007000	Asparagus	20	5
2006008000	Olive	20	5
2006009010	Sweet corn (Zeamays var. Saccharata)	15	5
2006009020	Bamboo shoots	20	E
2006009030	Of other vegetable	20	5
2006009090	Other	30	5
2007100000	Homogenised preparations	30	5
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	5
2007991000	Jams, fruit jellies and marmalades	30	E
2007999000	Other	30	E
2008111000	Peanut butter	50	E
2008119000	Other	63.9	E
2008191000	Chestnuts	50	E
2008192000	Coconut	45	5
2008199000	Other	45	E
2008200000	Pineapples	45	E
2008301000	Citrus junos	45	E
2008309000	Other	45	E

2008400000	Pears	45	E
2008500000	Apricots	45	5
2008600000	Cherries	45	E
2008701000	In airtight containers, added sugar	50	E
2008709000	Other	45	5
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	E
2008930000	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	45	E
2008971010	In airtight containers, added sugar	50	5
2008971090	Other	45	5
2008972000	Fruit salad	45	5
2008979000	Other	45	5
2008991000	Grapes	45	5
2008992000	Apples	45	5
2008993000	Popcorn	45	5
2008994000	Salted Japanese pepper	45	E
2008995010	Laver	8	0
2008995090	Other	8	E
2008999000	Other	45	E
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	E
2009190000	Other	54	E
2009210000	Of a Brix value not exceeding 20	30	E
2009290000	Other	30	E
2009311000	Lemon juice	50	5
2009312000	Lime juice	50	5
2009319000	Other	54	15
2009391000	Lemon juice	50	5
2009392000	Lime juice	50	0
2009399000	Other	54	20
2009410000	Of a Brix value not exceeding 20	50	5
2009490000	Other	50	E
2009500000	Tomato juice	30	5
2009610000	Of a Brix value not exceeding 30	45	E
2009690000	Other	45	0
2009710000	Of a Brix value not exceeding 20	45	E
2009790000	Other	45	5
2009810000	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	50	E
2009891010	Peach juice	50	15
2009891020	Strawberry juice	50	15
2009891090	Other	50	E
2009892000	Juice of vegetable	30	E

2009901010	Chiefly on the basis of orange juice	50	E
2009901020	Chiefly on the basis of apple juice	50	E
2009901030	Chiefly on the basis of grape juice	50	E
2009901090	Other	50	E
2009902000	Of vegetables	30	5
2009909000	Other	50	E
2101111000	Instant coffee	8	5
2101119000	Other	8	5
2101121000	Preparations of instant coffee	8	5
2101129010	Of containing milk, cream or their substitutes	8	5
2101129090	Other	8	5
2101201000	Of containing sugar, lemon or their substitutes	40	5
2101209011	Of packing with tea bag	40	5
2101209019	Other	40	5
2101209090	Other	40	5
2101301000	Of barley	8	5
2101309000	Other	8	E
2102101000	Brewery yeast	8	5
2102102000	Distillery yeast	8	E
2102103000	Bakery yeast	8	5
2102104000	Culture yeast	8	E
2102109000	Other	8	5
2102201000	Inactive yeasts	8	5
2102202000	Nulook®	8	E
2102203010	Of tablet	8	5
2102203090	Other	8	5
2102204010	Of tablet	8	5
2102204090	Other	8	5
2102209000	Other	8	5
2102300000	Prepared baking powders	8	E
2103100000	Soya sauce	8	5
2103201000	Tomato ketchup	8	5
2103202000	Tomato sauces	8	5
2103301000	Mustard flour and meal	8	0
2103302000	Prepared mustard	8	0
2103901010	Bean paste	8	E
2103901020	Chinese bean paste	8	0
2103901030	Gochujang®	32	5
2103901090	Other	45	5
2103909010	Mayonnaise	8	E
2103909020	Instant curry	45	5
2103909030	Mixed seasonings	45	5
2103909040	Maejoo®	8	E

2103909090	Other	45	5
2104101000	Of meat	18	5
2104102000	Of fish	30	0
2104103000	Of vegetable	18	5
2104109000	Other	18	5
2104200000	Homogenised composite food preparations	30	5
2105001010	Not containing cocoa	8	5
2105001090	Other	8	5
2105009010	Not containing cocoa	8	5
2105009090	Other	8	5
2106101000	Bean-curd	8	5
2106109020	Protein concentrates	8	5
2106109030	Textured protein substances	8	5
2106901010	Cola base	8	5
2106901020	Beverage base of perfumed fruits	8	5
2106901090	Other	8	5
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	5
2106903011	Ginseng tea	8	E
2106903019	Other	8	0
2106903021	Red ginseng tea	754.3	E
2106903029	Other	754.3	E
2106909010	Coffee creamer	8	5
2106909021	Of a butter content, by weight, not exceeding 30 %	8	5
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	5
2106909023	Of a butter content, by weight, exceeding 70 %	8	5
2106909030	Preparations for use in manufacturing ice cream	8	5
2106909040	Autolyzed yeast and other yeast extracts	8	5
2106909050	Flavors in preparations	8	5
2106909060	Acorn flour	8	15
2106909070	Preparations with a basis of aloe	8	5
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	5
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	5
2201100000	Mineral waters and aerated waters	8	5
2201901000	Ice and snow	8	E
2201909000	Other	8	5
2202101000	Coloured	8	0
2202109000	Other	8	0
2202910000	Non-alcoholic beer	8	5
2202991000	Beverage based on ginseng	8	5

2202992000	Beverage of fruit juice	9	E
2202993000	Sikhye(㉠)	8	E
2202999000	Other	8	5
2203000000	Beer made from malt	30	E
2204100000	Sparkling wine	15	5
2204211000	Red wine	15	5
2204212000	White wine	15	5
2204219000	Other	15	5
2204221000	Red wine	15	5
2204222000	White wine	15	5
2204229000	Other	15	5
2204291000	Red wine	15	5
2204292000	White wine	15	5
2204299000	Other	15	5
2204300000	Other grape must	30	5
2205100000	In containers holding 2 ℓ or less	15	E
2205900000	Other	15	E
2206001010	Cider	15	0
2206001020	Perry	15	0
2206001090	Other	15	0
2206002010	Cheongju(㉠)	15	0
2206002020	Yakju(㉠)	15	0
2206002030	Takju(㉠)	15	0
2206002090	Other	15	0
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	0
2206009090	Other	15	0
2207101000	Roughly distilled alcohol for beverages	10	E
2207109010	Fermented alcohol for manufacture of liquors	270	E
2207109090	Other	30	E
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	10
2208201000	Cognac	15	5
2208209000	Other	15	5
2208301000	Scotch whisky	20	5
2208302000	Bourbon whisky	20	5
2208303000	Rye whisky	20	5
2208309000	Other	20	5
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	5
2208500000	Gin and geneva	20	5
2208600000	Vodka	20	5
2208701000	Ginseng wine	20	5
2208702000	Ogarpi(㉠) wine	20	E
2208709000	Other	20	5

2208901000	Brandies other than that of subheading 2208.20	20	E
2208904000	Soju(㉠)	30	0
2208906000	Kaoliang wine	30	5
2208907000	Tequila	20	5
2208909000	Other	30	5
2209001000	Brewery vinegar	8	5
2209009000	Other	8	E
2301101000	Flours, meals and pellets, of meat or meat offal	9	5
2301102000	Greaves	5	0
2301201000	Flours, meals and pellets of fish	5	0
2301209000	Other	5	0
2302100000	Of maize (corn)	5	0
2302300000	Of wheat	2	0
2302401000	Of rice	5	5
2302409000	Other	5	0
2302500000	Of leguminous plants	5	0
2303100000	Residues of starch manufacture and similar residues	0	0
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	0
2303301000	For feeding	2	0
2303309000	Other	5	0
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	1.8	0
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5	0
2306100000	Of cotton seeds	2	0
2306200000	Of linseed	5	0
2306300000	Of sunflower seeds	5	0
2306410000	Of low erucic acid rape or colza seeds	0	0
2306490000	Other	0	0
2306500000	Of coconut or copra	2	0
2306600000	Of palm nuts or kernels	2	0
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	E
2306902000	Of perilla seeds	5	0
2306903000	Of maize (corn) germ	5	0
2306909000	Other	5	0
2307000000	Wine lees; argol	5	0
2308001000	Acorns	5	E
2308002000	Horse-chestnuts	5	E
2308003000	Cotton seed hulls	5	0
2308009000	Other	46.4	E

2309101000	Dog food	5	0
2309102000	Cat food	5	0
2309901010	For pigs	4.2	0
2309901020	For fowls	4.2	0
2309901030	For fish	5	0
2309901040	For bovine	4.2	0
2309901091	Of milk replacer	71	E
2309901099	Other	5	0
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	E
2309902020	Chiefly on the basis of flavourings	50.6	E
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	5	0
2309902099	Other	50.6	E
2309903010	Chiefly on the basis of antibiotics	5	0
2309903020	Chiefly on the basis of vitamins	5	0
2309903030	Chiefly on the basis of micro minerals	5	0
2309903090	Other	5	0
2309909010	Bait for fishing	5	E
2309909090	Other	50.6	E
2401101000	Flue-cured	20	5
2401102000	Burley	20	5
2401103000	Oriental	20	0
2401109000	Other	20	5
2401201000	Flue-cured	20	5
2401202000	Burley	20	5
2401203000	Oriental	20	0
2401209000	Other	20	5
2401301000	Stems	20	5
2401302000	Scraps	20	5
2401309000	Other	20	5
2402101000	Cigar	40	0
2402102000	Cheroot	40	0
2402103000	Cigarillos	40	0
2402201000	Filter tip cigarettes	40	0
2402209000	Other	40	0
2402900000	Other	40	0

2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	0
2403191000	Pipe tobacco	40	0
2403199000	Other	40	0
2403911000	Tobacco sheets	32.8	0
2403919000	Other	40	0
2403991000	Chewing tobacco	40	0
2403992000	Snuff	40	0
2403993000	Tobacco extracts and essences	40	0
2403994000	Tobacco holding in one's mouth(for example, Snus)	40	0
2403999000	Other	40	0
2501001010	Rock salt	1	0
2501001020	Sea salt made by the heat of the sun	1	0
2501009010	Edible salt	8	E
2501009020	Pure sodium chloride	8	0
2501009090	Other	8	0
2502000000	Unroasted iron pyrites	2	0
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2	0
2504101000	Natural graphite, crystalline	3	0
2504102000	Natural graphite, amorphous	3	0
2504109000	Other	3	0
2504901000	Natural graphite, crystalline	3	0
2504902000	Natural graphite, amorphous	3	0
2504909000	Other	3	0
2505100000	Silica sands and quartz sands	2	0
2505901010	Clayey sand	3	0
2505901020	Felspathic sand	3	0
2505901090	Other	3	0
2505909000	Other	3	0
2506101000	Containing less than 0.06 % of impurities	3	0
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	0
2506103000	Containing more than 0.1 % of impurities	3	0
2506201000	Crude or roughly trimmed	3	0
2506209000	Other	3	0
2507001010	Not calcined	3	0
2507001090	Other	3	0
2507002010	Gairome clays	3	0
2507002020	Kibushi clays	3	0
2507002090	Other	3	0
2507009000	Other	3	0
2508100000	Bentonite	3	0
2508300000	Fire-clay	3	0
2508401000	Acid clay	3	0

2508402000	Decolourising earths and fuller's earth	3	0
2508409000	Other	3	0
2508501000	Andalusite	3	0
2508502000	Kyanite	3	0
2508503000	Sillimanite	3	0
2508600000	Mullite	3	0
2508701000	Chamotte	3	0
2508702000	Dinas earth	3	0
2509000000	Chalk	3	0
2510101000	Natural calcium phosphates	0	0
2510109000	Other	1	0
2510201000	Natural calcium phosphates	3	0
2510202000	Natural aluminium calcium phosphates	3	0
2510209000	Other	3	0
2511100000	Natural barium sulphate (barytes)	3	0
2511200000	Natural barium carbonate (witherite)	3	0
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	3	0
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	0
2513109000	Other	3	0
2513201010	Emery	3	0
2513201020	Natural corundum	3	0
2513201030	Natural garnet	3	0
2513201090	Other	3	0
2513202010	Emery	3	0
2513202020	Natural corundum	3	0
2513202030	Natural garnet	3	0
2513202090	Other	3	0
2514001000	Crude or roughly trimmed	3	20
2514009000	Other	3	20
2515111000	Marble	3	0
2515112000	Travertine	3	0
2515121000	Marble	3	E
2515122000	Travertine	3	0
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	0
2516110000	Crude or roughly trimmed	3	20
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	20
2516201000	Crude or roughly trimmed	3	20
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	20
2516901000	Crude or roughly trimmed	3	20

2516909000	Other	3	20
2517101000	Pebbles	3	0
2517102000	Broken or crushed stone	3	0
2517109000	Other	3	0
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	0
2517300000	Tarred macadam	3	0
2517410000	Of marble	3	0
2517491000	Of basalt	3	20
2517492000	Of granite	3	20
2517499000	Other	3	20
2518100000	Dolomite, not calcined or sintered	3	0
2518200000	Calcined or sintered dolomite	3	0
2518300000	Dolomite ramming mix	3	0
2519100000	Natural magnesium carbonate (magnesite)	3	0
2519901000	Fused or dead-burned magnesia	3	0
2519902000	Natural magnesium oxide	3	0
2519909000	Other	3	0
2520101000	Gypsum	5	0
2520102000	Anhydrite	5	0
2520201000	Specially calcined or finely ground for use in dentistry	5	0
2520209000	Other	5	0
2521001000	Limestone	3	0
2521009000	Other	3	0
2522100000	Quicklime	3	E
2522200000	Slaked lime	3	0
2522300000	Hydraulic lime	3	0
2523100000	Cement clinkers	5	E
2523210000	White cement, whether or not artificially coloured	5	15
2523290000	Other	5	E
2523300000	Aluminous cement	8	20
2523901000	Slag cements	5	20
2523909000	Other	5	15
2524100000	Crocidolite	5	0
2524901000	Amosite	5	0
2524902000	Chrysotile	5	0
2524909000	Other	5	0
2525100000	Crude mica and mica rifted into sheets or splittings	3	0
2525200000	Mica powder	3	0
2525300000	Mica waste	3	0
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	0
2526109000	Other	3	0

2526200000	Crushed or powdered	5	0
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	0
2528002000	Calcium borates	3	0
2528003000	Magnesium chloroborate	3	0
2528004000	Natural boric acid	3	0
2528009000	Other	3	0
2529100000	Feldspar	3	0
2529211000	Powder	2	0
2529219000	Other	2	0
2529221000	Powder	2	0
2529229000	Other	2	0
2529301000	Leucite	2	0
2529302000	Nepheline	2	0
2529303000	Nepheline syenite	2	0
2530101000	Vermiculite	3	0
2530102000	Perlites and chlorites	3	0
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	0
2530901000	Natural arsenic sulfides	3	0
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	0
2530903000	Strontianite	3	0
2530904000	Cinnabar	3	0
2530905000	Pyrophyllite	3	0
2530906000	Zeolites	3	0
2530907000	Alunites	3	0
2530908000	Wollastonites	3	0
2530909010	Pottery stone	3	0
2530909020	Sericites	3	0
2530909030	Earth colours	8	0
2530909040	Natural micaceous iron oxides	8	0
2530909050	Natural cryolite and natural chiolite	3	0
2530909091	Natural calcium carbonate	3	0
2530909099	Other	3	0
2601111000	Red haematite	0	0
2601112000	Magnetite	0	0
2601119000	Other	0	0
2601121000	Red haematite	0	E
2601122000	Magnetite	0	0
2601129000	Other	0	E
2601200000	Roasted iron pyrites	1	0
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0	0

2603000000	Copper ores and concentrates	0	0
2604000000	Nickel ores and concentrates	0	0
2605000000	Cobalt ores and concentrates	0	0
2606000000	Aluminium ores and concentrates	0	0
2607000000	Lead ores and concentrates	0	0
2608000000	Zinc ores and concentrates	0	0
2609000000	Tin ores and concentrates	0	0
2610000000	Chromium ores and concentrates	0	0
2611001000	Wolframite	0	0
2611002000	Scheelite	0	0
2611009000	Other	0	0
2612100000	Uranium ores and concentrates	0	0
2612200000	Thorium ores and concentrates	0	0
2613100000	Roasted	0	0
2613900000	Other	0	0
2614001000	Rutile	0	0
2614009000	Other	0	0
2615100000	Zirconium ores and concentrates	0	0
2615901000	Niobium ores and concentrates	0	0
2615902000	Tantalum ores and concentrates	0	0
2615903000	Vanadium ores and concentrates	0	0
2616100000	Silver ores and concentrates	0	0
2616901000	Gold ores and concentrates	0	0
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	0
2617100000	Antimony ores and concentrates	0	0
2617901000	Mercury ores and concentrates	0	0
2617902000	Germanium ores and concentrates	0	0
2617904000	Bismuth ores and concentrates	0	0
2617909000	Other	0	0
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel	2	0
2619001010	Blast furnace slag	2	5
2619001090	Other	2	5
2619002000	Dross	2	0
2619003000	Scalings	2	0
2619009000	Other	2	0
2620110000	Hard zinc spelter	2	0
2620190000	Other	2	0
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	0
2620290000	Other	2	0
2620300000	Containing mainly copper	2	0
2620400000	Containing mainly aluminium	2	0

2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	2	0
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	0
2620990000	Other	2	0
2621100000	Ash and residues from the incineration of municipal waste	2	0
2621900000	Other	2	0
2701110000	Anthracite	0	0
2701121000	Coking coal, heavy	0	0
2701122000	Other coking coal	0	0
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	0
2701129090	Other	0	0
2701190000	Other coal	0	0
2701201000	Briquettes	1	0
2701202000	Ovoids	1	0
2701209000	Other	1	0
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	0
2702200000	Agglomerated lignite	1	0
2703001000	Not agglomerated	1	0
2703002000	Agglomerated	1	0
2704001010	Of coal	3	0
2704001090	Other	3	0
2704002000	Semi-coke	3	0
2704003000	Retort carbon	3	0
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	0
2706001000	Coal tars	5	0
2706009000	Other	5	0
2707100000	Benzol (benzene)	3	E
2707200000	Toluol (toluene)	3	0
2707300000	Xylol (xylenes)	3	20
2707400000	Naphthalene	5	0
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	5	E
2707910000	Creosote oils	5	0
2707991000	Solvent naphtha	5	0
2707992000	Anthracene	5	0
2707993000	Phenols	8	0
2707999000	Other	5	E

2708100000	Pitch	5	E
2708200000	Pitch coke	5	E
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	E
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	E
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	E
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	E
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	E
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	E
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	E
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	E
2709001090	Other	3	E
2709002000	Crude oils obtained from bituminous minerals	3	E
2710121000	Motor spirit	3	E
2710122000	Aviation spirit	3	E
2710123000	Propylene tetramer	5	E
2710124000	Naphtha	0.5	TR
2710125000	Natural gas liquid	0.5	0
2710129000	Other	5	E
2710191010	Jet fuel	5	E
2710191090	Other	5	E
2710192010	Kerosene	3	E
2710192020	Jet fuel	3	E
2710192030	n-paraffin	5	0
2710192090	Other	5	E
2710193000	Gas oils	3	E
2710194010	Light fuel oil (bunker A)	3	E
2710194020	Fuel oil (bunker B)	3	E
2710194030	Bunker C	3	10
2710194090	Other	5	E
2710195010	Raw oils	7	E
2710195020	Lubricating base oil	7	E
2710196000	Extender oil	8	E
2710197110	Aviation engine oil	7	E
2710197120	Engine oil for automotive	7	E
2710197130	Engine oil for marine use	7	E
2710197210	Cylinder oil	7	E
2710197220	Spindle oil	7	15
2710197230	Gear oil	7	E

2710197240	Turbine oil	7	E
2710197250	Refrigerating machine oil	7	E
2710197310	Compound oil	7	15
2710197320	Liquid paraffin	7	E
2710197330	Automatic transmission fluid	7	E
2710197410	Anti-corrosive oil	7	E
2710197420	Cutting oil	7	E
2710197430	Cleansing oil	7	15
2710197440	Mould release oil	7	15
2710197450	Hydraulic brake oil	7	15
2710197510	Process oil	7	E
2710197520	Insulating oil	7	15
2710197530	Heat treating oil	7	15
2710197540	Heat transfer oil	7	15
2710197900	Other	7	15
2710198010	Containing aluminium as additive	8	15
2710198020	Containing calcium as additive	8	15
2710198030	Containing sodium as additive	8	15
2710198040	Containing lithium as additive	8	E
2710198090	Other	8	E
2710199000	Other	8	E
2710201010	Motor spirit	5	E
2710201020	Aviation spirit	5	E
2710201030	Propylene tetramer	5	E
2710201040	Naphtha	0.5	0
2710201050	Natural gas liquid	0.5	0
2710201090	Other	5	E
2710209110	Jet fuel	5	E
2710209190	Other	5	E
2710209210	Kerosene	5	E
2710209220	Jet fuel	5	E
2710209230	n-paraffin	5	0
2710209290	Other	5	E
2710209300	Gas oils	5	E
2710209410	Light fuel oil (bunker A)	5	E
2710209420	Fuel oil (bunker B)	5	E
2710209430	Bunker C	5	E
2710209490	Other	5	E
2710209510	Raw oils	7	E
2710209520	Lubricating base oil	7	E
2710209600	Extender oil	8	E
2710209711	Aviation engine oil	7	E
2710209712	Engine oil for automotive	7	E

2710209713	Engine oil for marine use	7	E
2710209721	Cylinder oil	7	E
2710209722	Spindle oil	7	15
2710209723	Gear oil	7	E
2710209724	Turbine oil	7	E
2710209725	Refrigerating machine oil	7	E
2710209731	Compound oil	7	15
2710209732	Liquid paraffin	7	E
2710209733	Automatic transmission fluid	7	E
2710209741	Anti corrosive oil	7	E
2710209742	Cutting oil	7	E
2710209743	Cleansing oil	7	15
2710209744	Mould release oil	7	15
2710209745	Hydraulic brake oil	7	15
2710209751	Process oil	7	E
2710209752	Insulating oil	7	15
2710209753	Heat treating oil	7	15
2710209754	Heat transfer oil	7	15
2710209790	Other	7	15
2710209810	Containing aluminium as additive	8	15
2710209820	Containing calcium as additive	8	15
2710209830	Containing sodium as additive	8	15
2710209840	Containing lithium as additive	8	E
2710209890	Other	8	E
2710209900	Other	8	E
2710911010	Of motor spirit, aviation spirit and jet fuel	3	E
2710911020	Of naphtha and natural gas liquid	0	0
2710911090	Other	5	E
2710912010	Of kerosene and jet fuel	3	20
2710912090	Other	5	E
2710913000	Of gas oils	3	15
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	15
2710914090	Other	5	15
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	15
2710919000	Other	8	15
2710991010	Of motor spirit, aviation spirit and jet fuel	3	E
2710991020	Of naphtha and natural gas liquid	0	0
2710991090	Other	5	E
2710992010	Of kerosene and jet fuel	3	20
2710992090	Other	5	E
2710993000	Of gas oils	3	15
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	15

2710994090	Other	5	15
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	15
2710999000	Other	8	E
2711110000	Natural gas	3	15
2711120000	Propane	3	5
2711130000	Butanes	3	5
2711141000	Ethylene	5	E
2711142000	Propylene	5	10
2711143000	Butylene	5	10
2711144000	Butadiene	5	15
2711190000	Other	5	E
2711210000	Natural gas	3	0
2711290000	Other	5	E
2712101000	Vaseline	8	E
2712109000	Other	8	E
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	E
2712901010	Slack wax and scale wax	8	E
2712901020	Microcrystalline wax	8	E
2712901090	Other	8	E
2712909010	Montan wax	8	E
2712909020	Peat wax	8	E
2712909030	Ceresin wax	8	E
2712909040	Synthetic paraffin wax	8	E
2712909090	Other	8	E
2713110000	Not calcined	5	E
2713120000	Calcined	5	E
2713200000	Petroleum bitumen	5	15
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E
2714100000	Bituminous or oil shale and tar sands	5	E
2714901000	Bitumen and asphalt, natural	5	E
2714902000	Asphaltites	5	E
2714903000	Asphaltic rock	5	E
2715001000	Cut-backs	5	E
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	E
2715003000	Mastics	5	E
2715009000	Other	5	E
2716000000	Electrical energy	5	0
2801100000	Chlorine	5.5	0
2801200000	Iodine	5.5	0
2801301000	Fluorine	5.5	0
2801302000	Bromine	5.5	0

2802001000	Sulphur, sublimed	5	0
2802002000	Sulphur, precipitated	5	0
2802003000	Colloidal sulfur	5	0
2803001000	Acetylene black	5.5	0
2803009011	For manufacturing secondary batteries	5	0
2803009019	Other	5.5	0
2803009090	Other	5.5	0
2804100000	Hydrogen	5.5	0
2804210000	Argon	5.5	0
2804291000	Helium	5.5	0
2804292000	Neon	5.5	0
2804293000	Krypton	5.5	0
2804294000	Xenon	5.5	0
2804299000	Other	5.5	0
2804300000	Nitrogen	5.5	0
2804400000	Oxygen	5.5	0
2804501000	Boron	5.5	0
2804502000	Tellurium	5.5	0
2804611010	Ingot or brick	3	0
2804611090	Other	3	0
2804619000	Other	3	0
2804690000	Other	5	0
2804701000	Yellow phosphorous	5	0
2804709000	Other	5.5	0
2804800000	Arsenic	5.5	0
2804900000	Selenium	5.5	0
2805110000	Sodium	5.5	0
2805120000	Calcium	5.5	0
2805190000	Other	5.5	0
2805301000	Cerium group	5.5	0
2805302000	Terbium group	5.5	0
2805303000	Erbium group	5.5	0
2805304000	Yttrium	5.5	0
2805305000	Scandium	5.5	0
2805309000	Other	5.5	0
2805400000	Mercury	5.5	0
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	0
2806200000	Chlorosulphuric acid	5.5	0
2807001010	For making semiconductor	5.5	0
2807001090	Other	5.5	0
2807002000	Oleum	5.5	0
2808001010	For making semiconductor	5.5	0
2808001090	Other	5.5	0

2808002000	Sulphonitric acids	5.5	0
2809100000	Diphosphorus pentaoxide	5.5	0
2809201010	For making semiconductor	5.5	0
2809201090	Other	5.5	0
2809202010	Metaphosphoric acid	5.5	0
2809202020	Pyrophosphoric acid	5.5	0
2809202090	Other	5.5	0
2810001010	Diboron trioxide	5.5	0
2810001090	Other	5.5	0
2810002000	Ortho boric acid	5.5	0
2810003000	Meta boric acid	5.5	0
2810009000	Other	5.5	0
2811111000	For making semiconductor	5.5	0
2811119000	Other	5.5	0
2811120000	Hydrogen cyanide (hydrocyanic acid)	5.5	0
2811191000	Hydrogensulphide	5.5	0
2811192000	Hydrobromic acid	5.5	0
2811193000	Sulphamic acid	5.5	0
2811194000	Perchloric acid	5.5	0
2811195000	Chloric acid	5.5	0
2811196000	Hypophosphorous acid	5.5	0
2811197000	Phosphorous acid	5.5	0
2811198000	Arsenic acid	5.5	0
2811199000	Other	5.5	0
2811210000	Carbon dioxide	5.5	0
2811221000	White carbon	5.5	0
2811229010	Silicagel	5.5	0
2811229090	Other	5.5	0
2811291000	Carbon monoxide	5.5	0
2811292000	Nitrous oxide	5.5	0
2811293000	Nitrogen dioxide	5.5	0
2811294000	Arsenic trioxide	5.5	0
2811295000	Arsenic pentoxide	5.5	0
2811299000	Other	5.5	0
2812110000	Carbonyl dichloride (phosgene)	5	0
2812120000	Phosphorus oxychloride	5	0
2812130000	Phosphorus trichloride	5	0
2812140000	Phosphorus pentachloride	5	0
2812150000	Sulphur monochloride	5	0
2812160000	Sulphur dichloride	5	0
2812170000	Thionyl chloride	5	0
2812190000	Other	5	0
2812901000	Boron trifluoride	5.5	0

2812902000	Sulphur hexafluoride	5.5	0
2812909000	Other	5.5	0
2813100000	Carbon disulphide	5.5	0
2813901020	Phosphorous pentasulphide	5.5	0
2813901090	Other	5.5	0
2813902010	Diarsenic pentasulphide	5.5	0
2813902090	Other	5.5	0
2813903000	Silicon sulphide	5.5	0
2813909000	Other	5.5	0
2814100000	Anhydrous ammonia	1	0
2814200000	Ammonia in aqueous solution	2	0
2815110000	Solid	5.5	E
2815120000	In aqueous solution (soda lye or liquid soda)	8	E
2815200000	Potassium hydroxide (caustic potash)	5.5	0
2815301000	Sodium peroxide	5.5	0
2815302000	Potassium peroxide	5.5	0
2816101000	Magnesium hydroxide	5.5	0
2816102000	Magnesium peroxide	5.5	0
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	0
2817001000	Zinc oxide	5.5	0
2817002000	Zinc peroxide	5.5	0
2818101000	Sized grains	3	0
2818109000	Other	3	0
2818200000	Aluminium oxide, other than artificial corundum	1	0
2818301000	Alumina gel	5.5	0
2818309000	Other	5.5	0
2819100000	Chromium trioxide	5.5	0
2819901010	Chromic oxides	5.5	0
2819901090	Other	5.5	0
2819902000	Chromium hydroxides	5.5	0
2820100000	Manganese dioxide	5	0
2820901000	Manganese oxide	5.5	0
2820902000	Manganic oxide	5.5	0
2820909000	Other	5.5	0
2821101000	Iron oxides	5.5	0
2821102000	Iron hydroxides	5.5	0
2821200000	Earth colours	5.5	0
2822001010	Cobaltic oxide	5.5	0
2822001091	For manufacturing secondary battery	3	0
2822001099	Other	5.5	0
2822002010	Cobaltous hydroxide	5.5	0
2822002090	Other	5.5	0
2823001000	Anatase type	5.5	0

2823009000	Other	5.5	0
2824100000	Lead monoxide (litharge, massicot)	5.5	0
2824901000	Red lead and orange lead	5.5	0
2824909000	Other	5.5	0
2825101000	Hydrazine hydrate	5.5	0
2825109010	Hydrazine	5.5	0
2825109020	Inorganic salts of hydrazine	5.5	0
2825109030	Hydroxylamine	5.5	0
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	0
2825109049	Other	5.5	0
2825201000	Lithium oxide	5.5	0
2825202000	Lithium hydroxide	5	0
2825301000	Vanadic pentoxide	1	0
2825309000	Other	3	0
2825401000	Nickel oxides	5.5	0
2825402000	Nickel hydroxides	5.5	0
2825501000	Copper oxides	5.5	E
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2825502090	Other	5.5	0
2825601000	Germanium oxides	5.5	0
2825602000	Zirconium dioxide	5.5	0
2825701000	Molybdenum oxides	3	0
2825702000	Molybdenum hydroxide	5.5	0
2825800000	Antimony oxides	5.5	0
2825901010	Calcium oxide	5.5	0
2825901020	Tungsten oxides	1	0
2825901030	Tin oxides	5.5	0
2825901090	Other	5.5	0
2825902010	Calcium hydroxide	5.5	0
2825902020	Manganese hydroxides	5.5	0
2825902030	Tungsten hydroxides	5.5	0
2825902040	Tin hydroxides	5.5	0
2825902090	Other	5.5	0
2825903010	Nickel peroxides	5.5	0
2825903090	Other	5.5	0
2825909000	Other	5.5	0
2826120000	Of aluminium	5.5	0
2826191000	Calcium fluoride	5.5	0
2826193010	Potassium hydrogen fluoride	5.5	0
2826193090	Other	5.5	0
2826194000	Ammonium or sodium fluoride	5.5	0

2826195000	Tungsten Hexafluoride(WF ₆)	5.5	0
2826199000	Other	5.5	0
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	0
2826901000	Artificial chiolite	5.5	0
2826902000	Calcium fluorosilicate	5.5	0
2826903000	Fluoroborates	5.5	0
2826904000	Fluorophosphates	5.5	0
2826905000	Fluorosulphates	5.5	0
2826906000	Fluorosilicates of sodium or of potassium	5.5	0
2826909000	Other	5.5	0
2827100000	Ammonium chloride	5.5	0
2827200000	Calcium chloride	5.5	0
2827310000	Of magnesium	5.5	0
2827320000	Of aluminium	5.5	0
2827350000	Of nickel	5.5	0
2827391000	Of copper	5.5	0
2827399000	Other	5.5	0
2827411000	Copper chloride oxides	5.5	0
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2827412090	Other	5.5	0
2827491000	Chloride oxides	5.5	0
2827492000	Chloride hydroxides	5.5	0
2827511000	Sodium bromide	5.5	0
2827512000	Potassium bromide	5.5	0
2827591000	Calcium bromide	5.5	0
2827599000	Other	5.5	0
2827601000	Iodide oxides	5.5	0
2827609010	Potassium iodide	5.5	0
2827609090	Other	5.5	0
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	0
2828901010	Sodium hypochlorite	5.5	0
2828901020	Potassium hypochlorite	5.5	0
2828901090	Other	5.5	0
2828902010	Sodium chlorite	5.5	0
2828902020	Aluminium chlorite	5.5	0
2828902090	Other	5.5	0
2828903000	Hypobromites	5.5	0
2829110000	Of sodium	5.5	0
2829191000	Potassium chlorate	5.5	0
2829192000	Barium chlorate	5.5	0
2829199000	Other	5.5	0

2829901010	Sodium perchlorate	5.5	0
2829901020	Ammonium perchlorate	5.5	0
2829901090	Other	5.5	0
2829902010	Bromates	5.5	0
2829902020	Perbromates	5.5	0
2829902030	Iodates	5.5	0
2829902040	Periodates	5.5	0
2830101000	Sodium hydrogen sulphide	5.5	0
2830109000	Other	5.5	0
2830901000	Sulphides	5.5	0
2830902000	Polysulphides	5.5	0
2831101000	Sodium dithionite	5.5	0
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	0
2831901000	Dithionites	5.5	0
2831902000	Sulphonylates	5.5	0
2832101000	Sodium bisulphite	5.5	0
2832109000	Other	5.5	0
2832201000	Ammonium sulphite	5.5	0
2832202000	Potassium sulphites	5.5	0
2832203000	Calcium sulphites	5.5	0
2832209000	Other	5.5	0
2832301000	Ammonium thiosulphate	5.5	0
2832302000	Sodium thiosulphate	5.5	0
2832303000	Potassium thiosulphate	5.5	0
2832309000	Other	5.5	0
2833110000	Disodium sulphate	5.5	0
2833191000	Sodium hydrogen sulphate	5.5	0
2833192000	Disodium disulphate	5.5	0
2833199000	Other	5.5	0
2833210000	Of magnesium	5.5	0
2833221000	For manufacturing secondary batteries	5	0
2833229000	Other	5.5	0
2833240000	Of nickel	5	0
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2833259000	Other	5.5	0
2833270000	Of barium	5.5	0
2833291000	Iron sulphates	5.5	0
2833292010	For manufacturing secondary batteries	5	0
2833292090	Other	5.5	0
2833293010	For manufacturing secondary batteries	5	0
2833293090	Other	5.5	0

2833299000	Other	5.5	0
2833300000	Alums	5.5	0
2833401000	Diammonium peroxodisulphate	5.5	0
2833402000	Disodium peroxodisulphate	5.5	0
2833403000	Calcium peroxodisulphate	5.5	0
2833409000	Other	5.5	0
2834101000	Sodium nitrite	5.5	0
2834109000	Other	5.5	0
2834210000	Of potassium	5.5	0
2834291000	Barium nitrate	5.5	0
2834299000	Other	5.5	0
2835101010	Sodium hypophosphite	5.5	0
2835101020	Calcium hypophosphite	5.5	0
2835101090	Other	5.5	0
2835102000	Phosphites	5.5	0
2835221000	Of mono-sodium	5.5	0
2835222000	Of disodium	5.5	0
2835240000	Of potassium	5.5	0
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	0
2835260000	Other phosphates of calcium	5.5	0
2835291000	Aluminium phosphate	5.5	0
2835299000	Other polyphosphates	5.5	0
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	0
2835391000	Sodium metaphosphate	5.5	0
2835392000	Sodium pyrophosphate	5.5	0
2835399000	Other	5.5	0
2836200000	Disodium carbonate	3	0
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	0
2836400000	Potassium carbonates	5.5	0
2836500000	Calcium carbonate	5.5	0
2836600000	Barium carbonate	5.5	0
2836910000	Lithium carbonates	5	0
2836920000	Strontium carbonate	5.5	0
2836991010	Magnesium carbonate	5.5	0
2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	0
2836991031	For manufacturing secondary batteries	5	0
2836991039	Other	5.5	0
2836991090	Other	5.5	0
2836992000	Peroxocarbonates (percarbonates)	5.5	0
2837111000	Sodium cyanides	5.5	0
2837112000	Sodium cyanide oxides	5.5	0
2837191010	Potassium cyanide	5.5	0

2837191020	Copper cyanides	5.5	0
2837191030	Zinc cyanide	5.5	0
2837191090	Other	5.5	0
2837192000	Cyanide oxides	5.5	0
2837201000	Ferrocyanides	5.5	0
2837202000	Ferricyanides	5.5	0
2837209000	Other	5.5	0
2839110000	Sodium metasilicates	5.5	0
2839190000	Other	5.5	0
2839901000	Zirconium silicates	5.5	0
2839902000	Barium silicates	5.5	0
2839909000	Other	5.5	0
2840110000	Anhydrous	5	0
2840190000	Other	5	0
2840200000	Other borates	5	0
2840300000	Peroxborates (perborates)	5	0
2841300000	Sodium dichromate	5.5	0
2841501000	Potassium chromate	5.5	0
2841509000	Other	5.5	0
2841610000	Potassium permanganate	5.5	0
2841691000	Manganites	5.5	0
2841692000	Manganates	5.5	0
2841693000	Permanganates	5.5	0
2841700000	Molybdates	5.5	0
2841800000	Tungstates (wolframates)	5	0
2841901000	Stannates	5.5	0
2841902010	Barium titanate	5.5	0
2841902020	Strontium titanate	5.5	0
2841902030	Lead titanate	5.5	0
2841902090	Other	5.5	0
2841903000	Antimonates	5.5	0
2841904000	Ferrates and ferrites	5.5	0
2841905000	Vanadates	5.5	0
2841906000	Bismuthates	5.5	0
2841909000	Other	5.5	0
2842101000	Aluminosilicates	6.5	0
2842109000	Other	5.5	0
2842901000	Salts of selenium acids	5.5	0
2842903000	Double or complex salts containing sulphur	5.5	0
2842905000	Double or complex salts of selenium	5.5	0
2842909000	Other	5.5	0
2843101000	Colloidal silver	5.5	0
2843102000	Colloidal gold	5.5	0

2843103000	Colloidal platinum	5.5	0
2843109000	Other	5.5	0
2843211000	For making semiconductor	5.5	0
2843219000	Other	5.5	0
2843291000	For making semiconductor	5.5	0
2843299000	Other	5.5	0
2843301000	Potassium gold cyanide for making semiconductor	5.5	0
2843309000	Other	5.5	0
2843901000	Amalgams	5.5	0
2843909010	Platinum compounds	5.5	0
2843909090	Other	5.5	0
2844101000	Natural uranium	0	0
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	0
2844109000	Other	0	0
2844201000	Uranium enriched in U235	0	0
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	0
2844209000	Other	0	0
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	0
2844309000	Other	0	0
2844401000	Radioactive elements	0	0
2844402000	Radioactive isotopes	0	0
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	0
2844409000	Other	0	0
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0
2845100000	Heavy water (deuterium oxide)	0	0
2845901000	Heavy hydrogen (deuterium)	0	0
2845902000	Isotopes of carbon	0	0
2845909000	Other	0	0
2846100000	Cerium compounds	5	0
2846901000	Yttrium oxide	5	0
2846909000	Other	5	0
2847002000	For making semiconductor	5.5	0
2847009000	Other	5.5	0
2849100000	Of calcium	5.5	0
2849200000	Of silicon	5	0
2849901000	Complex carbides	5.5	0
2849909010	Tungsten carbides	5.5	0
2849909090	Other	5.5	0
2850001000	Hydrides	5.5	0
2850002000	Nitrides	5.5	0

2850003000	Azides	5.5	0
2850004000	Silicides	5.5	0
2850005000	Borides	5.5	0
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2849.90, 2850.00 or of heading 2853	5.5	0
2852102000	Of heading 2931, Of subheading 2918.11, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	0
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	0
2852104000	Of subheading 3502.90 or 3504.00	8	0
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	0
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	0
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2849.90, 2850.00 or 2853.90.2000	5.5	0
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.84 to 3824.88, 3824.91, 3824.99.2100 or 3824.99.2290 to 3824.99.9090	6.5	0
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	5
2852904000	Of subheading 3502.90 or 3504.00	8	0
2853100000	Cyanogen chloride	5.5	0
2853901000	Distilled or conductivity water and water of similar purity	5.5	0
2853902000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5.5	0
2853909000	Other	5.5	0
2901101000	Butanes	0	0
2901102000	Hexanes	0	0
2901103000	Heptanes	0	0
2901109000	Other	0	0
2901210000	Ethylene	0	0
2901220000	Propene (propylene)	0	0
2901230000	Butene (butylene) and isomers thereof	0	0
2901241000	Buta-1,3-diene	0	0
2901242000	Isoprene	0	0
2901291000	Hexene	0	0
2901292000	Octene	0	0
2901299000	Other	0	0
2902110000	Cyclohexane	5	E
2902191000	Ethylidene Norbornene	5	0
2902199000	Other	5	0

2902200000	Benzene	3	E
2902300000	Toluene	3	E
2902410000	o-xylene	5	0
2902420000	m-xylene	5	0
2902430000	p-xylene	3	E
2902440000	Mixed xylene isomers	3	0
2902500000	Styrene	0	0
2902600000	Ethylbenzene	5	0
2902700000	Cumene	3	0
2902901000	Naphthalene	0	0
2902902000	Methylnaphthalene	0	0
2902903000	Methyl styrene	0	0
2902909000	Other	0	0
2903111000	Chloromethane (methyl chloride)	5.5	0
2903112000	Chloroethane (ethyl chloride)	5.5	0
2903120000	Dichloromethane (methylene chloride)	5.5	0
2903130000	Chloroform (trichloromethane)	5.5	0
2903140000	Carbon tetrachloride	5.5	0
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	E
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	0
2903199000	Other	5.5	0
2903210000	Vinyl chloride (chloroethylene)	5.5	E
2903220000	Trichloroethylene	5.5	0
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	0
2903290000	Other	5.5	0
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	0
2903391000	Bromomethane (methyl bromide)	5.5	0
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	0
2903393000	Iodomethane	5.5	0
2903394000	Hexafluoroethane (CFC-116)	5.5	0
2903395000	1,1-difluoroethane (HFC-152a)	5.5	0
2903396000	1,1,1,2-tetrafluoroethane (HFC-134a)	5.5	0
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	0
2903399000	Other	5.5	0
2903710000	Chlorodifluoromethane	5.5	0
2903720000	Dichlorotrifluoroethanes	5.5	0
2903730000	Dichlorofluoroethanes	5.5	0
2903740000	Chlorodifluoroethanes	5.5	0
2903750000	Dichloropentafluoropropanes	5.5	0
2903760000	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5.5	0
2903770000	Other, perhalogenated only with fluorine and chlorine	5.5	0
2903780000	Other perhalogenated derivatives	5.5	0
2903791100	Chlorofluoromethane	5.5	0

2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	0
2903791290	Other	5.5	0
2903791300	Chlorofluoropropanes	5.5	0
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	0
2903799000	Other	5.5	0
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	0
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	0
2903830000	Mirex (ISO)	5.5	0
2903890000	Other	5.5	0
2903911000	Chlorobenzene	5.5	0
2903919000	Other	5.5	0
2903921000	Hexachlorobenzene(ISO)	5.5	0
2903922000	DDT(ISO)[clofenotane(INN), 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane]	5.5	0
2903930000	Pentachlorobenzene (ISO)	5.5	0
2903940000	Hexabromobiphenyls	5.5	0
2903991000	Benzyl chloride	5.5	0
2903992010	1,2,4-Trichlorobenzene	5.5	0
2903992090	Other	5.5	0
2903993000	Benzotrichloride	5.5	0
2903999000	Other	5.5	0
2904101000	Benzene sulphonic acid	5.5	0
2904109000	Other	5.5	0
2904201000	Nitrotoluene	5.5	0
2904209010	Nitrobenzene	5.5	0
2904209090	Other	5.5	0
2904310000	Perfluorooctane sulphonic acid	5.5	0
2904320000	Ammonium perfluorooctane sulphonate	5.5	0
2904330000	Lithium perfluorooctane sulphonate	5.5	0
2904340000	Potassium perfluorooctane sulphonate	5.5	0
2904350000	Other salts of perfluorooctane sulphonic acid	5.5	0
2904360000	Perfluorooctane sulphonyl fluoride	5.5	0
2904910000	Trichloronitromethane (chloropicrin)	5.5	0
2904990000	Other	5.5	0
2905110000	Methanol (methyl alcohol)	2	10
2905121000	Propan-1-ol (propyl alcohol)	5.5	10
2905122010	For making semiconductor	5.5	E
2905122090	Other	5.5	E
2905130000	Butan-1-ol (n-butyl alcohol)	5	E
2905140000	Other butanols	5.5	E
2905161000	2-ethylhexyl alcohol	5.5	E
2905169000	Other	5.5	0
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	0

2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	0
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	0
2905191000	Heptyl alcohols	5.5	0
2905192000	Nonyl alcohol	5.5	0
2905193000	Isononyl alcohol	3	0
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	0
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	0
2905199020	2-Propyl heptyl alcohol	5	0
2905199030	Isodecyl alcohol	3	0
2905199090	Other	5	0
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	0
2905229000	Other	5	0
2905290000	Other	5	0
2905310000	Ethylene glycol (ethanediol)	3	E
2905320000	Propylene glycol (propane-1,2-diol)	5.5	5
2905391000	1,4-Butanediol	5.5	15
2905392000	Neopentyl glycol	5.5	20
2905399000	Other	5.5	0
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	0
2905420000	Pentaerythritol	5.5	0
2905430000	Mannitol	8	E
2905440000	D-glucitol (sorbitol)	8	0
2905450000	Glycerol	8	0
2905490000	Other	5.5	0
2905510000	Ethchlorvynol (INN)	5.5	0
2905590000	Other	5.5	0
2906110000	Menthol	5.5	0
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	0
2906131000	Sterols	5.5	0
2906132000	Inositols	5.5	0
2906191000	Borneol	5.5	0
2906192000	Terpineols	5.5	0
2906199000	Other	5.5	0
2906210000	Benzyl alcohol	5.5	0
2906291000	Phenylethyl alcohol	5.5	0
2906292000	Phenylpropyl alcohol	5.5	0
2906293000	Cinnamyl alcohol	5.5	0
2906299000	Other	5.5	0
2907111000	Phenol	5.5	E
2907112000	Salts of phenol	5.5	0
2907121000	Cresols	5.5	0
2907122000	Salts of cresols	5.5	0

2907131000	Octylphenol	5.5	0
2907132000	Nonylphenol	5	0
2907139000	Other	5.5	0
2907151000	Naphthols	5.5	0
2907152000	Salts of naphthols	5.5	0
2907191000	Thymol	5.5	0
2907192000	Xylenols and their salts	5.5	0
2907199000	Other	5.5	0
2907211000	Resorcinol	5.5	0
2907212000	Salts of resorcinol	5.5	0
2907221000	Hydroquinone	5.5	0
2907222000	Salts of hydroquinone	5.5	0
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	E
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	0
2907291000	Catechol	5.5	0
2907299000	Other	5.5	0
2908110000	Pentachlorophenol (ISO)	5	0
2908191000	Chlorophenols, excluding pentachlorophenol	5	0
2908192000	Tetra bromo bisphenol-A	5	0
2908193000	Tribromophenol	5	0
2908199000	Other	5	0
2908910000	Dinoseb (ISO) and its salts	5.5	0
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	0
2908991000	Naphthol sulphonic acids and their salts	5.5	0
2908992000	Phenol sulphonic acids	5.5	0
2908993000	Nitrated derivatives and their salts	5.5	0
2908994000	Nitrosated derivatives and their salts	5.5	0
2908999000	Other	5.5	0
2909110000	Diethyl ether	5.5	0
2909191000	Bis (chloromethyl) ether	5.5	0
2909192000	Methyl tertiary butyl ether	5.5	E
2909199000	Other	5.5	E
2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	0
2909301000	Anisole	5.5	0
2909302000	Anethole	5.5	0
2909303000	Diphenylether	5.5	0
2909304000	Ambrette musk	5.5	0
2909305000	Decabromodiphenyl oxide	5.5	0
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2909309090	Other	5.5	0
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	E

2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	E
2909441000	Other monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	0
2909449000	Other	5.5	10
2909491000	Triethylene glycol	5.5	E
2909499000	Other	5.5	10
2909501000	Eugenol	5.5	0
2909502000	Isoeugenol	5.5	0
2909503000	Ether-alcohol-phenols	5.5	0
2909509000	Other	5.5	0
2909601000	Alcohol peroxides	5.5	0
2909602000	Dicumyl peroxide	5.5	0
2909603000	Methyl ethyl ketone peroxide	5.5	0
2909609000	Other	5.5	0
2910100000	Oxirane (ethylene oxide)	5	0
2910200000	Methyloxirane (propylene oxide)	5.5	E
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	E
2910400000	Dieldrin (ISO, INN)	5.5	0
2910500000	Endrin (ISO)	5.5	0
2910900000	Other	5.5	10
2911001010	Acetals	5.5	0
2911001020	Hemiacetals	5.5	0
2911009000	Other	5.5	0
2912110000	Methanal (formaldehyde)	5.5	0
2912120000	Ethanal (acetaldehyde)	5.5	0
2912191000	Citronellaldehyde	5.5	0
2912192000	Citral	5.5	0
2912193000	Butanal (butyraldehyde, n-isomer)	5.5	0
2912199000	Other	5.5	0
2912210000	Benzaldehyde	5.5	0
2912292000	Phenylacetaldehyde	5.5	0
2912293000	Cinnamaldehyde	5.5	0
2912294000	Alpha-amylcinnamaldehyde	5.5	0
2912295000	Cyclamen aldehyde	5.5	0
2912299000	Other	5.5	0
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	0
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	0
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	0
2912499000	Other	5.5	0
2912501000	Trioxan	5.5	0
2912503000	Metaldehyde	5.5	0
2912509000	Other	5.5	0
2912600000	Paraformaldehyde	5.5	E

2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	0
2914110000	Acetone	5.5	E
2914120000	Butanone (methyl ethyl ketone)	3	0
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	E
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	0
2914199000	Other	5.5	0
2914221000	Cyclohexanone	5	0
2914222000	Methylcyclohexanones	5	0
2914231000	Ionones	5	0
2914232000	Methylionones	5	0
2914291000	Jasmone	5	0
2914299000	Other	5	0
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	0
2914390000	Other	5.5	0
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	0
2914409000	Other	5.5	0
2914501000	Ketone-phenols	5.5	0
2914509000	Other	5.5	0
2914610000	Anthraquinone	5.5	0
2914620000	Coenzyme Q10 [ubidecarenone (INN)]	5.5	0
2914691000	Derivatives of anthraquinone	5.5	0
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	0
2914699090	Other	5.5	0
2914710000	Chlordecone (ISO)	5	0
2914791000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2914799000	Other	5	0
2915110000	Formic acid	5.5	0
2915121000	Calcium formate	5.5	0
2915122000	Ammonium formate	5.5	0
2915129000	Other	5.5	0
2915131000	Methyl formate	5.5	0
2915132000	2-ethylhexylchloroformate	5.5	0
2915139000	Other	5.5	0
2915210000	Acetic acid	5.5	E
2915240000	Acetic anhydride	5.5	0
2915291000	Calcium acetate	5.5	0
2915292000	Sodium acetate	5.5	0
2915293000	Cobalt acetate	5.5	0
2915299000	Other	5.5	0
2915310000	Ethyl acetate	5.5	E
2915320000	Vinyl acetate	5.5	E

2915331000	For making semiconductor	5.5	0
2915339000	Other	5.5	0
2915360000	Dinoseb (ISO) acetate	5.5	0
2915391000	Amyl acetate	5.5	0
2915392000	Isoamyl acetate	5.5	0
2915393000	Methyl acetate	5.5	0
2915394000	Isobutyl acetate	5.5	0
2915395000	2-Ethoxyethyl acetate	5.5	0
2915399000	Other	5.5	0
2915401000	Monochloroacetic acid	5.5	0
2915409000	Other	5.5	0
2915500000	Propionic acid, its salts and esters	5.5	0
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	0
2915701000	Palmitic acid, its salts and esters	5.5	0
2915702010	Stearic acid	5.5	5
2915702020	Magnesium stearate	5.5	5
2915702030	Lead stearate	5.5	5
2915702040	Zinc stearate	5.5	0
2915702050	Barium stearate	5.5	5
2915702060	Cadmium stearate	5.5	0
2915702070	Calcium stearate	5.5	5
2915702080	Butyl stearate	5.5	5
2915702090	Other	5.5	0
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	0
2915909010	2-ethyl hexoic acid	5.5	0
2915909090	Other	5.5	5
2916111000	Acrylic acid	6.5	E
2916119000	Other	6.5	20
2916121000	Ethyl acrylate	6.5	E
2916122000	Methyl acrylate	6.5	E
2916123000	Butyl acrylate	6.5	E
2916124000	2-ethyl hexyl acrylate	6.5	E
2916129000	Other	6.5	0
2916131000	Methacrylic acid	6.5	E
2916139000	Other	6.5	0
2916141000	Methyl methacrylate	6.5	E
2916149000	Other	6.5	E
2916151000	Oleic acid, its salts and esters	6.5	5
2916152000	Linoleic acid, its salts and esters	6.5	0
2916153000	Linolenic acid, its salts and esters	6.5	0
2916160000	Binapacryl(ISO)	6.5	5
2916190000	Other	6.5	5
2916201000	Cyclohexane carboxylic acid	6.5	0

2916202000	Cyclopentenyl acetic acid	6.5	0
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2916209090	Other	6.5	0
2916311000	Benzoic acid	6.5	0
2916312000	Sodium benzoate	6.5	0
2916313000	Benzyl benzoates	6.5	0
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2916319090	Other	6.5	5
2916321000	Benzoyl peroxide	6.5	0
2916322000	Benzoyl chloride	6.5	0
2916341000	Phenylacetic acid	6.5	0
2916342000	Salts of phenylacetic acid	6.5	0
2916391000	Cinnamic acid	6.5	0
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2916399090	Other	6.5	0
2917111000	Oxalic acid	6.5	0
2917112000	Salts of oxalic acid	6.5	0
2917113000	Esters of oxalic acid	6.5	0
2917121000	Adipic acid	6.5	0
2917122000	Salts of adipic acid	6.5	0
2917123010	Dioctyl adipate	6.5	0
2917123090	Other	6.5	0
2917131000	Azelaic acid, its salts and esters	6.5	0
2917132000	Sebacic acid, its salts and esters	6.5	0
2917140000	Maleic anhydride	6.5	15
2917191000	Maleic acid	6.5	0
2917192000	Succinic acid	6.5	0
2917193000	Sodium succinate	6.5	0
2917194000	Diethyl malonate	6.5	0
2917195000	Diisopropyl malonate	6.5	0
2917199000	Other	6.5	0
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	0
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	10
2917329000	Other	6.5	0
2917331000	Dinonyl orthophthalate	6.5	0
2917332000	Didecyl orthophthalates	6.5	0
2917341000	Diheptyl orthophthalate	6.5	0
2917342000	Diisodecyl orthophthalate	6.5	0

2917343000	Dibutyl orthophthalates	6.5	0
2917349000	Other	6.5	0
2917350000	Phthalic anhydride	6.5	0
2917361000	Terephthalic acid	3	E
2917369000	Other	6.5	0
2917370000	Dimethyl terephthalate	6.5	E
2917391000	Isophthalic acid	6.5	0
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	0
2917393000	Trimellitic anhydride	6.5	0
2917399000	Other	6.5	0
2918111000	Lactic acid	6.5	0
2918112000	Salts of lactic acid	6.5	0
2918113000	Esters of lactic acid	6.5	0
2918120000	Tartaric acid	6.5	5
2918131000	Salts of tartaric acid	6.5	0
2918132000	Esters of tartaric acid	6.5	0
2918140000	Citric acid	6.5	0
2918151010	Calcium citrate	6.5	0
2918151090	Other	6.5	5
2918152000	Esters of citric acid	6.5	0
2918161000	Gluconic acid	6.5	0
2918162000	Salts of gluconic acid	6.5	0
2918163000	Esters of gluconic acid	6.5	0
2918170000	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	0
2918180000	Chlorobenzilate (ISO)	6.5	5
2918191010	Malic acid	6.5	0
2918191090	Other	6.5	0
2918192010	Salts of malic acid	6.5	0
2918192090	Other	6.5	0
2918193010	Esters of malic acid	6.5	0
2918193020	Methyl benzilate	6.5	0
2918193090	Other	6.5	0
2918199000	Other	6.5	5
2918211000	Salicylic acid	6.5	0
2918212010	Sodium salicylate	6.5	0
2918212090	Other	6.5	5
2918221000	O-acetylsalicylic acid	6.5	0
2918222000	Salts of o-acetylsalicylic acid	6.5	0
2918223000	Esters of o-acetylsalicylic acid	6.5	0
2918231010	Methyl salicylate	6.5	0
2918231020	Ethyl salicylate	6.5	0
2918231090	Other	6.5	0
2918232000	Salts of other esters of salicylic acid	6.5	0

2918291000	β-oxynaphthoic acid and its salts	6.5	0
2918299010	Gallic acid	6.5	0
2918299030	Parahydroxybenzoic acid	6.5	0
2918299040	Salts and esters of gallic acid	6.5	0
2918299090	Other	6.5	0
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2918309000	Other	6.5	0
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	0
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2918999000	Other	6.5	0
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	5
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2919901019	Other	6.5	0
2919901020	Glycerophosphoric acid	6.5	0
2919901090	Other	6.5	5
2919902000	Salts of phosphoric esters	6.5	0
2919909000	Other	6.5	5
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2920119000	Other	6.5	0
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2920199000	Other	6.5	0
2920210000	Dimethyl phosphite	6.5	0
2920220000	Diethyl phosphite	6.5	0
2920230000	Trimethyl phosphite	6.5	0
2920240000	Triethyl phosphite	6.5	0
2920290000	Other	6.5	E
2920301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2920309000	Other	6.5	20
2920901010	Dimethyl sulfate	6.5	0
2920901020	Diethyl sulfate	6.5	0
2920901090	Other	6.5	0
2920902000	Of nitrous and nitric esters	6.5	0
2920903000	Of carbonic esters	6.5	0

2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	E
2920909090	Other	6.5	E
2921111010	Methylamine	6.5	0
2921111020	Salts of methylamine	6.5	0
2921112010	Dimethylamine	6.5	0
2921112020	Salts of dimethylamine	6.5	0
2921113010	Trimethylamine	6.5	0
2921113020	Salts of trimethylamine	6.5	20
2921120000	2-(N,N-Dimethylamino)ethylchloride hydrochloride	6.5	0
2921130000	2-(N,N-Diethylamino)ethylchloride hydrochloride	6.5	20
2921140000	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	6.5	20
2921192000	Diethylamine and its salts	6.5	0
2921199010	Dimethyl laurylamine	6.5	0
2921199020	Chlormethine (INN) [bis(2-chloroethyl)methylamine]	6.5	0
2921199030	Bis (2-chloroethyl) ethylamine	6.5	0
2921199040	Trichlormethine (INN) [tris(2-chloroethyl)amine]	6.5	0
2921199050	Di-isopropylamine	6.5	0
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	0
2921199090	Other	6.5	10
2921211000	Ethylenediamine	6.5	E
2921212000	Salts of ethylenediamine	6.5	0
2921221000	Hexamethylenediamine	6.5	0
2921222000	Hexamethylenediamine adipate	6.5	0
2921229000	Other	6.5	0
2921291000	Diethylenetriamine	5	0
2921292000	Triethylene tetramine	5	10
2921299000	Other	5	10
2921301000	Cyclohexylamine	6.5	0
2921309000	Other	6.5	0
2921411000	Aniline	6.5	0
2921412000	Salts of aniline	6.5	0
2921421000	Nitrohalogenated derivatives of aniline	6.5	0
2921422000	2,4,5-trichloroaniline	6.5	0
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921429090	Other	6.5	10
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	0
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	0
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	0
2921439010	Toluidines	6.5	0

2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921439099	Other	6.5	0
2921441000	Diphenylamine	6.5	0
2921449000	Other	6.5	0
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	0
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	0
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	0
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	0
2921459090	Other	6.5	0
2921460000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	0
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921499000	Other	6.5	0
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	0
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	0
2921519010	o-phenylene diamine	6.5	0
2921519020	m-phenylene diamine	6.5	0
2921519030	p-phenylene diamine	6.5	0
2921519040	Diaminotoluenes	6.5	0
2921519090	Other	6.5	0
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	0
2921599010	Benzidine	6.5	0
2921599020	Benzidine dihydrochloride	6.5	0
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	0
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	0
2921599050	o-Tolidine and its salts	6.5	0
2921599090	Other	6.5	0
2922111000	Monoethanolamine	6.5	0
2922112000	Salts of monoethanolamine	6.5	0
2922121000	Diethanolamine	6.5	0
2922122000	Salts of diethanolamine	6.5	0
2922140000	Dextropropoxyphene (INN) and its salts	6.5	0
2922150000	Triethanolamine	3	0
2922160000	Diethanolammonium perfluorooctane sulphonate	6.5	0
2922171000	Methyldiethanolamine	6.5	0
2922172000	Ethyldiethanolamine	6.5	0
2922180000	2-(N,N-Diisopropylamino)ethanol	6.5	0
2922191000	Arylethanolamines	6.5	0

2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	0
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	0
2922193090	Other	6.5	0
2922196000	Diethylaminoethanol	6.5	0
2922199000	Other	6.5	0
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	0
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	0
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	0
2922219000	Other	6.5	0
2922291000	Para-aminophenol	6.5	0
2922299010	Meta-aminophenol	6.5	0
2922299020	Ortho-aminophenol	6.5	0
2922299030	Amino cresols	6.5	0
2922299040	Phenetidines and their salts	6.5	0
2922299090	Other	6.5	0
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	0
2922392000	Amino anthraquinons and their salts	6.5	0
2922393000	Derivatives of amino anthraquinons	6.5	0
2922399000	Other	6.5	5
2922411000	Lysine	6.5	0
2922412000	Esters of lysine	6.5	5
2922413000	Salts of lysine and its esters	6.5	5
2922421000	Glutamic acid	5	0
2922422000	Sodium glutamate	6.5	0
2922423000	Other salts of glutamic acid	6.5	0
2922431000	Anthranilic acid	6.5	0
2922439000	Salts of anthranilic acid	6.5	0
2922440000	Tilidine (INN) and its salts	6.5	0
2922491000	Glycine	6.5	5
2922492000	Alanine	6.5	0
2922493000	Leucine	6.5	0
2922494000	Valine	6.5	0
2922495000	Aspartic acid	6.5	0
2922496000	Phenylglycine	6.5	0
2922497000	Ethyl para amino benzoate	6.5	0
2922499000	Other	6.5	0
2922501000	Serine	6.5	0
2922502000	Para-amino salicylic acid and its salts	6.5	0
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	0
2922504000	Dialphahydroxyphenylglycine	6.5	0

2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2922509090	Other	6.5	0
2923101000	Choline	6.5	0
2923102000	Salts of choline	6.5	0
2923201000	Lecithins	6.5	0
2923202000	Other phosphoaminolipids	6.5	0
2923300000	Tetraethylammonium perfluorooctane sulphonate	6.5	5
2923400000	Didecyldimethylammonium perfluorooctane sulphonate	6.5	5
2923900000	Other	6.5	5
2924110000	Meprobamate (INN)	6.5	5
2924121000	Fluoroacetamide (ISO)	6.5	0
2924122000	Monocrotophos (ISO)	6.5	0
2924123000	Phosphamidon (ISO)	6.5	0
2924191000	Dimethylformamide	6.5	0
2924192000	Dimethylacetamide	6.5	0
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2924199090	Other	6.5	0
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2924219000	Other	6.5	5
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	0
2924240000	Ethinamate (INN)	6.5	0
2924251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2924259000	Other	6.5	5
2924291010	Aminoacetanilide and its derivatives	6.5	0
2924291020	Acetaminophen	6.5	5
2924291090	Other	6.5	0
2924292000	Aceto acetanilide and its derivatives	5	0
2924299010	Lidocaine hydrochloride	6.5	0
2924299020	Iopromide, Iopamidol, Iomeprol, Iohexol, Ioversol and Iodixanol	0	0
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2924299099	Other	6.5	5
2925111000	Saccharin	6.5	0
2925112000	Salts of saccharin	6.5	0
2925120000	Glutethimide (INN)	6.5	0

2925191000	Phthalimide	6.5	0
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2925199090	Other	6.5	0
2925210000	Chlordimeform (ISO)	6.5	0
2925291000	Diphenyl guanidine	6.5	0
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2925299090	Other	6.5	0
2926100000	Acrylonitrile	6.5	E
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	0
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	0
2926400000	Alpha-Phenylacetoacetonitrile	6.5	5
2926901000	Acetonitrile	6.5	0
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	0
2926909010	Malono nitrile	6.5	0
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2926909099	Other	6.5	5
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	0
2927001900	Other	6.5	0
2927002100	Azodicarbonamide	6.5	0
2927002910	Azoisobutyronitrile	6.5	0
2927002990	Other	6.5	0
2927003000	Azoxy-compounds	6.5	0
2928001000	Phenylhydrazine	6.5	0
2928009010	Perillartine	6.5	0
2928009020	Methylethyl ketoxime	6.5	0
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2928009099	Other	6.5	0
2929101000	Toluene diisocyanate	6.5	10
2929102000	Diphenyl methane diisocyanate	6.5	0
2929109000	Other	6.5	10
2929901000	Isocyanides	6.5	0
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	0
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	0
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	0

2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	0
2929909000	Other	6.5	0
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930201090	Other	6.5	0
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930202090	Other	6.5	0
2930301000	Thiuram mono-sulphides	6.5	0
2930302000	Thiuram di-sulphides	6.5	0
2930303000	Thiuram tetra-sulphides	6.5	0
2930400000	Methionine	6.5	0
2930600000	2-(N,N-Diethylamino)ethanethiol	6.5	0
2930700000	Bis(2-hydroxyethyl)sulfide [thiodiglycol (INN)]	6.5	5
2930800000	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	6.5	0
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	0
2930902010	Thiourea	6.5	0
2930902020	Thiocarbanilide	6.5	0
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2930902099	Other	6.5	5
2930903010	Thioalcohols	6.5	0
2930903020	Thiophenols	6.5	0
2930903030	N,N-Diisopropyl-β-aminoethanthiol	6.5	0
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	0
2930904020	Thioaniline	6.5	0
2930904090	Other	6.5	0
2930905010	2-Chloroethylchloromethylsulphide	6.5	0
2930905020	Bis (2-chloroethyl) sulphide	6.5	0
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	0
2930905090	Other	6.5	0
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	6.5	0
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	0
2930908000	O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	0
2930909010	Thioacids	6.5	0
2930909020	Isothiocyanates	6.5	0

2930909030	Cysteine	6.5	5
2930909040	Cystine	6.5	0
2930909050	Glutathion	6.5	5
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	0
2930909070	Compounds containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0
2930909080	Dithiocarbonates (xanthates)	6.5	0
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930909099	Other	6.5	0
2931100000	Tetramethyl lead and tetraethyl lead	6.5	0
2931200000	Tributyltin compounds	6.5	0
2931310000	Dimethyl methylphosphonate	6.5	0
2931320000	Dimethyl propylphosphonate	6.5	0
2931330000	Diethyl ethylphosphonate	6.5	0
2931340000	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	6.5	0
2931350000	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	6.5	0
2931360000	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	6.5	0
2931370000	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6.5	0
2931380000	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	6.5	0
2931390000	Other	6.5	0
2931901010	2-Chlorovinylchloroarsine	6.5	0
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	0
2931901030	Tris (2-chlorovinyl) arsine	6.5	0
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931901099	Other	6.5	0
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq$ C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	0
2931902200	O-Isopropyl methylphosphonochloridate	6.5	0
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	0
2931902400	O-Alkyl ($\leq$ C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	0
2931902500	O-Alkyl ($\leq$ C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	0
2931902913	Diethyl methylphosphonate	6.5	0
2931902914	Dimethyl ethylphosphonate	6.5	0

2931902915	Other, material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931902919	Other	6.5	0
2931902991	Material for manufacturing agricultural chemicals(registered material under the Agricultural Chemicals Management Act)	2	0
2931902999	Other	6.5	0
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	0
2931903090	Other	6.5	0
2931904030	Ethyl phosphonyl dichloride	6.5	0
2931904090	Other	6.5	0
2931909010	Dibutyl tin oxide	6.5	0
2931909020	Diethyl aluminium chloride	6.5	0
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931909099	Other	6.5	0
2932110000	Tetrahydrofuran	6.5	0
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	0
2932131000	Furfuryl alcohol	6.5	0
2932132000	Tetrahydrofurfuryl alcohol	6.5	0
2932140000	Sucralose	6.5	0
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932199000	Other	6.5	0
2932201010	Coumarin	5	0
2932201020	Methylcoumarins	5	0
2932201030	Ethylcoumarins	5	0
2932209010	Nonalactone	5	0
2932209020	Undecalactone	5	0
2932209030	Butyrolactone	5	0
2932209040	Santonin	5	0
2932209050	Phenolphthalein	5	0
2932209060	Glucuronolactone	5	0
2932209070	Dehydracetic acid and its salts	5	0
2932209080	Acetyl ketene (diketene)	5	0
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932209099	Other	5	0
2932910000	Isosafrole	6.5	0
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	0
2932930000	Piperonal	6.5	0

2932940000	Safrole	6.5	0
2932950000	Tetrahydrocannabinols (all isomers)	6.5	0
2932991000	Dioxanes	6.5	0
2932992000	Benzofuran (coumarone)	6.5	0
2932993000	Cineole	5.5	0
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932999090	Other	6.5	0
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	0
2933119010	Phenazone (antipyrin)	6.5	0
2933119030	Sulpyrine	6.5	0
2933119040	Isopropyl antipyrin	6.5	0
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933119099	Other	6.5	0
2933191000	Pyrazolone and its derivatives	6.5	0
2933199010	Phenyl butazone	6.5	0
2933199020	Pyrazolate	6.5	0
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2933199099	Other	6.5	5
2933211000	Hydantoin	6.5	0
2933212000	Derivatives of hydantoin	6.5	0
2933291000	Lysidine	6.5	0
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2933299090	Other	6.5	5
2933311000	Pyridine	6.5	0
2933312000	Salts of pyridine	6.5	0
2933321000	Piperidine	6.5	5
2933329000	Salts of piperidine	6.5	0
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	6.5	0
2933391000	Isonicotinic acid hydrazide	6.5	0
2933393000	3-Hydroxy-1-methylpiperidine	6.5	0
2933394000	3-Quinuclidinyl benzilate	6.5	0

2933395000	Quinuclidin-3-ol	6.5	0
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933399090	Other	6.5	0
2933410000	Levorphanol (INN) and its salts	6.5	0
2933491000	Pyrvinium pamoate	6.5	0
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933499090	Other	6.5	0
2933520000	Malonylurea (barbituric acid) and its salts	6.5	0
2933530000	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	6.5	5
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	0
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	0
2933591100	5-fluorouracil	6.5	0
2933591910	Pyrimidine	6.5	0
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933591999	Other	6.5	0
2933592010	Piperazine	6.5	0
2933592020	Piperazine citrate	6.5	0
2933592040	1-amino-4-methylpiperazine	6.5	0
2933592090	Other	6.5	0
2933610000	Melamine	6.5	0
2933691000	Cyanuric chloride	3	0
2933692000	Hexamethylene tetramine	6.5	E
2933699010	Trimethylene trinitramine	6.5	0
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933699099	Other	6.5	0
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	E
2933720000	Clobazam (INN) and methypylon (INN)	6.5	0
2933791000	Isatin	6.5	0
2933792000	2-hydroxyquinoline	6.5	0
2933793000	1-vinyl-2-pyrrolidone	6.5	0
2933799000	Other	6.5	5

2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	6.5	5
2933921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933929000	Other	6.5	0
2933991000	Indole and its derivatives	6.5	5
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933999090	Other	6.5	0
2934101000	Aminothiazole and its derivative	6.5	0
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934109090	Other	6.5	0
2934201000	Benzothiazole	6.5	0
2934202000	Mercaptobenzothiazole	6.5	0
2934203000	Dibenzothiazolyl disulphide	6.5	0
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934209090	Other	6.5	0
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	0
2934309000	Other	6.5	0
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	0
2934991000	Morpholine	6.5	0
2934992000	Nucleic acids, their salts and derivatives	6.5	0
2934993000	7-Aminocephalosporanic acid	6.5	0
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934999090	Other	6.5	0
2935100000	N-Methylperfluorooctane sulphonamide	6.5	0

2935200000	N-Ethylperfluorooctane sulphonamide	6.5	0
2935300000	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	6.5	0
2935400000	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	6.5	0
2935500000	Other perfluorooctane sulphonamides	6.5	0
2935901000	2-amino-n-ethylbenzene sulfonanilide	6.5	0
2935902000	Sulfamethoxazole	6.5	0
2935903010	Sulphathiazole	6.5	0
2935903090	Other	6.5	0
2935909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
2935909090	Other	6.5	0
2936210000	Vitamins A and their derivatives	6.5	5
2936220000	Vitamin B ₁ and its derivatives	6.5	5
2936230000	Vitamin B ₂ and its derivatives	6.5	0
2936240000	D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	6.5	0
2936250000	Vitamin B ₆ and its derivatives	6.5	0
2936260000	Vitamin B ₁₂ and its derivatives	6.5	0
2936271000	Ascorbic acid	6.5	0
2936272000	Sodium ascorbate	6.5	0
2936273000	Calcium ascorbate	6.5	5
2936279000	Other	6.5	5
2936281000	Alpha-tocopherol acetate	6.5	0
2936289000	Other	6.5	0
2936291010	Vitamin B ₉	6.5	0
2936291090	Other	6.5	0
2936292000	Vitamins D and their derivatives	6.5	0
2936293000	Vitamin H and its derivatives	6.5	0
2936294000	Vitamins K and their derivatives	6.5	0
2936295000	Nicotinamide and its derivatives	6.5	5
2936299000	Other	6.5	5
2936901000	Provitamins, unmixed	6.5	0
2936909000	Other	6.5	0
2937111000	Of subheading 2933.9 or 2934.9	6.5	5
2937119000	Other	0	0
2937120000	Insulin and its salts	0	0
2937191000	Of subheading 2933.9 or 2934.9	6.5	0
2937199000	Other	0	0
2937211000	Cortisone	0	0
2937212000	Hydrocortisone	0	0
2937213000	Prednisone	0	0
2937214000	Prednisolone	0	0

2937220000	Halogenated derivatives of corticosteroidal hormones	0	0
2937230000	Oestrogens and progestogens	0	0
2937292000	Of subheading 2914.50	5.5	0
2937299000	Other	0	0
2937501000	Of subheading 2918.17, 2918.19 or 2918.9	6.5	0
2937502000	Of subheading 2934.9	6.5	0
2937509000	Other	0	0
2937901000	Of subheading 2933.9 or 2934.9	6.5	0
2937902100	Epinephrine	0	0
2937902910	Of subheading 2922.50	6.5	0
2937902990	Other	0	0
2937903000	Amino-acid derivatives	0	0
2937909000	Other	0	0
2938101000	Rutoside (rutin)	6.5	0
2938102000	Derivatives of rutoside	6.5	0
2938901000	Digitalis glycosides	6.5	0
2938902000	Glycyrrhizin and glycyrrhizates	6.5	5
2938903000	Saponins	6.5	0
2938904000	Stevioside	6.5	5
2938909000	Other	6.5	5
2939111000	Morphine	0	0
2939112000	Ethylmorphine	0	0
2939113000	Codeine	0	0
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	0
2939119000	Other	0	0
2939190000	Other	0	0
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	0
2939300000	Caffeine and its salts	0	0
2939411000	Ephedrine	0	0
2939419000	Salts of ephedrine	0	0
2939421000	Pseudoephedrine (INN)	0	0
2939429000	Salts of pseudoephedrine	0	0
2939430000	Cathine (INN) and its salts	0	0
2939440000	Norephedrine and its salts	0	0
2939490000	Other	0	0
2939510000	Fenetylline (INN) and its salts	0	0
2939590000	Other	0	0
2939611000	Ergometrine (INN)	0	0
2939619000	Salts of ergometrine (INN)	0	0
2939621000	Ergotamin (INN)	0	0
2939629000	Salts of ergotamin (INN)	0	0
2939631000	Lysergic acid	0	0

2939639000	Salts of lysergic acid	0	0
2939690000	Other	0	0
2939710000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	0
2939791000	Nicotine and its salts	0	0
2939799000	Other	0	0
2939801010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2939801090	Other	6.5	0
2939802000	Histrinocotoxin and tetrodotoxin	0	0
2939809000	Other	6.5	0
2940001010	Galactose	6.5	0
2940001020	Sorbose	6.5	0
2940001030	Xylose	6.5	5
2940001090	Other	6.5	0
2940002010	Hydroxypropyl sucrose	6.5	0
2940002090	Other	6.5	5
2941101000	Penicilline G potassium	6.5	0
2941109010	Penicilline G sodium	6.5	0
2941109020	Penicilline V	6.5	0
2941109090	Other	6.5	5
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2941209000	Other	6.5	0
2941301000	Chlorotetracycline	6.5	0
2941302000	Oxy-tetracycline hydrochloride	6.5	0
2941303000	Chlorotetracycline hydrochloride	6.5	0
2941309000	Other	6.5	5
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	0
2941501000	Erythromycin thiocyanate	6.5	5
2941509000	Other	6.5	0
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	0
2941909010	Kanamycine sulfate	6.5	0
2941909020	Ledermycine	6.5	0
2941909030	Gentamycine sulfate	6.5	0
2941909040	Leucomycin	6.5	5
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2941909099	Other	6.5	0
2942001000	Ketenes	6.5	0
2942009010	Copper acetoarsenite	6.5	0

2942009090	Other	6.5	0
3001201000	Gland extracts	0	0
3001202000	Liver extracts	0	0
3001203000	Gall bag extracts	0	0
3001204000	Pancreas extracts	0	0
3001205000	Stomach extracts	0	0
3001209000	Other	0	0
3001901010	Of human body	0	0
3001901090	Other	0	0
3001902010	Bear's gall	0	0
3001902090	Other	0	0
3001909010	Heparin and its salts	0	0
3001909020	Of human body	0	0
3001909090	Other	0	0
3002110000	Malaria diagnostic test kits	0	0
3002121000	Preparations of blood fractions, and medications put up in measured doses or in forms or packings for retail sale	0	0
3002129010	Antisera	0	0
3002129021	Haemoglobin	0	0
3002129022	Globulins	0	0
3002129030	Thrombin and prothrombinase	0	0
3002129040	Serums and blood plasma (excluding reproduced by synthesis)	0	0
3002129090	Other	0	0
3002131000	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	0
3002139000	Other	0	0
3002141000	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	0
3002149000	Other	0	0
3002150000	Immunological products, put up in measured doses or in forms or packings for retail sale	0	0
3002191000	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	0
3002199000	Other	0	0
3002200000	Vaccines for human medicine	0	0
3002301000	Vaccines against foot and mouth disease	0	0

3002309000	Other	0	0
3002901000	Human blood	0	0
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	0
3002903010	Saxitoxin	6.5	0
3002903020	Ricin	8	0
3002903090	Other	0	0
3002904000	Microbial culture	0	0
3002905000	Virus and anti-virus	0	0
3002906000	Bacteriophage	0	0
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	0
3002908000	Of subheading 3002.12.1000, 3002.12.9021, 3002.12.9022, 3002.12.9030	0	0
3002909000	Other	0	0
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	5
3003102000	Containing streptomycins or their derivatives	8	0
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	5
3003209000	Other	8	0
3003310000	Containing insulin	8	0
3003391010	Preparations containing pituitary (anterior) hormones	8	0
3003391020	Preparations containing pituitary (posterior) hormones	8	5
3003395000	Preparations containing adrenal cortical hormones	8	5
3003397000	Preparations containing male sex hormones	8	0
3003398000	Preparations containing estrogens and gestagens, progestins	8	0
3003399000	Other	8	0
3003410000	Containing ephedrine or its salts	8	0
3003420000	Containing pseudoephedrine (INN) or its salts	8	0
3003430000	Containing norephedrine or its salts	8	0
3003491000	Anti-cancer preparations	8	5
3003499000	Other	8	0
3003600000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	8	0
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	0
3003909100	Preparations containing aspirin	8	0
3003909200	Preparations containing anti-allergic agents	8	0
3003909300	Preparations containing vitamins	8	0
3003909400	Preparations containing antler	8	0
3003909500	Preparations containing ginseng	8	5
3003909900	Other	8	0

3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	0
3004102000	Containing streptomycins or their derivatives	8	0
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	0
3004209100	Preparations containing chloramphenicol	8	5
3004209200	Preparations containing erythromycin	8	0
3004209300	Preparations containing oxy-tetracycline	8	0
3004209400	Preparations containing kanamycin	8	0
3004209900	Other	8	0
3004310000	Containing insulin	8	0
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	5
3004391010	Preparations containing pituitary (anterior) hormones	8	0
3004391020	Preparations containing pituitary (posterior) hormones	8	0
3004392000	Preparations containing salivary gland hormones	8	0
3004393000	Preparations containing thyroid and parathyroid hormones	8	0
3004394000	Preparations containing anabolic steroids	8	0
3004395000	Preparations containing adrenal medulla hormones	8	0
3004396000	Preparations containing male sex hormones	8	0
3004397000	Preparations containing estrogens and gestagens, progestins	8	0
3004399000	Other	8	0
3004410000	Containing ephedrine or its salts	8	0
3004420000	Containing pseudoephedrine (INN) or its salts	8	0
3004430000	Containing norephedrine or its salts	8	0
3004491000	Anti-cancer preparations	8	0
3004492010	Preparations containing cocaine	8	0
3004492020	Preparations containing alkaloids of rye ergot	8	0
3004492030	Preparations containing nicotine	8	0
3004493000	Preparations containing atropine and homatropine	8	5
3004499000	Other	8	0
3004501000	Preparations containing vitamin A	8	5
3004502010	Preparations containing vitamin B ₁	8	0
3004502090	Other	8	5
3004503000	Preparations containing vitamin C	8	0
3004504000	Preparations containing vitamin D	8	0
3004505000	Preparations containing vitamin E	8	0
3004506000	Preparations containing vitamin H	8	0
3004507000	Preparations containing vitamin K	8	0
3004509000	Other	8	0
3004600000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	8	0
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	0

3004909100	Preparations containing aspirin	8	0
3004909200	Preparations containing anti-allergic agents	8	0
3004909300	Preparations containing antler	8	5
3004909400	Preparations containing ginseng	8	0
3004909500	Preparations containing royal jelly	8	0
3004909900	Other	8	0
3005101000	Adhesive plasters	0	0
3005109000	Other	0	0
3005901000	Waddings	0	0
3005902000	Gauze	0	0
3005903000	Bandages	0	0
3005904000	Prepared dressings and poultices	0	0
3005909000	Other	0	0
3006101010	Sterile surgical catgut	0	0
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	0
3006102000	Sterile tissue adhesives for surgical wound closure	0	0
3006103000	Sterile laminaria and sterile laminaria tents	0	0
3006104000	Sterile absorbable surgical or dental haemostatics	0	0
3006105010	Of plastics	6.5	0
3006105020	Of knitted or crocheted fabrics	8	0
3006105090	Other	0	0
3006200000	Blood-grouping reagents	0	0
3006301000	Opacifying preparations for X-ray examination	0	0
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	0
3006401000	Dental cements	0	0
3006402000	Dental fillings	0	0
3006403000	Bone reconstruction cements	0	0
3006500000	First-aid boxes and kits	0	0
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	0
3006910000	Appliances identifiable for ostomy use	6.5	0
3006921010	Skin and bone grafts	0	0
3006921090	Other	0	0
3006922010	Preparations of blood fractions, and medications put up in measured doses or in forms or packings for retail sale	0	0
3006922020	Haemoglobin and globulins	0	0
3006922031	Saxitoxin	6.5	0

3006922032	Ricin	8	0
3006922090	Other	0	0
3006923000	Of heading 30.03 or 30.04	8	0
3006924000	Of heading 30.05 or 30.06	0	0
3006925000	Of subheading 3824.84 to 3824.88, 3824.91 or 3824.99	6.5	0
3101001010	Guano	6.5	0
3101001090	Other	6.5	0
3101002000	Vegetable fertilisers	6.5	0
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	0
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	0
3102109000	Other	6.5	10
3102210000	Ammonium sulphate	6.5	E
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	10
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	15
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	0
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	0
3102501000	Natural	6.5	0
3102509000	Other	6.5	0
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	0
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	0
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	0
3102909000	Other	6.5	0
3103110000	Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	6.5	0
3103190000	Other	6.5	0
3103901000	Disintegrated (calcined) calcium phosphates	6.5	0
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	0
3103903000	Other calcium phosphate	6.5	0
3103904000	Mixtures of phosphatic fertilisers	6.5	0
3103909000	Other	6.5	0
3104200000	Potassium chloride	0	0
3104301000	Not more than 52 % by weight of K ₂ O	1	0
3104309000	Other	6.5	0
3104901010	Not more than 30 % by weight of K ₂ O	1	0
3104901090	Other	6.5	0
3104909000	Other	1	0
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	E

3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	E
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	E
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	E
3105510000	Containing nitrates and phosphates	6.5	E
3105590000	Other	6.5	E
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	E
3105901000	Fertilisers containing nitrogen and potassium	6.5	E
3105909000	Other	6.5	E
3201100000	Quebracho extract	6.5	0
3201200000	Wattle extract	6.5	0
3201901010	Extracts from mangrove	6.5	0
3201901020	Extracts from myrobolans	6.5	0
3201901040	Extracts from gambier	6.5	0
3201901090	Other	6.5	0
3201902000	Tannins (tannic acids) and their salts	6.5	0
3201903000	Ethers or esters of tannins	6.5	0
3201904000	Other derivatives of tannins	6.5	0
3202101000	Aromatic syntans	6.5	0
3202102000	Alkylsulphonylchlorides	6.5	0
3202103000	Resinic tanning products	6.5	0
3202109000	Other	6.5	0
3202901000	Inorganic tanning products	6.5	0
3202902000	Artificial bates	6.5	0
3202909000	Other	6.5	0
3203001100	Natural indigo	6.5	0
3203001910	Logwood	6.5	0
3203001930	Chlorophyll	6.5	0
3203001990	Other	6.5	0
3203002010	Cochineal	6.5	0
3203002030	Sepia	6.5	0
3203002090	Other	6.5	0
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	0
3204111000	Intermediate products for disperse dyes (press cake)	4	0
3204119000	Other	8	0
3204121000	Acid dyes and preparations based thereon	8	0
3204122000	Mordant dyes and preparations based thereon	8	0
3204130000	Basic dyes and preparations based thereon	8	0
3204140000	Direct dyes and preparations based thereon	8	0

3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	0
3204160000	Reactive dyes and preparations based thereon	8	0
3204170000	Pigments and preparations based thereon	8	0
3204191000	Organic solvent dyes and preparations based thereon	8	10
3204192000	Rapid dyes and preparations based thereon	8	0
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	0
3204199000	Other	8	0
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	0
3204901010	For manufacturing organic light-emitting diodes(OLED)	5	0
3204901090	Other	6.5	0
3204909000	Other	6.5	0
3205001000	Pigment plastic colour bases	6.5	0
3205009000	Other	6.5	0
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	5
3206190000	Other	6.5	15
3206200000	Pigments and preparations based on chromium compounds	6.5	0
3206411000	Ultramarine	6.5	0
3206419000	Other	6.5	0
3206421000	Lithopones	6.5	0
3206429000	Other	6.5	0
3206491000	Zinc grey	6.5	0
3206492000	Mineral black	6.5	0
3206493000	Coloured earths	6.5	0
3206494000	Soluble vandyke brown	6.5	0
3206495000	Pigments based on cobalt compounds	6.5	0
3206496000	Pigments and preparations based on cadmium compounds	6.5	0
3206499000	Other	6.5	0
3206500000	Inorganic products of a kind used as luminophores	6.5	0
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	0
3207201000	Vitrifiable enamels and glazes	6.5	0
3207202000	Engobes (slips)	6.5	0
3207209000	Other	6.5	0
3207301000	Of gold	6.5	0
3207302000	Of platinum	6.5	0
3207303000	Of palladium	6.5	0
3207304000	Of silver	6.5	0
3207309000	Other	6.5	0
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	0

3208101010	Enamels	6.5	0
3208101090	Other	6.5	0
3208102000	Varnishes (including lacquers)	6.5	0
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	0
3208201011	Enamels	6.5	0
3208201019	Other	6.5	0
3208201020	Varnishes (including lacquers)	6.5	0
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208202011	Enamels	6.5	0
3208202019	Other	6.5	0
3208202020	Varnishes (including lacquers)	6.5	0
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208901011	Enamels	6.5	0
3208901019	Other	6.5	0
3208901020	Varnishes (including lacquers)	6.5	0
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208909011	Enamels	6.5	0
3208909019	Other	6.5	10
3208909020	Varnishes (including lacquers)	6.5	0
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	0
3209101011	Enamels	6.5	0
3209101019	Other	6.5	0
3209101020	Varnishes (including lacquers)	6.5	0
3209102010	Paints (including enamels)	6.5	0
3209102020	Varnishes (including lacquers)	6.5	0
3209901011	Enamels	6.5	0
3209901019	Other	6.5	0
3209901020	Varnishes (including lacquers)	6.5	0
3209909011	Enamels	6.5	0
3209909019	Other	6.5	0
3209909020	Varnishes (including lacquers)	6.5	0
3210001011	Enamels	6.5	0
3210001019	Other	6.5	0
3210001091	Enamels	6.5	0
3210001099	Other	6.5	0
3210002010	Oil varnishes	6.5	0
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	0
3210002030	Varnishes based on bitumen, pitch or similar products	6.5	0
3210002040	Liquid varnishes containing no solvent	6.5	0
3210003010	Distempers	6.5	0
3210003090	Other	6.5	0
3211000000	Prepared driers	6.5	0
3212100000	Stamping foils	6.5	0

3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	0
3212909000	Other	6.5	0
3213101000	Oil colours	6.5	0
3213102000	Water colours	6.5	0
3213109000	Other	6.5	0
3213901000	Oil colours	6.5	0
3213902000	Water colours	6.5	0
3213909000	Other	6.5	0
3214101060	Based on rubber	6.5	0
3214101080	Resin mastics and cements	6.5	0
3214101090	Other	6.5	0
3214102000	Painters' fillings	6.5	0
3214109000	Other	6.5	0
3214900000	Other	6.5	0
3215110000	Black	0	0
3215190000	Other	0	5
3215901000	Writing ink	6.5	0
3215902000	Drawing ink	6.5	0
3215903000	Copying ink	6.5	0
3215904010	Of oil	6.5	0
3215904020	Of water	6.5	0
3215904030	Of oil and water	6.5	0
3215905000	Metalic ink	6.5	0
3215906010	Of oil	6.5	0
3215906020	Of water	6.5	0
3215906030	Of oil and water	6.5	0
3215909000	Other	6.5	0
3301120000	Of orange	5	0
3301130000	Of lemon	5	0
3301190000	Other	5	0
3301240000	Of peppermint (<i>Mentha piperita</i>)	5	0
3301250000	Of other mints	5	0
3301291000	Vanilla oil	5	0
3301292000	Citronella oil	5	0
3301293000	Cinnamon bark oil	5	0
3301294000	Cinnamon leaf oil	5	0
3301299000	Other	5	0
3301300000	Resinoids	8	0
3301901000	Terpenic by-products of the deterpenation of essential oils	8	0
3301902000	Concentrates of essential oils	8	0
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	0
3301904100	Of opium	8	0

3301904200	Of liquorice	8	0
3301904300	Of hops	30	0
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	0
3301904510	Of white ginseng	20	0
3301904520	Of red ginseng	754.3	E
3301904530	Of other ginseng	20	E
3301904600	Of cashew nut shell liquid	8	0
3301904700	Of natural lacquer	8	0
3301904800	Other	8	0
3302101000	Of a kind used in the food industries	5	0
3302102011	Compound alcoholic preparations	30	0
3302102019	Other	8	0
3302102090	Other	5	0
3302900000	Other	6.5	0
3303001000	Perfumes and scents	6.5	5
3303002000	Toilet waters	6.5	0
3304101000	Lipsticks	6.5	0
3304109000	Other	6.5	0
3304201000	Eye shadows	6.5	0
3304209000	Other	6.5	0
3304301000	Nail enamels	6.5	0
3304309000	Other	6.5	0
3304911000	Face powders	6.5	0
3304912000	Baby powders (including talcum powder)	6.5	0
3304919000	Other	6.5	0
3304991000	Skin care cosmetics	6.5	5
3304992000	Make-up cosmetics	6.5	0
3304993000	Baby cosmetics	6.5	0
3304999000	Other	6.5	5
3305100000	Shampoos	5	5
3305200000	Preparations for permanent waving or straightening	5	0
3305300000	Hair lacquers	5	0
3305901000	Hair rinses	5	0
3305902000	Hair creams	5	0
3305909000	Other	5	5
3306100000	Dentifrices	6.5	0
3306201011	Not more than 70 decitex	8	0
3306201019	Other	8	0
3306201020	Of measuring per single yarn more than 50 tex	8	0
3306209000	Other	8	0
3306901000	Preparation for oral hygiene	6.5	0
3306902000	Preparations for dental hygiene	6.5	0
3307101000	After-shaving lotions	6.5	0

3307109000	Other	6.5	0
3307200000	Personal deodorants and antiperspirants	6.5	0
3307301000	Perfumed bath salts	6.5	0
3307302000	Other bath preparations	6.5	0
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	0
3307490000	Other	6.5	0
3307901000	Depilatories	6.5	0
3307902000	Scented sachets	6.5	0
3307903000	Contact lens solutions or artificial eye solutions	6.5	0
3307904000	Mask pack	6.5	0
3307909000	Other	6.5	0
3401111000	Medicated soaps	6.5	0
3401119000	Other	6.5	5
3401191010	Laundry soaps	6.5	0
3401191090	Other	6.5	0
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	0
3401200000	Soap in other forms	6.5	0
3401300000	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	6.5	0
3402110000	Anionic	8	0
3402120000	Cationic	8	0
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3402139000	Other	8	0
3402190000	Other	8	0
3402201000	Washing preparations	5	0
3402202000	Cleaning preparations	6.5	0
3402209000	Other	6.5	0
3402901000	Surface-active preparations	6.5	0
3402902000	Washing preparations	5	0
3402903000	Cleaning preparations	6.5	0
3403111000	Preparations for the treatment of textile materials	6.5	0
3403112000	Preparations for the treatment of leather or furskins	6.5	0
3403119000	Other	6.5	0
3403191000	Cutting oil preparations	6.5	0
3403192000	Bolt or nut release preparations	6.5	0
3403193000	Anti-rust or anti-corrosion preparations	6.5	0
3403194000	Mold release preparations	6.5	0
3403195000	Lubricating preparations used in wire-drawing	6.5	0
3403199000	Other	6.5	0
3403911000	Preparations for the treatment of textile materials	6.5	0

3403912000	Preparations for the treatment of leather or furskins	6.5	0
3403919000	Other	6.5	0
3403991000	Cutting oil preparations	6.5	0
3403992000	Lubricating preparations used in wire-drawing	6.5	0
3403999000	Other	6.5	0
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	0
3404901010	Of chloroparaffines	6.5	0
3404901030	Of polyalkylenes	6.5	0
3404901040	Of chemically modified lignite	6.5	0
3404901090	Other	6.5	0
3404902000	Prepared waxes	6.5	5
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	0
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	0
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	0
3405400000	Scouring pastes and powders and other scouring preparations	6.5	0
3405901010	Based on chalk	6.5	0
3405901020	Based on kieselguhr	6.5	0
3405901030	Based on diamond powder or dust	6.5	0
3405901090	Other	6.5	0
3405909000	Other	6.5	0
3406000000	Candles, tapers and the like	6.5	0
3407001000	Modelling pastes	6.5	0
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	0
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	0
3501101000	For manufacturing coffee creamer	8	5
3501109000	Other	20	5
3501901110	For manufacturing coffee creamer	8	5
3501901190	Other	20	5
3501901200	Other casein derivatives	20	5
3501902000	Casein glues	20	5
3502110000	Dried	8	5
3502190000	Other	8	5
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	5
3502901000	Albuminates and other albumin derivatives	8	0
3502909000	Other	8	0
3503001010	Gelatin	8	5
3503001020	Gelatin derivatives	8	0
3503002000	Isinglass	8	0

3503003000	Other glues of animal origin	8	0
3504001010	Peptones	8	0
3504001020	Derivatives of peptones	8	0
3504002010	Keratins	8	0
3504002020	Nucleoproteids	8	0
3504002030	Protein isolates	8	0
3504002090	Other	8	0
3504003000	Hide powder	8	0
3505101000	Dextrins	8	5
3505102000	Soluble starch (amylogen)	8	E
3505103000	Roasted starches	385.7	E
3505104010	For food	385.7	E
3505104090	Other	385.7	E
3505105010	For food	385.7	E
3505105090	Other	385.7	E
3505109010	For food	385.7	E
3505109090	Other	385.7	E
3505201000	Starch glues	201.2	E
3505202000	Dextrin glues	201.2	E
3505209000	Other	201.2	E
3506101000	Based on rubber	6.5	0
3506102000	Based on plastic (including artificial resins)	6.5	0
3506109000	Other	6.5	0
3506911000	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	0	5
3506919000	Other	6.5	5
3506991000	Vienna glues	6.5	0
3506992000	Glues obtained by chemically treating natural gums	6.5	0
3506993000	Glues based on silicates	6.5	0
3506999000	Other	6.5	0
3507100000	Rennet and concentrates thereof	6.5	5
3507901010	Trypsin	6.5	0
3507901020	Chymotrypsin	6.5	0
3507901030	Alpha-amylase	6.5	0
3507901040	Lipase	6.5	0
3507901090	Other	6.5	0
3507902000	Pepsin	6.5	0
3507903000	Malt enzymes	6.5	0
3507904010	Papain	6.5	0
3507904020	Bromelain	6.5	0
3507904030	Ficin	6.5	0
3507906010	Amylase	6.5	5

3507906020	Protease	6.5	0
3507907000	Pectic enzymes	6.5	5
3507909000	Other	6.5	0
3601001000	Black powders	6.5	0
3601002000	Smokeless powders	6.5	0
3602000000	Prepared explosives, other than propellant powders	6.5	0
3603001000	Safety fuses	6.5	0
3603002000	Detonating fuses	6.5	0
3603003000	Percussion or detonating caps	6.5	0
3603004000	Igniters	6.5	0
3603005000	Electric detonators	6.5	0
3604100000	Fireworks	6.5	0
3604901000	Signalling flares	6.5	0
3604909000	Other	6.5	0
3605001000	Yellow phosphorus match	6.5	0
3605009000	Other	6.5	0
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	6.5	0
3606901010	Meta fuel	6.5	0
3606901020	Hexamine	6.5	0
3606901030	Solidified alcohols	6.5	0
3606901090	Other	6.5	0
3606902010	Lighter flints	6.5	0
3606902090	Other	6.5	0
3606909010	Lighter flints	6.5	0
3606909090	Other	6.5	0
3701100000	For X-ray	6.5	0
3701200000	Instant print film	6.5	0
3701301000	For making semiconductor	0	0
3701309100	For graphic art	0	0
3701309200	For printed circuit board	0	0
3701309930	For flat panel display (blank mask)	0	0
3701309990	Other	0	0
3701911000	For making semiconductor	6.5	0
3701919100	For graphic art	6.5	0
3701919200	For printed circuit board	6.5	0
3701919900	Other	6.5	0
3701991000	For making semiconductor	0	0
3701999100	For graphic art	0	0
3701999200	For printed circuit board	0	0
3701999920	For aerial photography	0	0
3701999990	Other	0	0
3702100000	For X-ray	6.5	0

3702311110	Negatives	6.5	0
3702311120	Positives	6.5	0
3702311210	Negatives	6.5	0
3702311220	Positives	6.5	0
3702311910	Negatives	6.5	0
3702311920	Positives	6.5	0
3702312000	For graphic art	6.5	0
3702313000	For printed circuit board	6.5	0
3702319000	Other	6.5	0
3702321110	Negatives	6.5	0
3702321120	Positives	6.5	0
3702321210	Negatives	6.5	0
3702321220	Positives	6.5	0
3702321910	Negatives	6.5	0
3702321920	Positives	6.5	0
3702322000	For graphic art	6.5	0
3702323000	For printed circuit board	6.5	0
3702329030	Instant print film	6.5	0
3702329090	Other	6.5	0
3702391110	Negatives	6.5	0
3702391120	Positives	6.5	0
3702391210	Negatives	6.5	0
3702391220	Positives	6.5	0
3702391910	Negatives	6.5	0
3702391920	Positives	6.5	0
3702392000	For graphic art	6.5	0
3702393000	For printed circuit board	6.5	0
3702399000	Other	6.5	0
3702411000	Cinematographic film	6.5	0
3702419000	Other	6.5	0
3702421000	Cinematographic film	6.5	0
3702422000	For graphic art	6.5	0
3702423000	For printed circuit board	6.5	0
3702429000	Other	6.5	0
3702431010	Negatives	6.5	0
3702431020	Positives	6.5	0
3702432000	For graphic art	6.5	0
3702433000	For printed circuit board	6.5	0
3702439000	Other	6.5	0
3702441010	Negatives	6.5	0
3702441020	Positives	6.5	0
3702442000	For graphic art	6.5	0
3702443000	For printed circuit board	6.5	0

3702449020	For aerial photography	6.5	0
3702449090	Other	6.5	0
3702521010	Negatives	6.5	0
3702521020	Positives	6.5	0
3702523000	For printed circuit board	6.5	0
3702529000	Other	6.5	0
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	0
3702541010	Negatives	6.5	0
3702541020	Positives	6.5	0
3702542000	For graphic art	6.5	0
3702543000	For printed circuit board	6.5	0
3702549010	For photo-electric sound recording	6.5	0
3702549090	Other	6.5	0
3702551010	Negatives	6.5	0
3702551020	Positives	6.5	0
3702553000	For printed circuit board	6.5	0
3702559000	Other	6.5	0
3702561010	Negatives	6.5	0
3702561020	Positives	6.5	0
3702562000	For graphic art	6.5	0
3702569000	Other	6.5	0
3702961010	Negatives	6.5	0
3702961020	Positives	6.5	0
3702963000	For printed circuit board	6.5	0
3702969000	Other	6.5	0
3702971010	Negatives	6.5	0
3702971020	Positives	6.5	0
3702973000	For printed circuit board	6.5	0
3702979010	For photo-electric sound recording	6.5	0
3702979090	Other	6.5	0
3702981010	Negatives	6.5	0
3702981020	Positives	6.5	0
3702982000	For graphic art	6.5	0
3702983000	For printed circuit board	6.5	0
3702989000	Other	6.5	0
3703101030	For photo-copying	6.5	0
3703101040	For recording	6.5	0
3703101090	Other	6.5	0
3703109030	For photo-copying	6.5	0
3703109090	Other	6.5	0
3703201000	For x-ray	6.5	0
3703203000	For photo-copying	6.5	0
3703204000	For recording	6.5	0

3703209000	Other	6.5	0
3703901000	For x-ray	6.5	0
3703903000	For photo-copying	6.5	0
3703904000	For recording	6.5	0
3703909000	Other	6.5	0
3704001100	For cinematography	0	0
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	0
3704001300	For making semiconductor	0	0
3704001900	Other	0	0
3704002000	Photographic paper, paperboard and textiles	6.5	0
3705001010	For producing postcard, illustrated postcard, cards and calendars	6.5	0
3705001090	Other	0	0
3705009010	For making semiconductor	0	0
3705009090	Other	0	0
3706101000	Consisting only of sound track	195won/m or 6.5	0
3706102000	For news	4won/m or 6.5	0
3706103010	Rush	26won/m or 6.5	0
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	0
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	0
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	0
3706105010	Negatives	1,092won/m or 6.5	0
3706105020	Positives	182won/m or 6.5	0
3706106010	Negatives	1,560won/m or 6.5	0
3706106020	Positives	260won/m or 6.5	0
3706901000	Consisting only of sound track	9won/m or 6.5	0
3706902000	For news	5won/m or 6.5	0
3706903010	Rush	26won/m or 6.5	0
3706903020	Other negative joint-produced cinematography	468won/m 또는 6.5	0
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	0
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	0
3706905010	Negatives	25won/m or 6.5	0
3706905020	Positives	8won/m or 6.5	0

3706906010	Negatives	1,092won/m or 6.5	0
3706906020	Positives	182won/m or 6.5	0
3707100000	Sensitising emulsions	6.5	0
3707901010	For making semiconductor	0	0
3707901020	For manufacturing organic light-emitting diodes(OLED)	0	0
3707901090	Other	0	0
3707902100	For colour photography	0	0
3707902910	For x-ray	0	0
3707902920	For graphic art	0	0
3707902990	Other	0	0
3707903100	For colour photography	0	0
3707903910	For x-ray	0	0
3707903920	For graphic art	0	0
3707903990	Other	0	0
3707909100	Intensifiers and reducers	0	0
3707909200	Toners	0	0
3707909300	Clearing agents	0	0
3707909400	Flash light materials	0	0
3707909900	Other	0	0
3801101000	For manufacturing secondary battery	4	0
3801109000	Other	6.5	0
3801200000	Colloidal or semi-colloidal graphite	6.5	0
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	0
3801900000	Other	6.5	0
3802100000	Activated carbon	6.5	0
3802901010	Activated diatomite	6.5	0
3802901020	Activated clays and activated earths	6.5	0
3802901090	Other	6.5	0
3802902000	Animal black (including spent animal black)	6.5	0
3803000000	Tall oil, whether or not refined	5	0
3804001000	Liquid	6.5	0
3804009000	Other	6.5	5
3805101000	Gum spirits of turpentine	6.5	0
3805102000	Wood turpentine	6.5	0
3805103000	Sulphate turpentine	6.5	0
3805900000	Other	6.5	0
3806101000	Rosin	6.5	15
3806102000	Resin acids	6.5	0
3806201000	Salts of rosin	6.5	0
3806202000	Salts of resin acids	6.5	0
3806209000	Other	6.5	0
3806300000	Ester gums	6.5	0

3806903000	Rosin spirit and rosin oil	6.5	0
3806909000	Other	6.5	0
3807001000	Wood tar, wood tar oils and wood creosote	6.5	0
3807002000	Wood naphtha	6.5	0
3807003000	Vegetable pitch	6.5	0
3807009010	Pyroligneous liquid	6.5	15
3807009090	Other	6.5	0
3808520000	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6.5	0
3808591000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808599000	Other	6.5	0
3808611000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808619000	Other	6.5	0
3808621000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808629000	Other	6.5	0
3808691000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808699000	Other	6.5	0
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808919000	Other	6.5	0
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808929000	Other	6.5	0
3808931000	Herbicides	6.5	0
3808932000	Anti-sprouting products	6.5	0
3808933000	Plant-growth regulators	6.5	0
3808940000	Disinfectants	6.5	0
3808991000	Rodenticides	6.5	0
3808999000	Other	6.5	5
3809100000	With a basis of amylaceous substances	8	5
3809910000	Of a kind used in the textile or like industries	6.5	0
3809920000	Of a kind used in the paper or like industries	6.5	0
3809930000	Of a kind used in the leather or like industries	6.5	0
3810101000	Pickling preparations for metal surfaces	6.5	0
3810109000	Other	6.5	0
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	0

3810909000	Other	6.5	0
3811110000	Based on lead compounds	6.5	0
3811190000	Other	6.5	0
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	0
3811290000	Other	5	0
3811900000	Other	6.5	0
3812101000	Based on diphenylguanidine	6.5	0
3812102000	Based on dithiocarbamates	6.5	0
3812103000	Based on thiuram sulphides	6.5	0
3812104000	Based on hexamethylene tetramine	6.5	0
3812105000	Based on mercaptobenzothiazole	6.5	0
3812106000	Based on dibenzothiazyle disulphide	6.5	0
3812109000	Other	6.5	0
3812200000	Compound plasticisers for rubber or plastics	6.5	0
3812310000	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	6.5	0
3812391000	Anti-oxidising preparations	6.5	0
3812392000	Other compound stabilisers	6.5	5
3813001000	Preparations for fire-extinguishers	6.5	0
3813002000	Charges for fire-extinguishers	6.5	0
3813003000	Charged fire-extinguishing grenades	6.5	0
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	0
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	0
3814001090	Other	6.5	0
3814002110	For making semiconductor	6.5	0
3814002190	Other	6.5	0
3814002900	Other	6.5	0
3815110000	With nickel or nickel compounds as the active substance	6.5	0
3815121000	With platinum metal or platinum compounds	6.5	0
3815122000	Of palladium or palladium compounds	6.5	0
3815129000	Other	6.5	0
3815191000	With iron or iron compounds as the active substance	6.5	0
3815192000	Of titanium or titanium compounds	6.5	0
3815199000	Other	6.5	5
3815901000	Reaction initiators	6.5	0
3815909000	Other	6.5	0
3816001000	Refractory cements	6.5	0
3816002000	Refractory mortars	6.5	0
3816003000	Refractory concretes	6.5	0
3816009000	Other	6.5	0
3817000000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 2707 or 2902	6.5	E
3818001000	Chemical elements doped for use in electronics	0	0

3818002010	Wafers for making solar cells	0	0
3818002090	Other	0	0
3819001000	Hydraulic brake fluids	6.5	0
3819002000	Other prepared liquids for hydraulic transmission	6.5	0
3820001000	Anti-freezing preparations	6.5	0
3820002000	Prepared de-icing fluids	6.5	0
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	6.5	5
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	0
3822001012	Other articles of plastics	0	0
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822001014	Litumuth testing paper and other similar testing paper	0	0
3822001019	Other	0	0
3822001020	Prepared, not on a backing	0	0
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	5
3822001092	Other articles of plastics	6.5	0
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822001099	Other	8	0
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	0
3822002012	Other articles of plastics	0	0
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822002014	Litumuth testing paper and other similar testing paper	0	0
3822002019	Other	0	0
3822002020	Prepared, not on a backing	0	0
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	0
3822002092	Other articles of plastics	6.5	0
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822002099	Other	8	5
3822003041	Of 0 % rate in the Tariff Schedules	0	0
3822003042	Of 1 % rate in the Tariff Schedules	1	0
3822003043	Of 2 % rate in the Tariff Schedules	2	0
3822003044	Of 3 % rate in the Tariff Schedules	3	0
3822003045	Of 4 % rate in the Tariff Schedules	4	0
3822003046	Of 5 % rate in the Tariff Schedules	5	0
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	0
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	0
3822003049	Of 7 % rate in the Tariff Schedules	7	0

3822003050	Of 8 % rate in the Tariff Schedules	8	0
3822003051	Of 10 % rate in the Tariff Schedules	10	0
3822003052	Of 20 % rate in the Tariff Schedules	20	0
3822003053	Of 27 % rate in the Tariff Schedules	27	0
3822003054	Of 30 % rate in the Tariff Schedules	30	0
3822003055	Of 36 % rate in the Tariff Schedules	36	0
3822003056	Of 40 % rate in the Tariff Schedules	40	0
3822003057	Of 50 % rate in the Tariff Schedules	50	0
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	0
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	0
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	0
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	0
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	0
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	0
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	0
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	0
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	0
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	0
3823110000	Stearic acid	8	0
3823120000	Oleic acid	8	0
3823130000	Tall oil fatty acids	8	0
3823191000	Palmitic acids	8	0
3823192000	Acid oils from refining	8	0
3823199000	Other	8	0
3823701000	Cetyl alcohol	5	0
3823702000	Stearyl alcohol	5	0
3823703000	Oleyl alcohol	5	0
3823704000	Lauryl alcohol	3	0
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3823709090	Other	5	0
3824100000	Prepared binders for foundry moulds or cores	6.5	0
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	0
3824400000	Prepared additives for cements, mortars or concretes	6.5	0
3824500000	Non-refractory mortars and concretes	6.5	5
3824600000	Sorbitol other than that of subheading 2905.44	8	5
3824711000	Detergents based on trichlorotrifluoroethane	6.5	0
3824719000	Other	6.5	5
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	5

3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	5
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	5
3824750000	Containing carbon tetrachloride	6.5	5
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	5
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	5
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	5
3824790000	Other	6.5	5
3824810000	Containing oxirane (ethylene oxide)	6.5	5
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	5
3824830000	Containing tris(2,3-dibromopropyl) phosphate	6.5	5
3824840000	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane], dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or	6.5	0
3824850000	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	6.5	0
3824860000	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	6.5	0
3824870000	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6.5	0
3824880000	Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	6.5	0
3824910000	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6.5	0
3824991000	Roasted chromite	5	0
3824992100	Getters for vacuum tubes	6.5	0
3824992210	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	5
3824992290	Other	6.5	5
3824992900	Other	6.5	0
3824993100	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	0

3824993910	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0
3824993990	Other	6.5	0
3824994100	Mixed polyethylene glycol	6.5	0
3824994200	Ion-exchangers	6.5	0
3824994300	Anti-scaling compounds	6.5	0
3824994400	Additives to harden varnish or glue	6.5	0
3824995100	Ink-removers	6.5	0
3824995200	Stencil correctors	6.5	0
3824995300	Correcting fluids	6.5	0
3824996100	Compounded extenders for paints	6.5	0
3824996200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc.)	6.5	5
3824996300	Soda-lime	6.5	0
3824996400	Hydrated silica gel	6.5	0
3824996500	Anti-rust preparations	6.5	0
3824996600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	0
3824997100	Metal plating preparations	6.5	0
3824997200	Chlorinated paraffin	6.5	0
3824997300	Anti-foaming agent	6.5	0
3824997400	Foaming agent	6.5	0
3824997500	Prepared calcium carbonate	6.5	0
3824997600	Liquid crystal preparations	6.5	0
3824997700	Ammoniacal gas liquors	6.5	0
3824998000	Prepared organic peroxides (other than products of heading 38.15 and subheading 3824.99.4400)	6.5	0
3824999010	Micro-element fertilisers (other than products of Chapter 31)	6.5	0
3824999020	Chewing gum base	6.5	0
3824999030	Naphthenic acids, their water-insoluble salts and their esters	6.5	0
3824999041	With nicotine	6.5	0
3824999049	Other	6.5	0
3824999090	Other	6.5	0
3825100000	Municipal waste	6.5	0
3825200000	Sewage sludge	6.5	0
3825301000	Of heading 30.05	0	0
3825302000	Of subheading 3824.84 to 3824.88, 3824.91 or 3824.99	6.5	0
3825303000	Of subheading 4015.11	8	0
3825304000	Of subheading 9018.3	8	0
3825410000	Halogenated	6.5	0
3825490000	Other	6.5	0

3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	0
3825610000	Mainly containing organic constituents	6.5	0
3825690000	Other	6.5	0
3825900000	Other	6.5	0
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	0
3901101000	Linear low density polyethylene	6.5	E
3901109000	Other	6.5	E
3901201000	Of pulp	6.5	E
3901209000	Other	6.5	E
3901300000	Ethylene-vinyl acetate copolymers	6.5	E
3901400000	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	6.5	E
3901900000	Other	6.5	E
3902100000	Polypropylene	6.5	E
3902200000	Polyisobutylene	6.5	E
3902300000	Propylene copolymers	6.5	E
3902900000	Other	6.5	E
3903110000	Expansible	6.5	E
3903190000	Other	6.5	E
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	E
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	E
3903901000	Styrene-butadiene copolymers	6.5	E
3903909000	Other	6.5	E
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	E
3904210000	Non-plasticised	6.5	E
3904220000	Plasticised	6.5	E
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	E
3904400000	Other vinyl chloride copolymers	6.5	E
3904500000	Vinylidene chloride polymers	6.5	E
3904610000	Polytetrafluoroethylene	6.5	E
3904690000	Other	6.5	E
3904900000	Other	6.5	E
3905120000	In aqueous dispersion	6.5	E
3905190000	Other	6.5	E
3905210000	In aqueous dispersion	6.5	E
3905290000	Other	6.5	E
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	E
3905910000	Copolymers	6.5	E
3905990000	Other	6.5	E
3906100000	Poly(methyl methacrylate)	6.5	E

3906901000	Poly acryl amide	8	E
3906909000	Other	8	E
3907100000	Polyacetals	6.5	E
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	E
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	E
3907203000	Poly phenylene oxide	6.5	E
3907209000	Other	6.5	E
3907301000	For making semiconductor	6.5	E
3907309000	Other	6.5	E
3907400000	Polycarbonates	6.5	E
3907500000	Alkyd resins	6.5	E
3907610000	Having a viscosity number of 78 ml/g or higher	6.5	E
3907690000	Other	6.5	E
3907700000	Poly(lactic acid)	6.5	E
3907910000	Unsaturated	6.5	E
3907991000	Poly butylene terephthalate	6.5	E
3907992000	Thermoplastic liquid crystal aromatic polyester copolymers	0	E
3907999000	Other	6.5	E
3908101000	Polyamide-6	6.5	E
3908102000	Polyamide-6,6	6.5	E
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	E
3908900000	Other	6.5	E
3909101000	Urea resins	6.5	E
3909102000	Thiourea resins	6.5	E
3909200000	Melamine resins	6.5	E
3909310000	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	6.5	E
3909390000	Other	6.5	E
3909400000	Phenolic resins	6.5	E
3909500000	Polyurethanes	6.5	E
3910001000	For making semiconductor	6.5	E
3910009010	Silicon oil	6.5	E
3910009020	Silicon rubber	6.5	E
3910009090	Other	6.5	E
3911101000	Petroleum resins	8	20
3911102000	Coumarone, indene or coumarone-indene resins	8	0
3911103000	Polyterpenes	8	0
3911901000	Polysulphides	6.5	0
3911902000	Polysulphones	6.5	0
3911903000	Furan resin	6.5	0
3911909000	Other	6.5	E
3912110000	Non-plasticised	5	0
3912120000	Plasticised	5	0

3912200000	Cellulose nitrates (including collodions)	6.5	0
3912311000	Sodium carboxymethyl cellulose	6.5	0
3912319000	Other	6.5	0
3912391000	Methyl cellulose	6.5	0
3912399000	Other	6.5	0
3912901000	Regenerated cellulose	6.5	0
3912909000	Other	6.5	0
3913101000	Sodium alginate	6.5	0
3913102000	Propylene glycol alginate	6.5	0
3913109000	Other	6.5	0
3913901000	Hardened proteins	6.5	0
3913902010	Chlorinated rubber	6.5	0
3913902040	Cyclised rubber	6.5	0
3913902090	Other	6.5	0
3913909010	Dextran	6.5	0
3913909090	Other	6.5	0
3914001000	Cationic	6.5	0
3914009000	Other	6.5	0
3915101000	Film, sheets, plates and foil before they became wastes	6.5	E
3915102000	Pipes and hoses before they became wastes	6.5	E
3915109000	Other	6.5	E
3915200000	Of polymers of styrene	6.5	0
3915300000	Of polymers of vinyl chloride	6.5	0
3915901000	Of polymers of propylene	6.5	0
3915902000	Of acrylic polymers	6.5	0
3915903000	Of polyacetals	6.5	0
3915904000	Of polycarbonates	6.5	E
3915905000	Of polyamides	6.5	0
3915909000	Other	6.5	E
3916100000	Of polymers of ethylene	6.5	0
3916200000	Of polymers of vinyl chloride	6.5	0
3916901000	Of polymers of styrene	6.5	0
3916902000	Of polymers of propylene	6.5	0
3916903000	Of acrylic polymers	6.5	0
3916904000	Of polyamides	6.5	0
3916909000	Other	6.5	0
3917101000	Of hardened protein	6.5	0
3917102000	Of cellulosic materials	6.5	0
3917210000	Of polymers of ethylene	6.5	0
3917220000	Of polymers of propylene	6.5	0
3917230000	Of polymers of vinyl chloride	6.5	0
3917291000	Of polymers of styrene	6.5	0
3917292000	Of polyamides	6.5	0

3917299000	Other	6.5	0
3917311000	Of polymers of ethylene	6.5	0
3917312000	Of polymers of vinyl chloride	6.5	0
3917319000	Other	6.5	0
3917321000	Of polymers of ethylene	6.5	0
3917322000	Of polymers of vinyl chloride	6.5	0
3917329000	Other	6.5	0
3917331000	Of polymers of ethylene	6.5	0
3917332000	Of polymers of vinyl chloride	6.5	0
3917339000	Other	6.5	0
3917391000	Of polymers of ethylene	6.5	0
3917392000	Of polymers of vinyl chloride	6.5	0
3917399000	Other	6.5	10
3917400000	Fittings	6.5	0
3918101000	Of polyvinyl chloride	6.5	0
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	0
3918109000	Other	6.5	0
3918900000	Of other plastics	6.5	0
3919100000	In rolls of a width not exceeding 20 cm	6.5	0
3919900000	Other	6.5	0
3920100000	Of polymers of ethylene	6.5	0
3920200000	Of polymers of propylene	6.5	0
3920300000	Of polymers of styrene	6.5	10
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	0
3920490000	Other	6.5	0
3920510000	Of poly(methyl methacrylate)	6.5	0
3920590000	Other	6.5	0
3920610000	Of polycarbonates	6.5	0
3920620000	Of poly(ethylene terephthalate)	6.5	0
3920630000	Of unsaturated polyesters	6.5	0
3920690000	Of other polyesters	6.5	0
3920710000	Of regenerated cellulose	6.5	0
3920730000	Of cellulose acetate	6.5	0
3920791000	Of vulcanised fibre	6.5	0
3920799000	Other	6.5	0
3920910000	Of poly(vinyl butyral)	6.5	0
3920920000	Of polyamides	6.5	0
3920930000	Of amino-resins	6.5	0
3920940000	Of phenolic resins	6.5	0
3920991000	For aircrafts	6.5	0
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	0
3920999090	Other	6.5	0
3921110000	Of polymers of styrene	6.5	0

3921120000	Of polymers of vinyl chloride	6.5	0
3921130000	Of polyurethanes	6.5	0
3921140000	Of regenerated cellulose	6.5	0
3921191010	Separator, for manufacturing secondary battery	4	0
3921191090	Other	6.5	10
3921192010	Separator, for manufacturing secondary battery	4	0
3921192090	Other	6.5	0
3921193010	Of polymethyl methacrylate	6.5	0
3921193090	Other	6.5	0
3921194010	Of polycarbonates	6.5	0
3921194020	Of polyethylene terephthalate	6.5	0
3921194030	Of unsaturated polyesters	6.5	0
3921194090	Other	6.5	0
3921195010	Of vulcanised fibre	6.5	0
3921195020	Of cellulose acetate	6.5	0
3921195090	Other	6.5	0
3921199010	Of polyvinyl butyral	6.5	0
3921199020	Of polyamides	6.5	0
3921199030	Of amino-resins	6.5	0
3921199040	Of phenolic resins	6.5	0
3921199090	Other	6.5	15
3921901000	Of polymers of ethylene	6.5	0
3921902000	Of polymers of propylene	6.5	0
3921903000	Of polymers of styrene	6.5	0
3921904010	Rigid	6.5	0
3921904020	Flexible	6.5	15
3921905010	Of polymethyl methacrylate	6.5	0
3921905090	Other	6.5	0
3921906010	Of polycarbonates	6.5	0
3921906020	Of polyethylene terephthalate	6.5	0
3921906030	Of unsaturated polyesters	6.5	0
3921906090	Other	6.5	0
3921907010	Of regenerated cellulose	6.5	0
3921907020	Of vulcanised fibre	6.5	0
3921907030	Of cellulose acetate	6.5	0
3921907090	Other	6.5	0
3921909010	Of polyvinyl butyral	6.5	0
3921909020	Of polyamides	6.5	0
3921909030	Of amino-resins	6.5	0
3921909040	Of phenolic resins	6.5	0
3921909050	Of polyurethanes	6.5	0
3921909090	Other	6.5	15
3922101000	Baths and shower baths	6.5	0

3922102000	Wash-basins	6.5	0
3922103000	Sinks	6.5	0
3922200000	Lavatory seats and covers	6.5	0
3922901000	Bidets	6.5	0
3922909000	Other	6.5	0
3923100000	Boxes, cases, crates and similar articles	6.5	10
3923210000	Of polymers of ethylene	6.5	10
3923290000	Of other plastics	6.5	15
3923300000	Carboys, bottles, flasks and similar articles	6.5	0
3923400000	Spools, cops, bobbins and similar supports	6.5	10
3923500000	Stoppers, lids, caps and other closures	6.5	0
3923900000	Other	6.5	10
3924100000	Tableware and kitchenware	6.5	10
3924901000	Soap dishes and boxes	6.5	0
3924902000	Table cloths and other similar articles	6.5	0
3924909000	Other	6.5	15
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	6.5	0
3925200000	Doors, windows and their frames and thresholds for doors	6.5	0
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	0
3925900000	Other	6.5	E
3926101000	Pencil cases and erasers	6.5	0
3926102000	Binders	6.5	0
3926109000	Other	6.5	0
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	0
3926300000	Fittings for furniture, coachwork or the like	6.5	0
3926400000	Statuettes and other ornamental articles	6.5	0
3926901000	Parts for use in machinery and mechanical appliances	6.5	10
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	0
3926903000	Labels and tags	6.5	0
3926904000	Adhesive tapes with case	6.5	0
3926905000	Frames for painting, photographs, mirrors and the like	6.5	0
3926906000	Albums	6.5	0
3926909000	Other	6.5	0
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	0
4001210000	Smoked sheets	0	0
4001220000	Technically specified natural rubber (TSNR)	0	0
4001290000	Other	0	0
4001301000	Chicle gum	2	0
4001309000	Other	2	0

4002110000	Latex	8	20
4002190000	Other	8	E
4002201000	Latex	8	E
4002209000	Other	8	E
4002311000	Latex	5	0
4002319000	Other	5	E
4002391000	Latex	5	0
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	0
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	E
4002410000	Latex	8	0
4002490000	Other	8	0
4002510000	Latex	8	20
4002590000	Other	8	20
4002601000	Latex	8	0
4002609000	Other	8	0
4002701000	Latex	8	0
4002709000	Other	8	E
4002801000	Latex	8	0
4002809000	Other	8	0
4002910000	Latex	8	0
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	0
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	0
4002993000	Thioplasts (TM)	8	0
4002999000	Other	8	E
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	15
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	3	10
4005101000	Plates, sheets and strip	8	0
4005109000	Other	8	0
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	0
4005910000	Plates, sheets and strip	8	0
4005991000	Compounded rubber latex	8	0
4005999000	Other	8	0
4006100000	"Camel-back" strips for retreading rubber tyres	8	0
4006901000	Rubber rods	8	0
4006902000	Rubber tubes	8	0
4006903000	Rubber profile shapes	8	0
4006904000	Rubber discs, rings and washers	8	0
4006905000	Rubber thread	8	0
4006909000	Other	8	0
4007001000	Rubber thread	5	0
4007002000	Rubber cord	8	0

4008111000	Combined with textile fabrics for reinforcing purposes	8	0
4008119000	Other	8	0
4008191000	Combined with textile fabrics for reinforcing purposes	8	0
4008199000	Other	8	0
4008211000	Combined with textile fabrics for reinforcing purposes	8	0
4008219000	Other	8	0
4008291000	Combined with textile fabrics for reinforcing purposes	8	0
4008299000	Other	8	0
4009110000	Without fittings	8	0
4009120000	With fittings	8	0
4009210000	Without fittings	8	0
4009220000	With fittings	8	0
4009310000	Without fittings	8	0
4009320000	With fittings	8	0
4009410000	Without fittings	8	0
4009420000	With fittings	8	0
4010110000	Reinforced only with metal	8	0
4010120000	Reinforced only with textile materials	8	0
4010191000	Reinforced only with plastics	8	0
4010199000	Other	8	0
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	0
4010320000	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	8	0
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	0
4010340000	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	8	0
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	0
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	0
4010390000	Other	8	0
4011101000	Of radial carcass	5	0
4011102000	Of biased carcass	5	0
4011109000	Other	5	0

4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	0
4011201090	Other	5	0
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	0
4011202090	Other	5	0
4011209000	Other	5	0
4011300000	Of a kind used on aircraft	5	0
4011400000	Of a kind used on motorcycles	5	0
4011500000	Of a kind used on bicycles	5	0
4011701000	Having a "herring-bone" or similar tread	5	0
4011709000	Other	5	0
4011801010	Having a rim size not exceeding 61 cm	5	0
4011801090	Other	5	0
4011809010	Having a rim size not exceeding 61 cm	5	0
4011809090	Other	5	0
4011901000	Having a "herring-bone" or similar tread	5	0
4011909000	Other	5	0
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	0
4012120000	Of a kind used on buses or lorries	8	0
4012130000	Of a kind used on aircraft	5	0
4012190000	Other	8	0
4012201000	Of a kind used on aircraft	5	0
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	0
4012209020	Of a kind used on buses or lorries	8	0
4012209090	Other	8	0
4012901010	Solid tyres	5	0
4012901020	Cushion tyres	5	0
4012901030	Tyre treads	5	0
4012901040	Tyre flaps	5	0
4012909010	Solid tyres	8	0
4012909020	Cushion tyres	8	0
4012909030	Tyre treads	8	0
4012909040	Tyre flaps	8	0
4012909090	Other	8	0
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	0
4013102000	Of a kind used on buses or lorries	8	0
4013200000	Of a kind used on bicycles	8	0
4013901000	Of a kind used on aircraft	5	0
4013909010	Of a kind used on motorcycles or motor scooters	8	0
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	0
4013909090	Other	8	0

4014100000	Sheath contraceptives	8	0
4014901000	Teats	8	5
4014909000	Other	8	0
4015110000	Surgical	8	0
4015190000	Other	8	0
4015901000	Protective clothing for divers	8	0
4015902000	Protective clothing for radiologists	8	5
4015909000	Other	8	0
4016100000	Of cellular rubber	8	0
4016910000	Floor coverings and mats	8	0
4016920000	Erasers	8	0
4016930000	Gaskets, washers and other seals	8	5
4016940000	Boat or dock fenders, whether or not inflatable	8	0
4016951000	Pneumatic mattresses	8	0
4016952000	Pillows	8	0
4016953000	Cushions	8	0
4016959000	Other	8	0
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	0
4016991090	Other	8	0
4016992000	Rubber bands	8	0
4016993000	Stoppers and rings for bottles	8	0
4016999000	Other	8	0
4017001000	Hard rubber	8	0
4017002000	Articles of hard rubber	8	0
4101201000	Hides and skins, untanned	0	0
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4101501011	Cow hide	0	0
4101501012	Steer hide	0	0
4101501013	Ox hide	0	0
4101501014	Bull hide	0	0
4101501019	Other	0	0
4101501021	Cow hide	0	0
4101501022	Steer hide	0	0
4101501023	Ox hide	0	0
4101501024	Bull hide	0	0
4101501029	Other	0	0
4101501090	Other	0	0
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4101901010	Butts and bends	0	0
4101901091	Of calf skin	0	0
4101901099	Other	0	0

4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4102100000	With wool on	0	0
4102211000	Hides and skins, untanned	0	0
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4102291000	Hides and skins, untanned	0	0
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4103201010	Of snake	0	0
4103201030	Of crocodile	0	0
4103201090	Other	0	0
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	0
4103301000	Hides and skins, untanned	0	0
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	0
4103901010	Of eels	0	0
4103901020	Of kangaroo	0	0
4103901030	Of camels (including dromedaries)	0	0
4103901090	Other	0	0
4103902000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	0
4104110000	Full grains, unsplit; grain splits	3	0
4104190000	Other	3	0
4104410000	Full grains, unsplit; grain splits	3	0
4104490000	Other	3	0
4105100000	In the wet state (including wet-blue)	3	0
4105300000	In the dry state (crust)	3	20
4106210000	In the wet state (including wet-blue)	3	0
4106220000	In the dry state (crust)	3	0
4106310000	In the wet state (including wet-blue)	5	0
4106320000	In the dry state (crust)	5	0
4106400000	Of reptiles	5	0
4106910000	In the wet state (including wet-blue)	5	0
4106920000	In the dry state (crust)	5	0
4107110000	Full grains, unsplit	5	0
4107120000	Grain splits	5	0
4107190000	Other	5	0
4107910000	Full grains, unsplit	5	0
4107920000	Grain splits	5	0
4107990000	Other	5	0
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	5	15

4113100000	Of goats or kids	5	0
4113200000	Of swine	5	0
4113300000	Of reptiles	5	0
4113900000	Other	5	0
4114100000	Chamois (including combination chamois) leather	5	0
4114201000	Patent leather	5	0
4114202000	Patent laminated leather	5	0
4114203000	Metallised leather	5	0
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	0
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	0
4201001000	Of reptile leather	8	E
4201009010	Saddles and saddle cloths	8	E
4201009020	Traces	8	E
4201009030	Leads	8	E
4201009040	Muzzles	8	E
4201009090	Other	8	E
4202111010	Of snake	8	0
4202111020	Of lizard	8	0
4202111030	Of crocodile	8	0
4202111040	Of eels	8	0
4202111050	Of kangaroo	8	0
4202111090	Other	8	0
4202112000	Of composition leather	8	0
4202113000	Of patent leather	8	0
4202121010	Of polyvinylchloride	8	0
4202121020	Of polyurethane	8	0
4202121090	Other	8	0
4202122000	Of textile materials	8	0
4202191000	Of paper board	8	0
4202199000	Other	8	0
4202211010	Of snake	8	0
4202211020	Of lizard	8	0
4202211030	Of crocodile	8	0
4202211040	Of eels	8	0
4202211050	Of kangaroo	8	0
4202211090	Other	8	0
4202212000	Of composition leather	8	0
4202213000	Of patent leather	8	0
4202221010	Of polyvinylchloride	8	0
4202221020	Of polyurethane	8	0
4202221090	Other	8	0

4202222000	Of textile materials	8	0
4202291000	Of paper board	8	0
4202299000	Other	8	0
4202311010	Of snake	8	0
4202311020	Of lizard	8	0
4202311030	Of crocodile	8	0
4202311040	Of eels	8	0
4202311050	Of kangaroo	8	0
4202311090	Other	8	0
4202312000	Of composition leather	8	0
4202313000	Of patent leather	8	0
4202321010	Of polyvinylchloride	8	0
4202321020	Of polyurethane	8	0
4202321090	Other	8	0
4202322000	Of textile materials	8	0
4202391000	Of paper board	8	0
4202399000	Other	8	0
4202911010	Of snake	8	0
4202911020	Of lizard	8	0
4202911030	Of crocodile	8	0
4202911040	Of eels	8	0
4202911050	Of kangaroo	8	0
4202911090	Other	8	0
4202912000	Of composition leather	8	0
4202913000	Of patent leather	8	0
4202921010	Of polyvinylchloride	8	0
4202921020	Of polyurethane	8	0
4202921090	Other	8	0
4202922000	Of textile materials	8	0
4202991000	Of paper board	8	0
4202999000	Other	8	0
4203101010	Coats	13	0
4203101020	Jackets, blazers and jumpers	13	0
4203101050	Vests	13	0
4203101060	Pants and trousers	13	0
4203101070	Skirts	13	0
4203101080	Overalls	13	0
4203101090	Other	13	0
4203102010	Coats	13	0
4203102020	Jackets, blazers and jumpers	13	0
4203102050	Vests	13	0
4203102060	Pants and trousers	13	0
4203102070	Skirts	13	0

4203102080	Overalls	13	0
4203102090	Other	13	0
4203103010	Coats	13	0
4203103020	Jackets, blazers and jumpers	13	0
4203103050	Vests	13	0
4203103060	Pants and trousers	13	0
4203103070	Skirts	13	0
4203103080	Overalls	13	0
4203103090	Other	13	0
4203109010	Coats	13	0
4203109020	Jackets, blazers and jumpers	13	0
4203109050	Vests	13	0
4203109060	Pants and trousers	13	0
4203109070	Skirts	13	0
4203109080	Overalls	13	0
4203109090	Other	13	0
4203211000	Baseball glove	13	0
4203212000	Golf glove	13	0
4203213000	Ski glove	13	0
4203214000	Motor cycle glove	13	0
4203215000	Batting glove	13	0
4203216000	Tennis glove	13	0
4203217000	Ice hockey glove	13	0
4203219000	Other	13	0
4203291000	Working glove	13	0
4203292000	Thermal glove	13	0
4203293000	Driver's glove	13	0
4203299000	Other	13	0
4203301010	Of snake	13	0
4203301020	Of lizard	13	0
4203301030	Of crocodile	13	0
4203301040	Of eels	13	0
4203301090	Other	13	0
4203309000	Other	13	0
4203400000	Other clothing accessories	13	0
4205001110	Belts	8	0
4205001190	Other	8	0
4205001900	Other articles of leather	8	0
4205002110	Belts	8	0
4205002190	Other	8	0
4205002900	Other articles of composition leather	8	0
4206001000	Catgut	8	0
4206009000	Other	8	0

4301100000	Of mink, whole, with or without head, tail or paws	3	0
4301300000	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	3	0
4301600000	Of fox, whole, with or without head, tail or paws	3	0
4301802000	Of opossum	3	0
4301803000	Of raccoon	3	0
4301804000	Of coyote	3	0
4301805000	Of rabbit or hare	3	0
4301806000	Of musk-rat	3	0
4301809000	Other	3	0
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	0
4302110000	Of mink	5	0
4302191000	Of beaver	5	0
4302192000	Of musk-rat	5	0
4302193000	Of fox	5	0
4302195000	Of chinchila	5	0
4302196000	Of opossum	5	0
4302197000	Of raccoon	5	0
4302198000	Of coyote	5	0
4302199010	Of sheep	5	0
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	0
4302199090	Other	5	0
4302201000	Of mink	5	0
4302202000	Of rabbit or hare	5	0
4302203000	Of beaver	5	0
4302204000	Of musk-rat	5	0
4302205000	Of fox	5	0
4302207000	Of chinchila	5	0
4302209020	Of raccoon	5	0
4302209030	Of coyote	5	0
4302209090	Other	5	0
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	0
4303101100	Of mink	16	0
4303101200	Of rabbit or hare	16	0
4303101300	Of lamb	16	0
4303101400	Of beaver	16	0
4303101500	Of musk-rat	16	0
4303101600	Of fox	16	0
4303101800	Of chinchila	16	0
4303101910	Of opossum	16	0

4303101920	Of raccoon	16	0
4303101930	Of coyote	16	0
4303101990	Other	16	0
4303102100	Of mink	16	0
4303102200	Of rabbit or hare	16	0
4303102300	Of lamb	16	0
4303102400	Of beaver	16	0
4303102500	Of musk-rat	16	0
4303102600	Of fox	16	0
4303102800	Of chinchila	16	0
4303102920	Of raccoon	16	0
4303102930	Of coyote	16	0
4303102990	Other	16	0
4303900000	Other	16	0
4304001000	Artificial fur	8	0
4304002000	Articles of artificial fur	8	0
4401110000	Coniferous	2	10
4401120000	Non-coniferous	2	10
4401210000	Coniferous	2	10
4401221000	For manufacturing pulp	0	0
4401229000	Other	2	10
4401310000	Wood pellets	2	10
4401390000	Other	2	10
4401400000	Sawdust and wood waste and scrap, not agglomerated	2	10
4402101000	Agglomerated wood charcoal	2	15
4402109000	Other	2	15
4402901000	Agglomerated wood charcoal	2	15
4402909000	Other	2	10
4403110000	Coniferous	0	0
4403121000	Tropical woods	0	0
4403129000	Other	0	0
4403211000	Red pine	0	0
4403212000	Radiata pine	0	0
4403219000	Other	0	0
4403221000	Red pine	0	0
4403222000	Radiata pine	0	0
4403229000	Other	0	0
4403231000	Fir (Abies spp.)	0	0
4403232000	Spruce (Picea spp.)	0	0
4403241000	Fir (Abies spp.)	0	0
4403242000	Spruce (Picea spp.)	0	0
4403251000	Cedar	0	0
4403252000	Oregon pine	0	0

4403253000	Larch	0	0
4403254000	White wood or fir, excluding Abies spp.	0	0
4403259000	Other	0	0
4403261000	Cedar	0	0
4403262000	Oregon pine	0	0
4403263000	Larch	0	0
4403264000	White wood or fir, excluding Abies spp.	0	0
4403269000	Other	0	0
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0
4403492000	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	0	0
4403493000	Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko	0	0
4403494000	Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	0	0
4403495000	Mahogany and Balsa	0	0
4403499000	Other	0	0
4403910000	Of oak (Quercus spp.)	0	0
4403930000	Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more	0	0
4403940000	Of beech (Fagus spp.), other	0	0
4403950000	Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more	0	0
4403960000	Of birch (Betula spp.), other	0	0
4403971000	Poplar	0	0
4403972000	Aspen	0	0
4403980000	Of eucalyptus (Eucalyptus spp.)	0	0
4403991010	Rosewood	0	0
4403991020	Ebonywood	0	0
4403991040	Ash	0	0
4403991050	Walnut	0	0
4403991090	Other	0	0
4403992000	Lignum vitae	0	0
4403993030	Maple	0	0
4403993040	Elm	0	0
4403993060	Basswood	0	0
4403994000	Paulownia	0	0
4403999000	Other	0	0
4404100000	Coniferous	5	15
4404200000	Non-coniferous	5	15
4405000000	Wood wool; wood flour	5	15
4406110000	Coniferous	5	15
4406120000	Non-coniferous	5	15
4406910000	Coniferous	5	15

4406920000	Non-coniferous	5	15
4407111000	Red pine	5	15
4407112000	Radiata pine	5	15
4407119000	Other	5	15
4407121000	Fir (Abies spp.)	5	15
4407122000	Spruce (Picea spp.)	5	15
4407191000	Cedar	5	15
4407192010	Douglas-fir	5	15
4407192020	Hemlock	5	15
4407192090	Other	5	15
4407193000	White wood or fir, excluding Abies spp.	5	15
4407194000	Larch	5	15
4407195000	Retinispora	5	15
4407199000	Other	5	15
4407210000	Mahogany (Swietenia spp.)	5	15
4407220000	Virola, Imbua and Balsa	5	15
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	15
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	15
4407270000	Sapelli	5	15
4407280000	Iroko	5	15
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	15
4407292000	Teak	5	15
4407293000	Okoumé, Obeche, Sipo, Acajou, d'afrique, Makoré, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobé	5	15
4407299000	Other	5	15
4407910000	Of oak (Quercus spp.)	5	15
4407920000	Of beech (Fagus spp.)	5	15
4407930000	Of maple (Acer spp.)	5	15
4407940000	Of cherry (Prunus spp.)	5	15
4407950000	Of ash (Fraxinus spp.)	5	15
4407960000	Of birch (Betula spp.)	5	15
4407971000	Poplar	5	15
4407972000	Aspen	5	15
4407991010	Rosewood	5	15
4407991020	Ebonywood	5	15
4407991040	Walnut	5	15
4407991090	Other	5	15
4407992000	Lignum vitae	5	15
4407993040	Elm	5	15
4407993060	Basswood	5	15
4407994000	Paulownia	5	15
4407999000	Other	5	15

4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	15
4408109100	For manufacturing plywood	2	15
4408109200	Patterned veneer	3	15
4408109910	Cedar	5	15
4408109920	Oregon pine	5	15
4408109950	Larch	5	15
4408109960	Spruce	5	15
4408109990	Other	5	15
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	15
4408319011	For manufacturing plywood	2	15
4408319012	Patterned veneer	3	15
4408319019	Other	5	15
4408319021	For manufacturing plywood	2	15
4408319022	Patterned veneer	3	15
4408319029	Other	5	15
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	15
4408399011	For manufacturing plywood	2	15
4408399012	Patterned veneer	3	15
4408399019	Other	5	15
4408399021	For manufacturing plywood	2	15
4408399022	Patterned veneer	3	15
4408399029	Other	5	15
4408399031	For manufacturing plywood	2	15
4408399032	Patterned veneer	3	15
4408399039	Other	5	15
4408399041	For manufacturing plywood	2	15
4408399042	Patterned veneer	3	15
4408399049	Other	5	15
4408399051	For manufacturing plywood	2	15
4408399052	Patterned veneer	3	15
4408399059	Other	5	15
4408399091	For manufacturing plywood	2	15
4408399092	Patterned veneer	3	15
4408399099	Other	5	15
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	15
4408909150	For manufacturing plywood	2	15
4408909160	Patterned veneer	3	15
4408909191	Rosewood	5	15
4408909192	Ebonywood	5	15
4408909193	Ash	5	15
4408909194	Walnut	5	15

4408909195	Oak	5	15
4408909199	Other	5	15
4408909210	For manufacturing plywood	2	15
4408909220	Patterned veneer	3	15
4408909290	Other	5	15
4408909370	For manufacturing plywood	2	15
4408909380	Patterned veneer	3	15
4408909391	Aspen	5	15
4408909392	Poplar	5	15
4408909393	Maple	5	15
4408909394	Elm	5	15
4408909395	Birch	5	15
4408909396	Basswood	5	15
4408909410	For manufacturing plywood	2	15
4408909420	Patterned veneer	3	15
4408909490	Other	5	15
4408909910	For manufacturing plywood	2	15
4408909920	Patterned veneer	3	15
4408909990	Other	5	15
4409101000	Siding	8	15
4409102000	Flooring	8	15
4409109000	Other	8	15
4409210000	Of bamboo	8	15
4409221000	Siding	8	15
4409222000	Flooring	8	15
4409229000	Other	8	15
4409291000	Siding	8	15
4409292000	Flooring	8	15
4409299000	Other	8	15
4410111000	Unworked or not further worked than sanded	8	E
4410112000	Surface-covered with melamine-impregnated paper	8	E
4410113000	Surface-covered with decorative laminates of plastics	8	E
4410119000	Other	8	E
4410121000	Unworked or not further worked than sanded	8	E
4410129000	Other	8	E
4410191010	Unworked or not further worked than sanded	8	E
4410191090	Other	8	E
4410199020	Surface-covered with melamine-impregnated paper	8	E
4410199030	Surface-covered with decorative laminates of plastics	8	E
4410199090	Other	8	E
4410900000	Other	8	E
4411121000	Not mechanically worked and surface not covered	8	E
4411129000	Other	8	E

4411131000	Not mechanically worked and surface not covered	8	E
4411139000	Other	8	E
4411141000	Not mechanically worked and surface not covered	8	E
4411149010	Floor board	8	E
4411149090	Other	8	E
4411921000	Not mechanically worked and surface not covered	8	E
4411929010	Floor board	8	E
4411929090	Other	8	E
4411931000	Not mechanically worked and surface not covered	8	E
4411939010	Floor board	8	E
4411939090	Other	8	E
4411941000	Not mechanically worked and surface not covered	8	E
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	E
4412101020	Of a thickness not less than 6 mm	8	E
4412102000	Floor board	8	E
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412109090	Other	8	E
4412311000	Of a thickness less than 3.2 mm	8	E
4412312010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8	E
4412312090	Other	8	E
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412314011	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	8	E
4412314019	Other	10	E
4412314021	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	10	E
4412314029	Other	10	E
4412315010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	10	E
4412315090	Other	10	E
4412316010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	10	E
4412316090	Other	10	E
4412317010	With at least one outer ply of tropical wood specified in National Note 1 to this chapter	10	E
4412317090	Other	10	E
4412331000	Of a thickness less than 3.2 mm	8	E
4412332000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412333000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412334010	Of a thickness less than 8 mm but not less than 6 mm	10	E

4412334020	Of a thickness less than 10 mm but not less than 8 mm	10	E
4412335000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412336000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412337000	Of a thickness not less than 15 mm	10	E
4412341000	Of a thickness less than 3.2 mm	8	E
4412342000	Of a thickness less than 4 mm but not less than 3.2 mm	8	E
4412343000	Of a thickness less than 6 mm but not less than 4 mm	8	E
4412344010	Of a thickness less than 8 mm but not less than 6 mm	10	E
4412344020	Of a thickness less than 10 mm but not less than 8 mm	10	E
4412345000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412346000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412347000	Of a thickness not less than 15 mm	10	E
4412391000	Of a thickness less than 6 mm	8	E
4412399000	Other	10	E
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	E
4412994100	Plywood	10	E
4412994911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412994919	Other	8	E
4412994991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412994999	Other	8	E
4412995100	Plywood	10	E
4412995911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412995919	Other	8	E
4412995991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412995999	Other	8	E
4412996100	Plywood	10	E
4412996911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	E
4412996919	Other	8	E
4412996991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412996999	Other	8	E
4412999100	Plywood	10	E

4412999911	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999919	Other	8	E
4412999991	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412999999	Other	8	E
4413000000	Densified wood, in blocks, plates, strips or profile shapes	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects	8	E
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	E
4415200000	Pallets, box pallets and other load boards; pallet collars	8	E
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	8	E
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	8	E
4418100000	Windows, French-windows and their frames	8	15
4418200000	Doors and their frames and thresholds	8	15
4418400000	Shuttering for concrete constructional work	8	15
4418500000	Shingles and shakes	8	15
4418600000	Posts and beams	8	15
4418731000	Parquet panels	5	15
4418739000	Other	5	15
4418741000	Parquet panels	8	15
4418749000	Other	8	15
4418751000	Parquet panels	8	15
4418759000	Other	8	15
4418791000	Parquet panels	8	15
4418799000	Other	8	15
4418910000	Of bamboo	8	15
4418991000	Cellular wood panels	8	15
4418999000	Other	8	15
4419110000	Bread boards, chopping boards and similar boards	8	15
4419120000	Chopsticks	8	15
4419190000	Other	8	15
4419901000	Bread boards, chopping boards and similar boards	8	15
4419902000	Bowls	8	15
4419903000	Chopsticks	8	15
4419909000	Other	8	15
4420101000	Statuettes	8	15
4420109000	Other	8	15
4420901000	Wood marquetry and inlaid wood	8	15
4420902010	Cigarette caskets or case	8	15

4420902020	Jewellery casket or case	8	15
4420902030	Other articles of furniture, not falling within Chapter 94	8	15
4420902090	Other	8	15
4420909010	Cigarette, jewellery casket or case	8	15
4420909020	Other articles of furniture, not falling within Chapter 94	8	15
4420909090	Other	8	15
4421100000	Clothes hangers	8	15
4421911000	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	8	15
4421912000	Match splints; wooden pegs or pins for footwear	8	15
4421913000	Toothpicks	8	15
4421914000	Wood paving blocks	8	15
4421915000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	15
4421919000	Other	8	15
4421991000	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	8	15
4421992000	Match splints; wooden pegs or pins for footwear	8	15
4421993000	Toothpicks	8	15
4421994000	Wood paving blocks	8	15
4421995000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	15
4421999000	Other	8	15
4501100000	Natural cork, raw or simply prepared	8	15
4501900000	Other	8	15
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	8	15
4503100000	Corks and stoppers	8	15
4503900000	Other	8	15
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	15
4504900000	Other	8	15
4601211000	Mats and matting	8	0
4601212000	Screens	8	0
4601221000	Mats and matting	8	0
4601222000	Screens	8	0
4601291000	Mats and matting	8	0
4601292000	Screens	8	0
4601921000	Eunjukbaljang (of width less than 35 cm)	8	0
4601929000	Other	8	0
4601930000	Of rattan	8	0
4601941000	Eunjukbaljang (of width less than 35 cm)	8	0
4601949000	Other	8	0

4601991000	Articles in sheets plaited with plastics	8	0
4601999000	Other	8	0
4602111000	Basket	8	15
4602112000	Trays, dishes and other similar kitchen or tablewares	8	15
4602119000	Other	8	15
4602120000	Of rattan	8	15
4602191000	Articles of rush	8	0
4602199000	Other	8	0
4602900000	Other	8	0
4701001000	Unbleached	0	0
4701002000	Semi-bleached or bleached	0	0
4702000000	Chemical wood pulp, dissolving grades	0	0
4703110000	Coniferous	0	0
4703190000	Non-coniferous	0	0
4703211000	Semi-bleached	0	0
4703212000	Bleached	0	0
4703291000	Semi-bleached	0	0
4703292000	Bleached	0	0
4704110000	Coniferous	0	0
4704190000	Non-coniferous	0	0
4704210000	Coniferous	0	0
4704290000	Non-coniferous	0	0
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	0
4706100000	Cotton linters pulp	0	0
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0
4706301000	Mechanical	0	0
4706302000	Chemical	0	0
4706303000	Semi-chemical	0	0
4706911000	Unbleached	0	0
4706912000	Semi-bleached or bleached	0	0
4706921000	Unbleached	0	0
4706922000	Semi-bleached or bleached	0	0
4706931000	Unbleached	0	0
4706932000	Semi-bleached or bleached	0	0
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0
4707900000	Other, including unsorted waste and scrap	0	0
4801000000	Newsprint, in rolls or sheets	0	0

4802100000	Hand-made paper and paperboard	0	0
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	0
4802400000	Wallpaper base	0	0
4802541010	Multi-ply paper and paperboard, bleached each layer	0	0
4802541090	Other	0	0
4802549010	Multi-ply paper and paperboard, bleached each layer	0	0
4802549090	Other	0	0
4802551010	Multi-ply paper and paperboard, bleached each layer	0	0
4802551020	Copy or duplicating paper	0	0
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	0
4802551040	Fancy paper	0	0
4802551090	Other	0	0
4802559010	Multi-ply paper and paperboard, bleached each layer	0	0
4802559090	Other	0	0
4802561010	Multi-ply paper and paperboard, bleached each layer	0	0
4802561020	Copy or duplicating paper	0	0
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802561040	Fancy paper	0	0
4802561090	Other	0	0
4802569010	Multi-ply paper and paperboard, bleached each layer	0	0
4802569090	Other	0	0
4802571010	Multi-ply paper and paperboard, bleached each layer	0	0
4802571020	Copy or duplicating paper	0	0
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802571040	Fancy paper	0	0
4802571090	Other	0	0
4802579010	Multi-ply paper and paperboard, bleached each layer	0	0
4802579090	Other	0	0
4802581010	Multi-ply paper and paperboard, bleached each layer	0	0
4802581020	Fancy paper	0	0
4802581090	Other	0	0
4802582010	Multi-ply paper and paperboard, bleached each layer	0	0
4802582090	Other	0	0
4802589010	Multi-ply paper and paperboard, bleached each layer	0	0
4802589090	Other	0	0
4802611010	Multi-ply paper and paperboard, bleached each layer	0	0
4802611020	Copy or duplicating paper	0	0
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802611090	Other	0	0

4802619010	Multi-ply paper and paperboard, bleached each layer	0	0
4802619090	Other	0	0
4802621010	Multi-ply paper and paperboard, bleached each layer	0	0
4802621020	Copy or duplicating paper	0	0
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802621090	Other	0	0
4802629010	Multi-ply paper and paperboard, bleached each layer	0	0
4802629090	Other	0	0
4802691010	Multi-ply paper and paperboard, bleached each layer	0	0
4802691020	Copy or duplicating paper	0	0
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802691040	Fancy paper	0	0
4802691090	Other	0	0
4802699010	Multi-ply paper and paperboard, bleached each layer	0	0
4802699090	Other	0	0
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	0
4803002000	Cellulose wadding and webs of cellulose fibres	0	0
4803009000	Other	0	0
4804110000	Unbleached	0	0
4804190000	Other	0	0
4804210000	Unbleached	0	0
4804290000	Other	0	0
4804311000	Electric insulating paper and paper board	0	0
4804312000	Condenser paper and paperboard	0	0
4804313000	Wrapping paper and paperboard	0	0
4804319000	Other	0	0
4804391000	Electric insulating paper and paperboard	0	0
4804392000	Condenser paper and paperboard	0	0
4804393000	Wrapping paper and paperboard	0	0
4804399000	Other	0	0
4804411010	Weighing less than 200 g/m ²	0	0
4804411090	Other	0	0
4804419010	Weighing less than 200 g/m ²	0	0
4804419090	Other	0	0
4804421010	Base stock for milk cartons and other beverage containers	0	0
4804421020	Folding carton stock (including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4804421030	Base stock for trays, dishes, plates, cups and the like	0	0
4804421090	Other	0	0
4804429010	Base stock for milk cartons and other beverage containers	0	0
4804429030	Base stock for trays, dishes, plates, cups and the like	0	0

4804429090	Other	0	0
4804491000	Weighing less than 200 g/m ²	0	0
4804499000	Other	0	0
4804510000	Unbleached	0	0
4804521000	Base stock for milk cartons and other beverage containers	0	0
4804522000	Folding carton stock(including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4804523000	Base stock for trays, dishes, plates, cups and the like	0	0
4804529000	Other	0	0
4804590000	Other	0	0
4805110000	Semi-chemical fluting paper	0	0
4805120000	Straw fluting paper	0	0
4805190000	Other	0	0
4805241000	Multi-ply paper and paperboard, bleached each layer	0	0
4805249000	Other	0	0
4805251000	Multi-ply paper and paperboard, bleached each layer	0	0
4805259000	Other	0	0
4805300000	Sulphite wrapping paper	0	0
4805400000	Filter paper and paperboard	0	0
4805500000	Felt paper and paperboard	0	0
4805911000	Multi-ply paper and paperboard, bleached each layer	0	0
4805919010	Condenser paper and paperboard	0	0
4805919090	Other	0	0
4805921000	Multi-ply paper and paperboard, bleached each layer	0	0
4805929000	Other	0	0
4805931000	Multi-ply paper and paperboard, bleached each layer	0	0
4805939000	Other	0	0
4806100000	Vegetable parchment	0	0
4806200000	Greaseproof papers	0	0
4806300000	Tracing papers	0	0
4806401000	Glassine paper	0	0
4806409000	Other	0	0
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	0	0
4808100000	Corrugated paper and paperboard, whether or not perforated	0	0
4808401000	For sack	0	0
4808409000	Other	0	0
4808900000	Other	0	0
4809201000	One-ply	0	0
4809202000	Multi-ply	0	0
4809901000	Transfer paper	0	0

4809902010	Weighing not less than 65g/m ²	0	0
4809902090	Other	0	0
4809903000	Graphic art paper	0	0
4809904000	Carbon or similar copying papers	0	0
4809909000	Other	0	0
4810131000	Printing or writing paper and paperboard	0	0
4810139000	Other	0	0
4810141000	Printing or writing paper and paperboard	0	0
4810149000	Other	0	0
4810191000	Printing or writing paper and paperboard	0	0
4810199000	Other	0	0
4810220000	Light-weight coated paper	0	0
4810290000	Other	0	0
4810311000	Folding carton stock(including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4810312000	Base stock for trays, dishes, plates, cups and the like	0	0
4810319000	Other	0	0
4810321000	Folding carton stock(including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4810322000	Base stock for trays, dishes, plates, cups and the like	0	0
4810329000	Other	0	0
4810390000	Other	0	0
4810921010	Weighing not more than 250g/m ²	0	0
4810921090	Other	0	0
4810922000	Ivory duplex board with white back	0	0
4810929000	Other	0	0
4810991000	Matrix paper	0	0
4810992000	Filter paper	0	0
4810999000	Other	0	0
4811101000	Roofing paper	0	0
4811109000	Other	0	0
4811410000	Self-adhesive	0	0
4811490000	Other	0	0
4811511000	Weighing more than 150 g/m ² but not more than 265 g/m ²	0	0
4811519011	Floor coverings on a base of paper or of paperboard	0	0
4811519019	Other	0	0
4811519090	Other	0	0
4811590000	Other	0	0
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	0
4811901010	Ruled, lined or squared	0	0
4811901090	Other	0	0
4811902010	Cellulose wadding	0	0
4811902090	Other	0	0

4812000000	Filter blocks, slabs and plates, of paper pulp	0	0
4813100000	In the form of booklets or tubes	0	0
4813200000	In rolls of a width not exceeding 5 cm	0	0
4813900000	Other	0	0
4814201000	Wall paper	0	0
4814202000	Lincrusta	0	0
4814209000	Other	0	0
4814901010	Of kohemp fiber	0	0
4814901090	Other	0	0
4814909000	Other	0	0
4816201000	One ply	0	0
4816202000	Multi-ply	0	0
4816901000	Transfer paper	0	0
4816902010	Weighing not less than 65g/m ²	0	0
4816902090	Other	0	0
4816903000	Graphic art paper	0	0
4816904000	Carbon or similar copying papers	0	0
4816905000	Duplicator stencils	0	0
4816909000	Other	0	0
4817100000	Envelopes	0	0
4817200000	Letter cards, plain postcards and correspondence cards	0	0
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	0
4818100000	Toilet paper	0	0
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	0
4818300000	Tablecloths and serviettes	0	0
4818500000	Articles of apparel and clothing accessories	0	0
4818900000	Other	0	0
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	0
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	0
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	0
4819400000	Other sacks and bags, including cones	0	0
4819501000	Suitable for packing liquid	0	0
4819509000	Other	0	0
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	0
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	0
4820200000	Exercise books	0	0
4820300000	Binders (other than book covers), folders and file covers	0	0

4820400000	Manifold business forms and interleaved carbon sets	0	0
4820500000	Albums for samples or for collections	0	0
4820900000	Other	0	0
4821100000	Printed	0	0
4821900000	Other	0	0
4822100000	Of a kind used for winding textile yarn	0	0
4822900000	Other	0	0
4823200000	Filter paper and paperboard	0	0
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	0
4823610000	Of bamboo	0	0
4823690000	Other	0	0
4823700000	Moulded or pressed articles of paper pulp	0	0
4823901010	Cards punched	0	0
4823901090	Other	0	0
4823902000	Electric insulating paper	0	0
4823903011	Floor coverings on a base of paper or of paperboard	0	0
4823903019	Other	0	0
4823903021	Floor coverings on a base of paper or of paperboard	0	0
4823903029	Other	0	0
4823903090	Other	0	0
4823905000	Perforated paper for jacquard weaving machines	0	0
4823909011	Floor coverings on a base of paper or of paperboard	0	0
4823909019	Other	0	0
4823909090	Other	0	0
4901101000	Printed in Korean	0	0
4901109000	Other	0	0
4901911000	Printed in Korean	0	0
4901919000	Other	0	0
4901991000	Printed in Korean	0	0
4901999000	Other	0	0
4902101010	Newspapers	0	0
4902101090	Other	0	0
4902109000	Other	0	0
4902901010	Journals	0	0
4902901090	Other	0	0
4902909010	Journals	0	0
4902909090	Other	0	0
4903000000	Children's picture, drawing or colouring books	0	0
4904000000	Music, printed or in manuscript, whether or not bound or illustrated	0	0
4905100000	Globes	0	0
4905911000	Maps and hydrographic chart	0	0
4905919000	Other	0	0

4905990000	Other	0	0
4906001000	Plans	0	0
4906002000	Drawings	0	0
4906009000	Other	0	0
4907001000	Unused postage stamp	0	0
4907002000	Air way bill	0	0
4907009000	Other	0	0
4908100000	Transfers (decalcomanias), vitrifiable	0	0
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	0
4908909000	Other	0	0
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0	0
4910001000	Of paper or paperboard	0	0
4910009000	Other	0	0
4911100000	Trade advertising material, commercial catalogues and the like	0	0
4911911000	Printed plans and drawings	0	0
4911919000	Other	0	0
4911990000	Other	0	0
5001000000	Silk-worm cocoons suitable for reeling	51% or 5,276won/kg whichever is the greater	0
5002001010	Not more than 20 decitex	3	0
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater)	0
5002002000	Doupion silk	3	0
5002009000	Other	8	0
5003001000	Not carded or combed	2	0
5003009000	Other	2	0
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	3	0
5005001000	Hand made yarn	3	0
5005002000	Yarn spun from silk waste	3	0

5005003000	Yarn spun from noil silk	3	0
5006001000	Silk yarn	8	0
5006002000	Hand made yarn	8	0
5006003000	Yarn spun from silk waste	8	0
5006004000	Yarn spun from noil silk	8	0
5006005000	Silk worm gut	8	0
5007100000	Fabrics of noil silk	13	0
5007201000	Silk fabrics, grey	13	0
5007202010	Shibori	13	0
5007202020	Satin	13	0
5007202030	Crepe de chine	13	0
5007202090	Other	13	0
5007209000	Other	13	0
5007901000	Silk fabrics, grey	13	0
5007902000	Silk woven fabrics, mixed with acetate yarn	13	0
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	0
5007904000	Silk woven fabrics, mixed with wool	13	0
5007909000	Other	13	0
5101110000	Shorn wool	0	0
5101190000	Other	0	0
5101210000	Shorn wool	0	0
5101290000	Other	0	0
5101300000	Carbonised	0	0
5102110000	Of Kashmir (cashmere) goats	0	0
5102190000	Other	0	0
5102200000	Coarse animal hair	0	0
5103100000	Noils of wool or of fine animal hair	0	0
5103200000	Other waste of wool or of fine animal hair	0	0
5103300000	Waste of coarse animal hair	0	0
5104000000	Garnetted stock of wool or of fine or coarse animal hair	0	0
5105100000	Carded wool	0	0
5105210000	Combed wool in fragments	0	0
5105290000	Other	0	0
5105310000	Of Kashmir (cashmere) goats	0	0
5105390000	Other	0	0
5105400000	Coarse animal hair, carded or combed	0	0
5106101000	Of all wool	8	0
5106109000	Other	8	0
5106201000	Mixed with polyester fiber	8	0
5106202000	Mixed with polyamide fiber	8	0
5106203000	Mixed with acrylic fiber	8	0
5106204000	Mixed with other synthetic fiber	8	0
5106209000	Other	8	0

5107101000	Of all wool	8	0
5107102000	Mixed with synthetic fiber	8	0
5107109000	Mixed with other fiber	8	0
5107201000	Mixed with polyester fiber	8	0
5107202000	Mixed with polyamide fiber	8	0
5107203000	Mixed with acrylic fiber	8	0
5107204000	Mixed with other synthetic fiber	8	0
5107209000	Mixed with other fiber	8	0
5108100000	Carded	8	0
5108200000	Combed	8	0
5109101000	Yarn of wool	8	0
5109109000	Yarn of fine animal hair	8	0
5109901000	Yarn of wool	8	0
5109909000	Yarn of fine animal hair	8	0
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	8	0
5111111000	Of wool	13	0
5111112000	Of fine animal hair	13	0
5111191000	Of wool	13	0
5111192000	Of fine animal hair	13	0
5111200000	Other, mixed mainly or solely with man-made filaments	13	0
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	0
5111900000	Other	13	0
5112111000	Of wool	13	0
5112112000	Of fine animal hair	13	0
5112191000	Of wool	13	0
5112192000	Of fine animal hair	13	0
5112200000	Other, mixed mainly or solely with man-made filaments	13	0
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	0
5112900000	Other	13	0
5113000000	Woven fabrics of coarse animal hair or of horsehair	13	0
5201001000	Seed cotton	0	0
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	0
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	0
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	0
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	0
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	0
5202100000	Yarn waste (including thread waste)	0	0

5202910000	Garnetted stock	0	0
5202990000	Other	0	0
5203000000	Cotton, carded or combed	0	0
5204110000	Containing 85 % or more by weight of cotton	8	0
5204190000	Other	8	0
5204200000	Put up for retail sale	8	0
5205111000	Unbleached or not mercerized	8	0
5205119000	Other	8	0
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	0
5205121090	Other	8	0
5205129000	Other	8	0
5205131000	Unbleached or not mercerized	8	0
5205139000	Other	8	0
5205141000	Unbleached or not mercerized	8	0
5205149000	Other	8	0
5205151000	Unbleached or not mercerized	8	0
5205159000	Other	8	0
5205211000	Unbleached or not mercerized	8	0
5205219000	Other	8	0
5205221000	Unbleached or not mercerized	8	20
5205229000	Other	8	5
5205231000	Unbleached or not mercerized	8	20
5205239000	Other	8	5
5205241000	Unbleached or not mercerized	8	15
5205249000	Other	8	0
5205261000	Unbleached or not mercerized	8	0
5205269000	Other	8	0
5205271000	Unbleached or not mercerized	8	0
5205279000	Other	8	0
5205281000	Unbleached or not mercerized	8	0
5205289000	Other	8	0
5205311000	Unbleached or not mercerized	8	0
5205319000	Other	8	0
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	1	0
5205321090	Other	8	0
5205329000	Other	8	0
5205331000	Unbleached or not mercerized	8	0
5205339000	Other	8	0
5205341000	Unbleached or not mercerized	8	0

5205349000	Other	8	0
5205351000	Unbleached or not mercerized	8	0
5205359000	Other	8	0
5205411000	Unbleached or not mercerized	8	0
5205419000	Other	8	0
5205421000	Unbleached or not mercerized	8	0
5205429000	Other	8	0
5205431000	Unbleached or not mercerized	8	0
5205439000	Other	8	0
5205441000	Unbleached or not mercerized	8	0
5205449000	Other	8	0
5205461000	Unbleached or not mercerized	8	0
5205469000	Other	8	0
5205471000	Unbleached or not mercerized	8	0
5205479000	Other	8	0
5205481000	Unbleached or not mercerized	8	0
5205489000	Other	8	0
5206111000	Unbleached or not mercerized	8	0
5206119000	Other	8	0
5206121000	Unbleached or not mercerized	8	0
5206129000	Other	8	0
5206131000	Unbleached or not mercerized	8	0
5206139000	Other	8	0
5206141000	Unbleached or not mercerized	8	0
5206149000	Other	8	0
5206151000	Unbleached or not mercerized	8	0
5206159000	Other	8	0
5206211000	Unbleached or not mercerized	8	0
5206219000	Other	8	0
5206221000	Unbleached or not mercerized	8	0
5206229000	Other	8	0
5206231000	Unbleached or not mercerized	8	0
5206239000	Other	8	0
5206241000	Unbleached or not mercerized	8	0
5206249000	Other	8	0
5206251000	Unbleached or not mercerized	8	0
5206259000	Other	8	0
5206311000	Unbleached or not mercerized	8	0
5206319000	Other	8	0
5206321000	Unbleached or not mercerized	8	0
5206329000	Other	8	0
5206331000	Unbleached or not mercerized	8	0
5206339000	Other	8	0

5206341000	Unbleached or not mercerized	8	0
5206349000	Other	8	0
5206351000	Unbleached or not mercerized	8	0
5206359000	Other	8	0
5206411000	Unbleached or not mercerized	8	0
5206419000	Other	8	0
5206421000	Unbleached or not mercerized	8	0
5206429000	Other	8	0
5206431000	Unbleached or not mercerized	8	0
5206439000	Other	8	0
5206441000	Unbleached or not mercerized	8	0
5206449000	Other	8	0
5206451000	Unbleached or not mercerized	8	0
5206459000	Other	8	0
5207101000	Unbleached or not mercerized	8	0
5207109000	Other	8	0
5207901000	Unbleached or not mercerized	8	0
5207909000	Other	8	0
5208110000	Plain weave, weighing not more than 100 g/m ²	10	20
5208120000	Plain weave, weighing more than 100 g/m ²	10	0
5208130000	3-thread or 4-thread twill, including cross twill	10	0
5208190000	Other fabrics	10	0
5208210000	Plain weave, weighing not more than 100 g/m ²	10	20
5208220000	Plain weave, weighing more than 100 g/m ²	10	0
5208230000	3-thread or 4-thread twill, including cross twill	10	0
5208290000	Other fabrics	10	0
5208310000	Plain weave, weighing not more than 100 g/m ²	10	5
5208320000	Plain weave, weighing more than 100 g/m ²	10	0
5208330000	3-thread or 4-thread twill, including cross twill	10	0
5208390000	Other fabrics	10	0
5208410000	Plain weave, weighing not more than 100 g/m ²	10	0
5208420000	Plain weave, weighing more than 100 g/m ²	10	0
5208430000	3-thread or 4-thread twill, including cross twill	10	0
5208490000	Other fabrics	10	0
5208510000	Plain weave, weighing not more than 100 g/m ²	10	0
5208520000	Plain weave, weighing more than 100 g/m ²	10	0
5208591000	3-thread or 4-thread twill, including cross twill	10	0
5208599000	Other	10	0
5209110000	Plain weave	10	0
5209120000	3-thread or 4-thread twill, including cross twill	10	0
5209190000	Other fabrics	10	0
5209210000	Plain weave	10	0
5209220000	3-thread or 4-thread twill, including cross twill	10	0

5209290000	Other fabrics	10	0
5209310000	Plain weave	10	0
5209320000	3-thread or 4-thread twill, including cross twill	10	0
5209390000	Other fabrics	10	5
5209410000	Plain weave	10	0
5209420000	Denim	10	5
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	0
5209490000	Other fabrics	10	0
5209510000	Plain weave	10	0
5209520000	3-thread or 4-thread twill, including cross twill	10	0
5209590000	Other fabrics	10	0
5210110000	Plain weave	10	0
5210191000	3-thread or 4-thread twill, including cross twill	10	0
5210199000	Other	10	0
5210210000	Plain weave	10	0
5210291000	3-thread or 4-thread twill, including cross twill	10	0
5210299000	Other	10	0
5210310000	Plain weave	10	0
5210320000	3-thread or 4-thread twill, including cross twill	10	0
5210390000	Other fabrics	10	0
5210410000	Plain weave	10	0
5210491000	3-thread or 4-thread twill, including cross twill	10	0
5210499000	Other	10	0
5210510000	Plain weave	10	0
5210590000	Other fabrics	10	0
5211110000	Plain weave	10	0
5211120000	3-thread or 4-thread twill, including cross twill	10	0
5211190000	Other fabrics	10	0
5211200000	Bleached	10	0
5211310000	Plain weave	10	0
5211320000	3-thread or 4-thread twill, including cross twill	10	0
5211390000	Other fabrics	10	0
5211410000	Plain weave	10	0
5211420000	Denim	10	0
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	0
5211490000	Other fabrics	10	0
5211510000	Plain weave	10	0
5211520000	3-thread or 4-thread twill, including cross twill	10	0
5211590000	Other fabrics	10	0
5212110000	Unbleached	10	0
5212120000	Bleached	10	0
5212130000	Dyed	10	0

5212140000	Of yarns of different colours	10	0
5212150000	Printed	10	0
5212210000	Unbleached	10	0
5212220000	Bleached	10	0
5212230000	Dyed	10	0
5212240000	Of yarns of different colours	10	0
5212250000	Printed	10	0
5301100000	Flax, raw or retted	2	0
5301210000	Broken or scutched	2	0
5301290000	Other	2	0
5301301000	Flax tow	2	0
5301302000	Flax waste	2	0
5302100000	True hemp, raw or retted	2	0
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun	2	0
5302902010	Tow of true hemp	2	0
5302902020	Waste of true hemp	2	0
5303101000	Jute	2	0
5303102000	Other textile bast fibres	2	0
5303901010	Jute	2	0
5303901090	Other textile bast fibres	2	0
5303909010	Tow and waste of jute	2	0
5303909090	Tow and waste of other textile bast fibres	2	0
5305001000	Of coconut (coir)	2	0
5305002000	Of abaca	2	0
5305003000	Of sisal and the genus Agave	2	0
5305009000	Other	2	0
5306101000	Of all flax	8	0
5306102000	Of mixed	8	0
5306201000	Of all flax	8	0
5306202000	Of mixed	8	0
5307101000	Of jute	8	0
5307109000	Other	8	0
5307201000	Of jute	8	0
5307209000	Other	8	0
5308100000	Coir yarn	8	0
5308200000	True hemp yarn	8	0
5308901000	Ramie yarn	8	0
5308909000	Other	8	0
5309110000	Unbleached or bleached	2	0
5309190000	Other	2	0
5309210000	Unbleached or bleached	2	0
5309290000	Other	2	0
5310101000	Jute fabrics	8	0

5310109000	Other	8	0
5310901000	Jute fabrics	8	0
5310909000	Other	8	0
5311001000	Of ramie	8	0
5311002000	Of true hemp	8	0
5311003000	Of paper yarn	8	0
5311009000	Other	8	0
5401101000	Of nylon or other polyamides	8	20
5401102000	Of polyesters	8	20
5401103000	Of acrylic polymers	8	20
5401109000	Other	8	20
5401201000	Of viscose rayon	8	0
5401209000	Other	8	0
5402110000	Of aramids	8	0
5402191011	For tire cord	8	0
5402191012	For fishing net	8	0
5402191019	For other	8	0
5402191021	For tire cord	8	0
5402191022	For fishing net	8	0
5402191029	For other	8	0
5402191090	Other	8	0
5402199000	Other	8	0
5402200000	High tenacity yarn of polyesters, whether or not textured	8	0
5402311010	Of nylon 6	8	0
5402311020	Of nylon 66	8	0
5402311090	Other	8	0
5402319000	Other	8	0
5402321010	Of nylon 6	8	0
5402321020	Of nylon 66	8	0
5402321090	Other	8	0
5402329000	Other	8	0
5402331000	Of poly trimethylene terephthalate	8	0
5402339000	Other	8	0
5402340000	Of polypropylene	8	0
5402390000	Other	8	0
5402440000	Elastomeric	8	0
5402451010	Of nylon 6	8	0
5402451020	Of nylon 66	8	0
5402451090	Other	8	0
5402459000	Other	8	0
5402461000	Of poly trimethylene terephthalate	8	0
5402469000	Other	8	0
5402471000	Of poly trimethylene terephthalate	8	0

5402479000	Other	8	0
5402480000	Other, of polypropylene	8	0
5402491000	Of acrylic polymers	8	0
5402499000	Other	8	0
5402510000	Of nylon or other polyamides	8	0
5402520000	Of polyesters	8	0
5402530000	Of polypropylene	8	0
5402591000	Of acrylic polymers	8	0
5402599000	Other	8	0
5402610000	Of nylon or other polyamides	8	0
5402620000	Of polyesters	8	0
5402630000	Of polypropylene	8	0
5402691000	Of acrylic polymers	8	0
5402692000	Of polyvinyl alcohol	8	0
5402699000	Other	8	0
5403100000	High tenacity yarn of viscose rayon	1	0
5403311000	Textured yarn	1	0
5403319000	Other	1	0
5403321000	Textured yarn	1	0
5403329000	Other	1	0
5403331000	Textured yarn	8	0
5403339000	Other	8	0
5403391000	Textured yarn	8	0
5403399000	Other	8	0
5403411000	Textured yarn	1	0
5403419000	Other	1	0
5403421000	Textured yarn	8	0
5403429000	Other	8	0
5403491000	Textured yarn	8	0
5403499000	Other	8	0
5404110000	Elastomeric	8	0
5404120000	Other, of polypropylene	8	0
5404191000	Of nylon or other polyamides	8	20
5404192000	Of polyurethane	8	20
5404193000	Of polyvinyl alcohol	8	20
5404199000	Other	8	20
5404901000	Of strip	8	5
5404909000	Other	8	5
5405001000	Monofilament	8	0
5405009000	Other	8	0
5406001000	Synthetic filament yarn	8	0
5406002000	Artificial filament yarn	8	0
5407101000	Of nylon or other polyamides	8	0

5407102000	Of polyesters	8	0
5407200000	Woven fabrics obtained from strip or the like	8	15
5407300000	Fabrics specified in note 9 to section XI	8	0
5407410000	Unbleached or bleached	8	0
5407420000	Dyed	8	0
5407430000	Of yarns of different colours	8	0
5407440000	Printed	8	0
5407510000	Unbleached or bleached	8	0
5407520000	Dyed	8	0
5407530000	Of yarns of different colours	8	0
5407540000	Printed	8	0
5407611000	Unbleached or bleached	8	0
5407612000	Dyed	8	0
5407613000	Of yarns of different colours	8	0
5407614000	Printed	8	0
5407691000	Unbleached or bleached	8	0
5407692000	Dyed	8	0
5407693000	Of yarns of different colours	8	0
5407694000	Printed	8	0
5407711000	Of acrylic polymers	8	0
5407719000	Other	8	0
5407721000	Of acrylic polymers	8	0
5407729000	Other	8	0
5407731000	Of acrylic polymers	8	0
5407739000	Other	8	0
5407741000	Of acrylic polymers	8	0
5407749000	Other	8	0
5407811000	Of nylon or other polyamides	8	0
5407812000	Of polyesters	8	0
5407813000	Of acrylic polymers	8	0
5407819000	Other	8	0
5407821000	Of nylon or other polyamides	8	0
5407822000	Of polyesters	8	0
5407823000	Of acrylic polymers	8	0
5407829000	Other	8	0
5407831000	Of nylon or other polyamides	8	0
5407832000	Of polyesters	8	0
5407833000	Of acrylic polymers	8	0
5407839000	Other	8	0
5407841000	Of nylon or other polyamides	8	0
5407842000	Of polyesters	8	0
5407843000	Of acrylic polymers	8	0
5407849000	Other	8	0

5407911000	Of nylon or other polyamides	8	0
5407912000	Of polyesters	8	0
5407913000	Of acrylic polymers	8	0
5407919000	Other	8	0
5407921000	Of nylon or other polyamides	8	0
5407922000	Of polyesters	8	0
5407923000	Of acrylic polymers	8	0
5407929000	Other	8	0
5407931000	Of nylon or other polyamides	8	0
5407932000	Of polyesters	8	0
5407933000	Of acrylic polymers	8	0
5407939000	Other	8	0
5407941000	Of nylon or other polyamides	8	0
5407942000	Of polyesters	8	0
5407943000	Of acrylic polymers	8	0
5407949000	Other	8	E
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	0
5408210000	Unbleached or bleached	8	0
5408220000	Dyed	8	0
5408230000	Of yarns of different colours	8	0
5408240000	Printed	8	0
5408310000	Unbleached or bleached	8	0
5408320000	Dyed	8	0
5408330000	Of yarns of different colours	8	0
5408340000	Printed	8	0
5501100000	Of nylon or other polyamides	8	0
5501200000	Of polyesters	8	0
5501301000	Acrylic	8	0
5501302000	Modacrylic	8	0
5501400000	Of polypropylene	8	0
5501900000	Other	8	0
5502101000	Less than 44,000 decitex	7.5	0
5502102000	Not less than 44,000 decitex	7.5	0
5502901000	Of viscose rayon	7.5	0
5502909000	Other	7.5	0
5503111000	Of special section face	8	0
5503119000	Other	8	0
5503191000	Of special section face	8	0
5503199000	Other	8	0
5503201000	Of special section face	8	0
5503209010	Of poly trimethylene terephthalate	8	0
5503209090	Other	8	0
5503301010	Of special section face	8	0

5503301090	Other	8	0
5503302010	Of special section face	8	0
5503302090	Other	8	0
5503400000	Of polypropylene	8	20
5503900000	Other	8	0
5504101000	Of special section face	1	0
5504102000	Of polynosic section face	1	0
5504109000	Other	1	0
5504902000	Of lyocell	2	0
5504909000	Other	8	0
5505100000	Of synthetic fibres	2	0
5505200000	Of artificial fibres	2	0
5506101000	Of special section face	8	0
5506109000	Other	8	0
5506201000	Of special section face	8	0
5506209000	Other	8	0
5506301010	Of special section face	8	0
5506301090	Other	8	0
5506302000	Modacrylic	8	0
5506400000	Of polypropylene	8	0
5506900000	Other	8	0
5507001020	Of polynosic section face	8	0
5507001090	Other	8	0
5507002000	Of cellulose acetate	8	0
5507009000	Other	8	0
5508101000	Of nylon or other polyamides	8	20
5508102000	Of polyesters	8	20
5508103000	Acrylic or modacrylic	8	0
5508109000	Other	8	0
5508201000	Of viscose rayon	8	0
5508209000	Other	8	0
5509111000	High tenacity yarn	8	0
5509119000	Other	8	0
5509121000	High tenacity yarn	8	0
5509129000	Other	8	0
5509211000	High tenacity yarn	8	0
5509219000	Other	8	0
5509221000	High tenacity yarn	8	0
5509229000	Other	8	0
5509311000	Acrylic	8	0
5509312000	Modacrylic	8	0
5509321000	Acrylic	8	0
5509322000	Modacrylic	8	0

5509410000	Single yarn	8	0
5509420000	Multiple (folded) or cabled yarn	8	0
5509510000	Mixed mainly or solely with artificial staple fibres	8	0
5509520000	Mixed mainly or solely with wool or fine animal hair	8	0
5509530000	Mixed mainly or solely with cotton	8	0
5509590000	Other	8	0
5509611000	Acrylic	8	0
5509612000	Modacrylic	8	0
5509621000	Acrylic	8	0
5509622000	Modacrylic	8	0
5509691010	Acrylic	8	0
5509691020	Modacrylic	8	0
5509692010	Acrylic	8	0
5509692020	Modacrylic	8	0
5509911000	Of nylon or other polyamides	8	0
5509919000	Other	8	0
5509921000	Of nylon or other polyamides	8	0
5509929000	Other	8	0
5509990000	Other	8	0
5510111000	Of viscose rayon	8	0
5510112000	Of cellulose acetate	8	0
5510119000	Other	8	0
5510121000	Of viscose rayon	8	0
5510129000	Other	8	0
5510201000	Of viscose rayon	8	0
5510209000	Other	8	0
5510301000	Of viscose rayon	8	0
5510302000	Of cellulose acetate	8	0
5510309000	Other	8	0
5510901000	Of viscose rayon	8	0
5510902000	Of cellulose acetate	8	0
5510909000	Other	8	0
5511101000	Of nylon or other polyamides	8	0
5511102000	Of polyesters	8	0
5511103000	Acrylic or modacrylic	8	0
5511109000	Other	8	0
5511201000	Of nylon or other polyamides	8	0
5511202000	Of polyesters	8	0
5511203000	Acrylic or modacrylic	8	0
5511209000	Other	8	0
5511301000	Of viscose rayon	8	0
5511309000	Other	8	0
5512110000	Unbleached or bleached	10	0

5512191000	Dyed	10	0
5512192000	Of yarns of different colours	10	0
5512193000	Printed	10	0
5512211000	Acrylic	10	0
5512212000	Modacrylic	10	0
5512290000	Other	10	0
5512911000	Of nylon or other polyamides	10	0
5512919000	Other	10	0
5512991000	Of nylon or other polyamides	10	0
5512999000	Other	10	0
5513110000	Of polyester staple fibres, plain weave	10	0
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0
5513130000	Other woven fabrics of polyester staple fibres	10	0
5513191000	Of nylon or other polyamides	10	0
5513192010	Acrylic	10	0
5513192020	Modacrylic	10	0
5513199000	Other	10	0
5513210000	Of polyester staple fibres, plain weave	10	0
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0
5513239000	Other	10	0
5513291000	Of nylon or other polyamides	10	0
5513292010	Acrylic	10	0
5513292020	Modacrylic	10	0
5513299000	Other	10	0
5513310000	Of polyester staple fibres, plain weave	10	0
5513391000	Of nylon or other polyamides	10	0
5513392010	Acrylic	10	0
5513392020	Modacrylic	10	0
5513399000	Other	10	0
5513410000	Of polyester staple fibres, plain weave	10	0
5513491000	Of nylon or other polyamides	10	0
5513492010	Acrylic	10	0
5513492020	Modacrylic	10	0
5513499000	Other	10	0
5514110000	Of polyester staple fibres, plain weave	10	0
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0
5514191000	Of nylon or other polyamides	10	0
5514192010	Acrylic	10	0
5514192020	Modacrylic	10	0
5514193000	Other woven fabrics of polyester staple fibres	10	0
5514199000	Other	10	0
5514210000	Of polyester staple fibres, plain weave	10	0

5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0
5514230000	Other woven fabrics of polyester staple fibres	10	0
5514291000	Of nylon or other polyamides	10	0
5514292010	Acrylic	10	0
5514292020	Modacrylic	10	0
5514299000	Other	10	0
5514300000	Of yarns of different colours	10	0
5514410000	Of polyester staple fibres, plain weave	10	0
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0
5514430000	Other woven fabrics of polyester staple fibres	10	0
5514491000	Of nylon or other polyamides	10	0
5514492010	Acrylic	10	0
5514492020	Modacrylic	10	0
5514499000	Other	10	0
5515111000	Unbleached or bleached	10	0
5515119000	Other	10	0
5515121000	Unbleached or bleached	10	0
5515129000	Other	10	0
5515131000	Unbleached or bleached	10	0
5515139000	Other	10	0
5515191000	Unbleached or bleached	10	0
5515199000	Other	10	0
5515211000	Unbleached or bleached	10	0
5515219000	Other	10	0
5515221000	Unbleached or bleached	10	0
5515229000	Other	10	0
5515291000	Unbleached or bleached	10	0
5515299000	Other	10	0
5515911000	Unbleached or bleached	10	0
5515919000	Other	10	0
5515991000	Unbleached or bleached	10	0
5515999000	Other	10	0
5516111000	Of viscose rayon	10	0
5516112000	Of cellulose acetate	10	0
5516119000	Other	10	0
5516121000	Of viscose rayon	10	0
5516122000	Of cellulose acetate	10	0
5516129000	Other	10	0
5516131000	Of viscose rayon	10	0
5516132000	Of cellulose acetate	10	0
5516139000	Other	10	0
5516141000	Of viscose rayon	10	0

5516142000	Of cellulose acetate	10	0
5516149000	Other	10	0
5516211000	Of viscose rayon	10	0
5516212000	Of cellulose acetate	10	0
5516219000	Other	10	0
5516221000	Of viscose rayon	10	0
5516222000	Of cellulose acetate	10	0
5516229000	Other	10	0
5516231000	Of viscose rayon	10	0
5516232000	Of cellulose acetate	10	0
5516239000	Other	10	0
5516241000	Of viscose rayon	10	0
5516242000	Of cellulose acetate	10	0
5516249000	Other	10	0
5516311000	Of viscose rayon	10	0
5516312000	Of cellulose acetate	10	0
5516319000	Other	10	0
5516321000	Of viscose rayon	10	0
5516322000	Of cellulose acetate	10	0
5516329000	Other	10	0
5516331000	Of viscose rayon	10	0
5516339000	Other	10	0
5516341000	Of viscose rayon	10	0
5516349000	Other	10	0
5516411000	Of viscose rayon	10	0
5516419000	Other	10	0
5516421000	Of viscose rayon	10	0
5516422000	Of cellulose acetate	10	0
5516429000	Other	10	0
5516431000	Of viscose rayon	10	0
5516432000	Of cellulose acetate	10	0
5516439000	Other	10	0
5516441000	Of viscose rayon	10	0
5516449000	Other	10	0
5516911000	Of viscose rayon	10	0
5516919000	Other	10	0
5516921000	Of viscose rayon	10	0
5516922000	Of cellulose acetate	10	0
5516929000	Other	10	0
5516931000	Of viscose rayon	10	0
5516939000	Other	10	0
5516941000	Of viscose rayon	10	0
5516949000	Other	10	0

5601210000	Of cotton	8	0
5601220000	Of man-made fibres	8	0
5601290000	Other	8	0
5601301000	Textile flock	8	0
5601309000	Other	8	0
5602101000	Needleloom felt	8	0
5602102000	Stitch-bonded fiber fabrics	8	0
5602211000	Piano felt	8	0
5602219000	Other	8	0
5602290000	Of other textile materials	8	0
5602900000	Other	8	0
5603111000	Impregnated, coated, covered or laminated	8	0
5603119000	Other	8	0
5603121000	Impregnated, coated, covered or laminated	8	0
5603129000	Other	8	0
5603131000	Impregnated, coated, covered or laminated	8	0
5603139000	Other	8	15
5603141000	Impregnated, coated, covered or laminated	8	0
5603149000	Other	8	0
5603910000	Weighing not more than 25 g/m ²	8	0
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	0
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	0
5603940000	Weighing more than 150 g/m ²	8	5
5604100000	Rubber thread and cord, textile covered	8	0
5604901000	Imitation catguts consisting of textile yarn	8	0
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	0
5604909000	Other	8	0
5605000000	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	8	0
5606001000	Gimped yarn	8	0
5606002000	Chenille yarn	8	0
5606003000	Loop wale-yarn	8	0
5606009000	Other	8	0
5607210000	Binder or baler twine	10	0
5607290000	Other	10	0
5607410000	Binder or baler twine	10	0
5607490000	Other	10	0
5607500000	Of other synthetic fibres	10	0
5607901000	Of jute or other textile bast fibres of heading 53.03	10	0
5607909000	Other	10	0

5608111000	Of synthetic fibres	10	0
5608119000	Other	10	0
5608191000	Of synthetic fibres	10	0
5608199000	Other	10	0
5608901000	Of cotton	10	0
5608909000	Other	10	0
5609001000	Of cotton	8	0
5609002000	Of vegetable fibres, except cotton	8	0
5609003000	Of man-made fibres	8	0
5609009000	Other	8	0
5701100000	Of wool or fine animal hair	10	0
5701900000	Of other textile materials	10	0
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	0
5702200000	Floor coverings of coconut fibres (coir)	10	0
5702310000	Of wool or fine animal hair	10	0
5702320000	Of man-made textile materials	10	0
5702390000	Of other textile materials	10	0
5702410000	Of wool or fine animal hair	10	0
5702420000	Of man-made textile materials	10	0
5702490000	Of other textile materials	10	0
5702500000	Other, not of pile construction, not made up	10	0
5702910000	Of wool or fine animal hair	10	0
5702920000	Of man-made textile materials	10	0
5702990000	Of other textile materials	10	0
5703100000	Of wool or fine animal hair	10	0
5703200000	Of nylon or other polyamides	10	0
5703300000	Of other man-made textile materials	10	0
5703900000	Of other textile materials	10	0
5704100000	Tiles, having a maximum surface area of 0.3 m ²	10	0
5704200000	Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	10	0
5704900000	Other	10	0
5705000000	Other carpets and other textile floor coverings, whether or not made up	10	0
5801101000	Pile fabrics	13	0
5801102000	Chenille fabrics	13	0
5801210000	Uncut weft pile fabrics	13	0
5801220000	Cut corduroy	13	0
5801230000	Other weft pile fabrics	13	0
5801260000	Chenille fabrics	13	0
5801271000	Uncut	13	0
5801272000	Cut	13	0
5801310000	Uncut weft pile fabrics	13	0
5801320000	Cut corduroy	13	0

5801330000	Other weft pile fabrics	13	0
5801360000	Chenille fabrics	13	0
5801371000	Uncut	13	0
5801372000	Cut	13	0
5801900000	Of other textile materials	13	0
5802110000	Unbleached	8	0
5802190000	Other	8	0
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	0
5802300000	Tufted textile fabrics	8	0
5803000000	Gauze, other than narrow fabrics of heading 58.06	8	0
5804101000	Of silk	13	0
5804102000	Of cotton	13	0
5804103000	Of man-made fibres	13	0
5804109000	Other	13	0
5804210000	Of man-made fibres	13	5
5804291000	Of silk	13	0
5804292000	Of cotton	13	0
5804299000	Other	13	5
5804300000	Hand-made lace	13	0
5805001000	Hand-woven tapestries	8	0
5805002000	Needle-worked tapestries	8	0
5806101000	Of wool or fine animal hair	8	0
5806102000	Of cotton	8	0
5806103000	Of man-made fibres	8	0
5806109000	Other	8	0
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	0
5806310000	Of cotton	8	0
5806320000	Of man-made fibres	8	0
5806391000	Of wool or fine animal hair	8	0
5806392000	Of vegetable fibres, except cotton	8	0
5806399000	Other	8	0
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	0
5807101000	Labels	8	0
5807109000	Other	8	0
5807901000	Labels	8	0
5807909000	Other	8	0
5808100000	Braids in the piece	8	0
5808901000	Ornamental trimmings	8	0
5808909000	Other	8	0

5809000000	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	8	0
5810100000	Embroidery without visible ground	13	0
5810910000	Of cotton	13	0
5810920000	Of man-made fibres	13	5
5810990000	Of other textile materials	13	0
5811001000	Of silk	8	0
5811002000	Of wool or fine animal hair	8	0
5811003000	Of cotton	8	0
5811004000	Of man-made fibres	8	0
5811009000	Other	8	0
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	0
5901901000	Tracing cloth	8	0
5901902000	Prepared painting canvas	8	0
5901903000	Buckram and similar stiffened textile fabrics	8	0
5902100000	Of nylon or other polyamides	8	0
5902200000	Of polyesters	8	0
5902900000	Other	8	0
5903100000	With poly (vinyl chloride)	10	5
5903200000	With polyurethane	10	5
5903900000	Other	10	0
5904100000	Linoleum	8	0
5904900000	Other	8	0
5905000000	Textile wall coverings	8	0
5906100000	Adhesive tape of a width not exceeding 20 cm	8	0
5906910000	Knitted or crocheted	8	0
5906990000	Other	8	0
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	0
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	0
5907009000	Other	8	0
5908001000	Wicks	8	0
5908009000	Other	8	0
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	8	15
5910000000	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	8	0
5911101000	Of narrow fabrics	8	0
5911109000	Other	8	0

5911200000	Bolting cloth, whether or not made up	8	0
5911310000	Weighing less than 650 g/m ²	8	0
5911320000	Weighing 650 g/m ² or more	8	0
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	0
5911900000	Other	8	0
6001101000	Of cotton	10	0
6001102000	Of man-made fibres	10	0
6001109000	Other	10	0
6001210000	Of cotton	10	0
6001220000	Of man-made fibres	10	0
6001290000	Of other textile materials	10	0
6001910000	Of cotton	10	0
6001920000	Of man-made fibres	10	15
6001990000	Of other textile materials	10	0
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	0
6002900000	Other	10	0
6003100000	Of wool or fine animal hair	10	0
6003200000	Of cotton	10	0
6003300000	Of synthetic fibres	10	0
6003400000	Of artificial fibres	10	0
6003900000	Other	10	0
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	5
6004900000	Other	10	0
6005210000	Unbleached or bleached	10	0
6005220000	Dyed	10	0
6005230000	Of yarns of different colours	10	0
6005240000	Printed	10	0
6005351000	Unbleached or bleached	10	0
6005352000	Dyed	10	0
6005353000	Of yarns of different colours	10	0
6005354000	Printed	10	0
6005360000	Other, unbleached or bleached	10	0
6005370000	Other, dyed	10	0
6005380000	Other, of yarns of different colours	10	0
6005390000	Other, printed	10	0
6005410000	Unbleached or bleached	10	0
6005420000	Dyed	10	0
6005430000	Of yarns of different colours	10	0
6005440000	Printed	10	0
6005900000	Other	10	0
6006100000	Of wool or fine animal hair	10	0
6006210000	Unbleached or bleached	10	0

6006220000	Dyed	10	0
6006230000	Of yarns of different colours	10	0
6006240000	Printed	10	0
6006310000	Unbleached or bleached	10	0
6006320000	Dyed	10	0
6006330000	Of yarns of different colours	10	0
6006340000	Printed	10	0
6006410000	Unbleached or bleached	10	0
6006420000	Dyed	10	0
6006430000	Of yarns of different colours	10	0
6006440000	Printed	10	0
6006900000	Other	10	0
6101200000	Of cotton	13	0
6101301000	Of synthetic fibres	13	0
6101302000	Of artificial fibres	13	0
6101900000	Of other textile materials	13	0
6102100000	Of wool or fine animal hair	13	0
6102200000	Of cotton	13	0
6102301000	Of synthetic fibres	13	0
6102302000	Of artificial fibres	13	0
6102900000	Of other textile materials	13	0
6103101000	Of wool or fine animal hair	13	0
6103102000	Of synthetic fibres	13	0
6103109000	Of other textile materials	13	0
6103220000	Of cotton	13	0
6103230000	Of synthetic fibres	13	0
6103290000	Of other textile materials	13	0
6103310000	Of wool or fine animal hair	13	0
6103320000	Of cotton	13	0
6103330000	Of synthetic fibres	13	0
6103390000	Of other textile materials	13	0
6103410000	Of wool or fine animal hair	13	0
6103420000	Of cotton	13	0
6103430000	Of synthetic fibres	13	0
6103490000	Of other textile materials	13	0
6104130000	Of synthetic fibres	13	0
6104191000	Of cotton	13	0
6104199000	Other	13	0
6104220000	Of cotton	13	0
6104230000	Of synthetic fibres	13	0
6104290000	Of other textile materials	13	0
6104310000	Of wool or fine animal hair	13	0
6104320000	Of cotton	13	0

6104330000	Of synthetic fibres	13	0
6104390000	Of other textile materials	13	0
6104410000	Of wool or fine animal hair	13	0
6104420000	Of cotton	13	0
6104430000	Of synthetic fibres	13	0
6104440000	Of artificial fibres	13	0
6104491000	Of silk	13	0
6104499000	Other	13	0
6104510000	Of wool or fine animal hair	13	0
6104520000	Of cotton	13	0
6104530000	Of synthetic fibres	13	0
6104590000	Of other textile materials	13	0
6104610000	Of wool or fine animal hair	13	0
6104620000	Of cotton	13	0
6104630000	Of synthetic fibres	13	0
6104690000	Of other textile materials	13	0
6105100000	Of cotton	13	0
6105201000	Of synthetic fibres	13	0
6105202000	Of artificial fibres	13	0
6105901000	Of silk	13	0
6105902000	Of wool or fine animal hair	13	0
6105909000	Other	13	0
6106100000	Of cotton	13	0
6106201000	Of synthetic fibres	13	0
6106202000	Of artificial fibres	13	0
6106901000	Of silk	13	0
6106902000	Of wool or fine animal hair	13	0
6106909000	Other	13	5
6107110000	Of cotton	13	0
6107121000	Of synthetic fibres	13	0
6107122000	Of artificial fibres	13	0
6107190000	Of other textile materials	13	0
6107210000	Of cotton	13	0
6107221000	Of synthetic fibres	13	0
6107222000	Of artificial fibres	13	0
6107290000	Of other textile materials	13	0
6107910000	Of cotton	13	0
6107991000	Of wool or fine animal hair	13	0
6107999000	Other	13	0
6108111000	Of synthetic fibres	13	0
6108112000	Of artificial fibres	13	0
6108191000	Of cotton	13	0
6108199000	Other	13	0

6108210000	Of cotton	13	0
6108221000	Of synthetic fibres	13	0
6108222000	Of artificial fibres	13	0
6108290000	Of other textile materials	13	0
6108310000	Of cotton	13	0
6108321000	Of synthetic fibres	13	0
6108322000	Of artificial fibres	13	0
6108390000	Of other textile materials	13	0
6108910000	Of cotton	13	0
6108921000	Of synthetic fibres	13	0
6108922000	Of artificial fibres	13	0
6108991000	Of wool or fine animal hair	13	0
6108999000	Other	13	0
6109101000	T-shirts	13	15
6109109000	Other	13	5
6109901010	T-shirts	13	0
6109901090	Other	13	5
6109902010	T-shirts	13	0
6109902090	Other	13	0
6109903010	T-shirts	13	0
6109903090	Other	13	0
6109909010	T-shirts	13	0
6109909090	Other	13	0
6110110000	Of wool	13	0
6110120000	Of Kashmir (cashmere) goats	13	0
6110190000	Other	13	0
6110200000	Of cotton	13	0
6110301000	Of synthetic fibres	13	0
6110302000	Of artificial fibres	13	0
6110901000	Of silk	13	0
6110909000	Other	13	0
6111201000	Garments	8	0
6111202000	Accessories	8	0
6111301000	Garments	8	0
6111302000	Accessories	8	0
6111901000	Garments	8	0
6111902000	Accessories	8	0
6112110000	Of cotton	13	0
6112120000	Of synthetic fibres	13	0
6112190000	Of other textile materials	13	0
6112201000	Of man-made fibres	13	0
6112209000	Other	13	0
6112310000	Of synthetic fibres	13	0

6112390000	Of other textile materials	13	0
6112410000	Of synthetic fibres	13	0
6112490000	Of other textile materials	13	0
6113001000	Of heading 59.03	13	0
6113002000	Of heading 59.06	13	0
6113003000	Of heading 59.07	13	0
6114200000	Of cotton	13	5
6114301000	Of synthetic fibres	13	0
6114302000	Of artificial fibres	13	0
6114901000	Of silk	13	0
6114909000	Other	13	0
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	0
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	0
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	0
6115290000	Of other textile materials	13	0
6115301000	Of man-made fibres	13	0
6115309000	Other	13	0
6115940000	Of wool or fine animal hair	13	0
6115950000	Of cotton	13	0
6115960000	Of synthetic fibres	13	0
6115990000	Of other textile materials	13	0
6116100000	Impregnated, coated or covered with plastics or rubber	8	0
6116910000	Of wool or fine animal hair	8	0
6116921000	Working gloves	8	0
6116929000	Other	8	0
6116930000	Of synthetic fibres	8	0
6116990000	Of other textile materials	8	0
6117101000	Of silk	13	0
6117102000	Of wool or fine animal hair	13	0
6117103000	Of cotton	13	0
6117104000	Of man-made fibres	13	0
6117109000	Other	13	0
6117801000	Ties, bow ties and cravats	13	0
6117809000	Other	13	0
6117900000	Parts	13	0
6201110000	Of wool or fine animal hair	13	0
6201120000	Of cotton	13	0
6201131000	Of synthetic fibres	13	0
6201132000	Of artificial fibres	13	0
6201190000	Of other textile materials	13	0
6201910000	Of wool or fine animal hair	13	0
6201920000	Of cotton	13	0

6201931000	Of synthetic fibres	13	5
6201932000	Of artificial fibres	13	0
6201990000	Of other textile materials	13	0
6202110000	Of wool or fine animal hair	13	0
6202120000	Of cotton	13	0
6202131000	Of synthetic fibres	13	0
6202132000	Of artificial fibres	13	0
6202190000	Of other textile materials	13	0
6202910000	Of wool or fine animal hair	13	0
6202920000	Of cotton	13	0
6202931000	Of synthetic fibres	13	0
6202932000	Of artificial fibres	13	0
6202990000	Of other textile materials	13	0
6203110000	Of wool or fine animal hair	13	0
6203120000	Of synthetic fibres	13	0
6203190000	Of other textile fibres	13	0
6203220000	Of cotton	13	0
6203230000	Of synthetic fibres	13	0
6203291000	Of wool or fine animal hair	13	0
6203299000	Other	13	0
6203310000	Of wool or fine animal hair	13	0
6203320000	Of cotton	13	0
6203330000	Of synthetic fibres	13	0
6203390000	Of other textile materials	13	0
6203410000	Of wool or fine animal hair	13	0
6203421000	Of denim, including blue jeans	13	15
6203429000	Other	13	5
6203430000	Of synthetic fibres	13	5
6203490000	Of other textile materials	13	0
6204110000	Of wool or fine animal hair	13	0
6204120000	Of cotton	13	0
6204130000	Of synthetic fibres	13	0
6204191000	Of silk	13	0
6204199000	Other	13	0
6204210000	Of wool or fine animal hair	13	0
6204220000	Of cotton	13	0
6204230000	Of synthetic fibres	13	0
6204291000	Of silk	13	0
6204299000	Other	13	0
6204310000	Of wool or fine animal hair	13	0
6204320000	Of cotton	13	0
6204330000	Of synthetic fibres	13	0
6204391000	Of silk	13	0

6204399000	Other	13	0
6204410000	Of wool or fine animal hair	13	0
6204420000	Of cotton	13	0
6204430000	Of synthetic fibres	13	5
6204440000	Of artificial fibres	13	0
6204491000	Of silk	13	0
6204499000	Other	13	0
6204510000	Of wool or fine animal hair	13	0
6204520000	Of cotton	13	0
6204530000	Of synthetic fibres	13	0
6204591000	Of silk	13	0
6204599000	Other	13	0
6204610000	Of wool or fine animal hair	13	0
6204621000	Of denim, including blue jeans	13	15
6204629000	Other	13	0
6204630000	Of synthetic fibres	13	5
6204691000	Of silk	13	0
6204699000	Other	13	0
6205200000	Of cotton	13	15
6205301000	Of synthetic fibres	13	0
6205302000	Of artificial fibres	13	0
6205901000	Of silk	13	0
6205902000	Of wool or fine animal hair	13	0
6205909000	Other	13	0
6206100000	Of silk or silk waste	13	0
6206200000	Of wool or fine animal hair	13	0
6206300000	Of cotton	13	0
6206401000	Of synthetic fibres	13	0
6206402000	Of artificial fibres	13	0
6206900000	Of other textile materials	13	0
6207110000	Of cotton	13	0
6207191000	Of man-made fibres	13	0
6207199000	Other	13	0
6207210000	Of cotton	13	0
6207221000	Of synthetic fibres	13	0
6207222000	Of artificial fibres	13	0
6207290000	Of other textile materials	13	0
6207910000	Of cotton	13	0
6207991000	Of silk	13	0
6207992000	Of wool or fine animal hair	13	0
6207993010	Of synthetic fibres	13	0
6207993020	Of artificial fibres	13	0
6207999000	Other	13	0

6208111000	Of synthetic fibres	13	0
6208112000	Of artificial fibres	13	0
6208191000	Of silk	13	0
6208192000	Of cotton	13	0
6208199000	Other	13	0
6208210000	Of cotton	13	15
6208221000	Of synthetic fibres	13	0
6208222000	Of artificial fibres	13	0
6208290000	Of other textile materials	13	0
6208910000	Of cotton	13	0
6208921000	Of synthetic fibres	13	0
6208922000	Of artificial fibres	13	0
6208991000	Of silk	13	0
6208992000	Of wool or fine animal hair	13	0
6208999000	Other	13	0
6209201000	Garments	8	0
6209202000	Accessories	8	0
6209301000	Garments	8	0
6209302000	Accessories	8	0
6209901010	Of wool or fine animal hair	8	0
6209901090	Other	8	0
6209902000	Accessories	8	0
6210101000	Of fabrics of heading 56.02	13	0
6210102000	Of fabrics of heading 56.03	13	0
6210201000	Of fabrics of heading 59.03	13	0
6210202000	Of fabrics of heading 59.06	13	0
6210203000	Of fabrics of heading 59.07	13	0
6210301000	Of fabrics of heading 59.03	13	0
6210302000	Of fabrics of heading 59.06	13	0
6210303000	Of fabrics of heading 59.07	13	0
6210401000	Of fabrics of heading 59.03	13	0
6210402000	Of fabrics of heading 59.06	13	0
6210403000	Of fabrics of heading 59.07	13	0
6210501000	Of fabrics of heading 59.03	13	0
6210502000	Of fabrics of heading 59.06	13	0
6210503000	Of fabrics of heading 59.07	13	0
6211111000	Of man-made fibres	13	0
6211119000	Other	13	0
6211121000	Of man-made fibres	13	0
6211129000	Other	13	0
6211201000	Of man-made fibres	13	0
6211209000	Other	13	0
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	0

6211329000	Other	13	0
6211331000	Of synthetic fibres	13	0
6211332000	Of artificial fibres	13	0
6211391000	Of wool or fine animal hair	13	0
6211399000	Other	13	0
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	0
6211429000	Other	13	0
6211431000	Of synthetic fibres	13	0
6211432000	Of artificial fibres	13	0
6211491000	Of wool or fine animal hair	13	0
6211499000	Other	13	15
6212101000	Of cotton	13	0
6212102000	Of man-made fibres	13	0
6212109000	Other	13	0
6212201000	Of cotton	13	0
6212202000	Of man-made fibres	13	0
6212209000	Other	13	0
6212300000	Corselettes	13	0
6212900000	Other	13	0
6213200000	Of cotton	8	0
6213900000	Of other textile materials	8	0
6214100000	Of silk or silk waste	8	0
6214200000	Of wool or fine animal hair	8	0
6214300000	Of synthetic fibres	8	0
6214400000	Of artificial fibres	8	0
6214900000	Of other textile materials	8	0
6215100000	Of silk or silk waste	8	0
6215200000	Of man-made fibres	8	0
6215900000	Of other textile materials	8	0
6216001000	Impregnated, coated or covered with plastics or rubber	8	0
6216009000	Other	8	0
6217100000	Accessories	13	0
6217900000	Parts	13	0
6301100000	Electric blankets	10	0
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	0
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	0
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	0
6301900000	Other blankets and travelling rugs	10	0
6302101000	Of cotton	13	0
6302109000	Other	13	0
6302210000	Of cotton	13	0

6302220000	Of man-made fibres	13	0
6302290000	Of other textile materials	13	0
6302310000	Of cotton	13	0
6302320000	Of man-made fibres	13	0
6302390000	Of other textile materials	13	0
6302400000	Table linen, knitted or crocheted	13	0
6302510000	Of cotton	13	0
6302530000	Of man-made fibres	13	0
6302590000	Of other textile materials	13	0
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	0
6302910000	Of cotton	13	0
6302930000	Of man-made fibres	13	0
6302990000	Of other textile materials	13	0
6303120000	Of synthetic fibres	13	0
6303191000	Of cotton	13	0
6303199000	Other	13	0
6303910000	Of cotton	13	0
6303920000	Of synthetic fibres	13	0
6303990000	Of other textile materials	13	0
6304110000	Knitted or crocheted	13	0
6304190000	Other	13	0
6304200000	Bed nets specified in Subheading Note 1 to this Chapter	13	0
6304910000	Knitted or crocheted	13	0
6304920000	Not knitted or crocheted, of cotton	13	0
6304930000	Not knitted or crocheted, of synthetic fibres	13	0
6304990000	Not knitted or crocheted, of other textile materials	13	0
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	0
6305200000	Of cotton	8	0
6305320000	Flexible intermediate bulk containers	8	0
6305330000	Other, of polyethylene or polypropylene strip or the like	8	0
6305390000	Other	8	0
6305900000	Of other textile materials	8	0
6306120000	Of synthetic fibres	13	0
6306190000	Of other textile materials	13	0
6306220000	Of synthetic fibres	13	0
6306290000	Of other textile materials	13	0
6306300000	Sails	13	0
6306401000	Of cotton	13	0
6306409000	Of other textile materials	13	0
6306901000	Of cotton	13	0
6306902000	Of synthetic fibres	13	0
6306909000	Other	13	0

6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	0
6307200000	Life-jackets and life-belts	10	0
6307901000	Footwear lace	10	0
6307902000	Cloth wrappers	10	0
6307903000	Dress patterns	10	0
6307904010	For surgery	10	0
6307904020	For hygienic purpose	10	0
6307904030	For anti-droplet	10	0
6307904090	Other	10	0
6307909000	Other	10	0
6308000000	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	13	0
6309000000	Worn clothing and other worn articles	8	0
6310100000	Sorted	8	0
6310900000	Other	8	0
6401100000	Footwear incorporating a protective metal toe-cap	8	0
6401921000	Ski-boots	8	0
6401929010	Of rubber	8	0
6401929090	Other	8	0
6401991010	Of rubber	8	0
6401991090	Other	8	0
6401999000	Other	8	0
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	0
6402190000	Other	13	0
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	0
6402911000	Footwear, protective against cold	13	0
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6402919000	Other	13	0
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	0
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6402999000	Other	13	0
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	0
6403190000	Other	13	0
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	0
6403400000	Other footwear, incorporating a protective metal toe-cap	13	0

6403511000	Dress shoes	13	0
6403519000	Other	13	0
6403591000	Dress shoes	13	0
6403599000	Other	13	0
6403911000	Dress shoes	13	0
6403912000	Mountaineering footwear	13	0
6403913000	Lace-boots	13	0
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6403919000	Other	13	0
6403991000	Dress shoes	13	0
6403992000	Mountaineering footwear	13	0
6403993000	Lace-boots	13	0
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6403999000	Other	13	0
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6404191000	Slippers	13	0
6404199000	Other	13	0
6404201000	Slippers	13	0
6404209000	Other	13	0
6405100000	With uppers of leather or composition leather	13	0
6405200000	With uppers of textile materials	13	0
6405900000	Other	13	0
6406101000	Uppers	8	0
6406102000	Parts	8	0
6406201000	Outer soles	8	0
6406202000	Heels	8	0
6406901000	Of wood	8	0
6406909010	Removable in-soles	8	0
6406909020	Heel cushion	8	0
6406909030	Gaiters	8	0
6406909040	Leggings	8	0
6406909090	Other	8	0
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	8	0
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	8	0
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	8	0
6505001000	Hair-nets	8	0
6505009011	Of synthetic fibres	8	0

6505009019	Of other fibres	8	0
6505009021	Sports cap	8	0
6505009022	Berets	8	0
6505009029	Other	8	0
6505009090	Other	8	0
6506100000	Safety headgear	8	0
6506910000	Of rubber or of plastics	8	0
6506991000	Of leather	8	0
6506992000	Of metal	8	0
6506999000	Other	8	0
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	8	0
6601100000	Garden or similar umbrellas	13	0
6601910000	Having a telescopic shaft	13	0
6601991000	Walking-stick umbrellas	13	0
6601992000	Sun umbrellas	13	0
6601999000	Other	13	0
6602001000	Walking-sticks	8	0
6602002000	seat-sticks	8	0
6602003000	Whips, riding-crops	8	0
6602009000	Other	8	0
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	0
6603900000	Other	13	0
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	8	0
6702100000	Of plastics	8	0
6702901000	Of woven fabrics	8	0
6702902000	Of paper	8	0
6702909000	Other	8	0
6703001010	Washed, dressed, thinned	8	0
6703001090	Other	8	0
6703009000	Other	8	0
6704110000	Complete wigs	8	0
6704191000	Partial wigs	8	0
6704192000	False beards	8	0
6704193000	False eyebrows	8	0
6704194000	False eyelashes	8	0
6704199000	Other	8	0
6704201000	Complete wigs	8	0
6704202000	Partial wigs	8	0
6704203000	False beards	8	0
6704204000	False eyebrows	8	0

6704205000	False eyelashes	8	0
6704209000	Other	8	0
6704900000	Of other materials	8	0
6801000000	Setts, curbstones and flagstones, of natural stone (except slate)	8	0
6802100000	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	8	0
6802211000	Marble	8	E
6802212000	Travertine	8	0
6802213000	Alabaster	8	0
6802230000	Granite	8	20
6802291000	Other calcareous stone	8	0
6802299000	Other	8	20
6802911000	Marble	8	E
6802912000	Travertine	8	0
6802913000	Alabaster	8	0
6802920000	Other calcareous stone	8	0
6802930000	Granite	8	20
6802990000	Other stone	8	20
6803001000	Inkstone	8	20
6803009000	Other	8	20
6804100000	Millstones and grindstones for milling, grinding or pulping	8	0
6804210000	Of agglomerated synthetic or natural diamond	8	0
6804220000	Of other agglomerated abrasives or of ceramics	8	0
6804230000	Of natural stone	8	5
6804300000	Hand sharpening or polishing stones	8	0
6805100000	On a base of woven textile fabric only	8	0
6805200000	On a base of paper or paperboard only	8	0
6805300000	On a base of other materials	8	0
6806101000	Slag wool	8	0
6806102000	Rock wool	8	0
6806103000	Ceramic fibre	8	0
6806109000	Other	8	0
6806201000	Exfoliated vermiculite	8	0
6806202000	Expanded clays	8	0
6806204000	Expanded perlite	8	0
6806209000	Other	8	0
6806901000	Fire proofing material	8	0
6806909000	Other	8	0
6807100000	In rolls	8	5
6807900000	Other	8	0

6808000000	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	8	0
6809110000	Faced or reinforced with paper or paperboard only	8	E
6809190000	Other	8	5
6809900000	Other articles	8	0
6810111000	Blocks	8	0
6810112000	Bricks	8	0
6810191000	Tiles	8	5
6810192000	Flagstones	8	0
6810193000	Roofing tiles	8	0
6810199000	Other	8	0
6810910000	Prefabricated structural components for building or civil engineering	8	0
6810991000	Beams and girders	8	0
6810992000	Pile	8	0
6810993000	Electric pole	8	0
6810994000	Railway sleepers	8	0
6810995000	Pipes	8	0
6810999000	Other	8	0
6811401010	For roofs, ceilings, walls or floors	8	0
6811401090	Other	8	0
6811402010	For roofs, ceilings, walls or floors	8	0
6811402090	Other	8	0
6811403000	Tubes, pipes and tube or pipe fittings	8	0
6811409010	For roofs, ceilings, walls or floors	8	0
6811409090	Other	8	0
6811810000	Corrugated sheets	8	5
6811820000	Other sheets, panels, tiles and similar articles	8	0
6811891000	Tubes, pipes and tube or pipe fittings	8	0
6811899000	Other	8	0
6812801000	Clothing, clothing accessories, footwear and headgear	8	0
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	0
6812809000	Other	8	0
6812910000	Clothing, clothing accessories, footwear and headgear	8	0
6812920000	Paper, millboard and felt	8	0
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	0
6812990000	Other	8	0
6813201010	For automobiles	8	0
6813201090	Other	8	0
6813202000	Clutch facing	8	0
6813209010	For automobiles	8	0
6813209090	Other	8	0

6813810000	Brake linings and pads	8	0
6813891000	Clutch facing	8	0
6813899000	Other	8	0
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	0
6814900000	Other	8	0
6815101000	Non-electrical articles of graphite	8	0
6815102000	Carbon fibre	8	0
6815109000	Other	8	0
6815200000	Articles of peat	8	0
6815910000	Containing magnesite, dolomite or chromite	8	0
6815990000	Other	8	20
6901001000	Bricks	8	0
6901002000	Blocks	8	0
6901003000	Tiles	8	0
6901009010	Slabs and panels	8	0
6901009090	Other	8	0
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	0
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	0
6902901000	Based upon silicon carbide or zircon	8	0
6902909000	Other	8	0
6903101000	Retorts	8	0
6903102010	For furnaces for production of semiconductor wafers	3	0
6903102090	Other	8	0
6903103000	Reaction vessels	8	0
6903104000	Muffles	8	0
6903105000	Nozzles	8	0
6903106000	Plugs	8	0
6903107000	Tubes and pipes	8	0
6903108000	Bars and rods	8	0
6903109000	Other	8	0
6903201000	Retorts	8	0
6903202000	Crucibles	8	0
6903203000	Reaction vessels	8	0
6903204000	Muffles	8	0
6903205000	Nozzles	8	0
6903206000	Plugs	8	0
6903207000	Tubes and pipes	8	0
6903208000	Bars and rods	8	0
6903209000	Other	8	0
6903901000	Based upon silicon carbide or zircon	8	0

6903909010	Retorts	8	0
6903909020	Crucibles	8	0
6903909030	Reaction vessels	8	0
6903909040	Muffles	8	0
6903909050	Nozzles	8	0
6903909060	Plugs	8	0
6903909070	Tubes and pipes	8	0
6903909080	Bars and rods	8	0
6903909090	Other	8	5
6904100000	Building bricks	8	0
6904900000	Other	8	10
6905100000	Roofing tiles	8	10
6905901000	Chimney pots, cowls and chimney liners	8	0
6905902000	Architectural ornaments	8	0
6905909000	Other	8	0
6906001000	Pipes, conduits and guttering	8	0
6906002000	Pipe fittings	8	0
6907210000	Of a water absorption coefficient by weight not exceeding 0.5 %	8	0
6907221000	Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 3 %	8	0
6907229000	Other	8	0
6907230000	Of a water absorption coefficient by weight exceeding 10 %	8	0
6907301000	Of porcelain or china	8	0
6907309000	Other	8	0
6907401000	Of porcelain or china	8	0
6907409000	Other	8	0
6909110000	Of porcelain or china	8	0
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	0
6909190000	Other	8	0
6909900000	Other	8	0
6910101000	Wash basins	8	0
6910102000	Baths	8	0
6910103000	Water closet pans	8	0
6910104000	Urinals	8	0
6910109000	Other	8	0
6910900000	Other	8	0
6911101000	Coffee sets or tea sets	8	0
6911102000	Bowls and dishes	8	0
6911109000	Other	8	0
6911901000	Household articles	8	0
6911902000	Toilet articles	8	0
6911909000	Other	8	0

6912001010	Coffee sets or tea sets	8	0
6912001020	Bowls and dishes	8	0
6912001090	Other	8	0
6912002000	Household articles	8	0
6912003000	Toilet articles	8	0
6912009000	Other	8	0
6913101000	Statues, statuettes and busts	8	0
6913109020	Ornamental tablewares	8	0
6913109090	Other	8	0
6913901000	Statues, statuettes and busts	8	0
6913909020	Ornamental tablewares	8	0
6913909090	Other	8	0
6914101000	Flower-pots	8	0
6914109000	Other	8	0
6914901000	Flower-pots	8	0
6914909000	Other	8	0
7001001000	Mass	5	0
7001002000	Waste and scrap, cullet	3	0
7002100000	Balls	8	0
7002201000	For the manufacture of quartz wares for semiconductor	3	0
7002209000	Other	8	0
7002311000	For the manufacture of quartz wares for semiconductor	3	0
7002319000	Other	8	0
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	0
7002390000	Other	8	0
7003121000	Not more than 2 mm in thickness	8	0
7003122000	More than 2 mm but not more than 3 mm in thickness	8	0
7003123000	More than 3 mm but not more than 4 mm in thickness	8	0
7003124000	More than 4 mm but not more than 5 mm in thickness	8	0
7003125000	More than 5 mm but not more than 6 mm in thickness	8	0
7003126000	More than 6 mm but not more than 8 mm in thickness	8	0
7003127000	More than 8 mm in thickness	8	0
7003191000	Not more than 2 mm in thickness	8	0
7003192000	More than 2 mm but not more than 3 mm in thickness	8	0
7003193000	More than 3 mm but not more than 4 mm in thickness	8	0
7003194000	More than 4 mm but not more than 5 mm in thickness	8	0
7003195000	More than 5 mm but not more than 6 mm in thickness	8	0
7003196000	More than 6 mm but not more than 8 mm in thickness	8	0
7003197000	More than 8 mm in thickness	8	0
7003200000	Wired sheets	8	0
7003300000	Profiles	8	0

7004201000	Not more than 2 mm in thickness	8	0
7004202000	More than 2 mm but not more than 3 mm in thickness	8	0
7004203000	More than 3 mm but not more than 4 mm in thickness	8	0
7004204000	More than 4 mm but not more than 5 mm in thickness	8	0
7004205000	More than 5 mm but not more than 6 mm in thickness	8	0
7004206000	More than 6 mm but not more than 8 mm in thickness	8	0
7004207000	More than 8 mm in thickness	8	0
7004901000	Not more than 2 mm in thickness	8	0
7004902000	More than 2 mm but not more than 3 mm in thickness	8	0
7004903000	More than 3 mm but not more than 4 mm in thickness	8	0
7004904000	More than 4 mm but not more than 5 mm in thickness	8	0
7004905000	More than 5 mm but not more than 6 mm in thickness	8	0
7004906000	More than 6 mm but not more than 8 mm in thickness	8	0
7004907000	More than 8 mm in thickness	8	0
7005101010	Not more than 4 mm in thickness	8	5
7005101020	More than 4 mm but not more than 6 mm in thickness	8	5
7005101030	More than 6 mm but not more than 8 mm in thickness	8	5
7005101040	More than 8 mm in thickness	8	5
7005102010	Not more than 4 mm in thickness	8	5
7005102020	More than 4 mm but not more than 6 mm in thickness	8	5
7005102030	More than 6 mm but not more than 8 mm in thickness	8	5
7005102040	More than 8 mm in thickness	8	5
7005109010	Not more than 4 mm in thickness	8	5
7005109020	More than 4 mm but not more than 6 mm in thickness	8	5
7005109030	More than 6 mm but not more than 8 mm in thickness	8	5
7005109040	More than 8 mm in thickness	8	5
7005211000	Not more than 2 mm in thickness	8	5
7005212000	More than 2 mm but not more than 3 mm in thickness	8	5
7005213000	More than 3 mm but not more than 4 mm in thickness	8	5
7005214000	More than 4 mm but not more than 5 mm in thickness	8	5
7005215000	More than 5 mm but not more than 6 mm in thickness	8	5
7005216000	More than 6 mm but not more than 8 mm in thickness	8	5
7005217010	Not more than 10 mm in thickness	8	5
7005217020	More than 10 mm but not more than 12 mm in thickness	8	5
7005217030	More than 12 mm in thickness	8	5
7005291010	For PDP (plasma display panel)	4	5
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7005291030	For OLED (organic light-emitting display)	4	0
7005291040	For LCD (liquid cristal display)	8	0
7005291091	Clear and transparent glass	8	0
7005291092	Extra clear low-iron glass	8	0
7005291099	Other	8	0

7005292010	For PDP (plasma display panel)	4	5
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7005292030	For OLED (organic light-emitting display)	4	0
7005292091	Clear and transparent glass	8	0
7005292092	Extra clear low-iron glass	8	0
7005292099	Other	8	0
7005293010	Clear and transparent glass	8	5
7005293020	Extra clear low-iron glass	8	5
7005293090	Other	8	5
7005294010	Clear and transparent glass	8	5
7005294020	Extra clear low-iron glass	8	5
7005294090	Other	8	5
7005295010	Clear and transparent glass	8	5
7005295020	Extra clear low-iron glass	8	5
7005295090	Other	8	5
7005296010	Clear and transparent glass	8	5
7005296020	Extra clear low-iron glass	8	5
7005296090	Other	8	5
7005297010	Clear and transparent glass	8	5
7005297020	Extra clear low-iron glass	8	5
7005297090	Other	8	5
7005298010	Clear and transparent glass	8	5
7005298020	Extra clear low-iron glass	8	5
7005298090	Other	8	5
7005299010	Clear and transparent glass	8	5
7005299020	Extra clear low-iron glass	8	5
7005299090	Other	8	5
7005300000	Wired glass	8	0
7006001000	For PDP (plasma display panel)	4	0
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7006003000	For OLED (organic light-emitting display)	4	0
7006004000	For LCD (liquid cristal display)	8	0
7006009000	Other	8	0
7007111000	Not more than 8 mm in thickness	8	10
7007112000	More than 8 mm in thickness	8	10
7007191000	Not more than 8 mm in thickness	8	10
7007192000	More than 8 mm in thickness	8	10
7007211000	Not more than 12 mm in total thickness, including film thickness	8	10
7007212000	More than 12 mm in total thickness, including film thickness	8	10
7007291000	Not more than 12 mm in total thickness, including film thickness	8	10

7007292000	More than 12 mm in total thickness, including film thickness	8	10
7008000000	Multiple-walled insulating units of glass	8	5
7009100000	Rear-view mirrors for vehicles	8	5
7009910000	Unframed	8	5
7009920000	Framed	8	5
7010100000	Ampoules	8	0
7010200000	Stoppers, lids and other closures	8	0
7010900000	Other	8	0
7011100000	For electric lighting	8	0
7011201000	Color	8	0
7011209000	Other	8	0
7011900000	Other	8	0
7013100000	Of glass-ceramics	8	0
7013220000	Of lead crystal	8	0
7013280000	Other	8	5
7013330000	Of lead crystal	8	0
7013370000	Other	8	5
7013410000	Of lead crystal	8	0
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	0
7013490000	Other	8	5
7013910000	Of lead crystal	8	5
7013990000	Other	8	0
7014001000	Of sealed beam lamp	8	0
7014009010	Signalling glassware	8	0
7014009020	Optical elements of glass	8	0
7015100000	Glasses for corrective spectacles	8	0
7015901000	For sun glasses	8	0
7015902000	Clock or watch glasses and the like	8	0
7015909000	Other	8	0
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	0
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes	8	0
7016909010	Leaded lights	8	0
7016909020	Stained glass	8	0
7016909090	Other	8	0
7017100000	Of fused quartz or other fused silica	8	0
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	0

7017900000	Other	8	0
7018101000	Beads	8	0
7018102000	Imitation pearls	8	0
7018103000	Imitation precious and semi-precious stones	8	0
7018104000	Imitation coral	8	0
7018109000	Other	8	0
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	0
7018901000	Glass eyes other than prosthetic articles	8	0
7018909000	Other	8	0
7019110000	Chopped strands, of a length of not more than 50 mm	8	0
7019120000	Rovings	8	0
7019190000	Other	8	0
7019310000	Mats	8	0
7019320000	Thin sheets (voiles)	8	0
7019390000	Other	8	0
7019400000	Woven fabrics of rovings	8	0
7019510000	Of a width not exceeding 30 cm	8	0
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	8	0
7019590000	Other	8	0
7019901000	Glass wool	8	0
7019909000	Other	8	0
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	0
7020001013	For the manufacture of quartz wares for semiconductor	3	0
7020001019	Other	8	0
7020001090	Other	8	0
7020009000	Other	8	0
7101101000	Unworked	8	0
7101102000	Worked	8	0
7101210000	Unworked	8	0
7101220000	Worked	8	0
7102100000	unsorted	1	0
7102210000	Unworked or simply sawn, cleaved or bruted	1	0
7102290000	Other	5	0
7102310000	Unworked or simply sawn, cleaved or bruted	1	0
7102390000	Other	5	5
7103100000	Unworked or simply sawn or roughly shaped	1	0
7103911000	Industrial	5	0
7103919010	Rubies	5	0

7103919020	Sapphires	5	0
7103919030	Emeralds	5	0
7103991000	Industrial	5	0
7103999010	Opal	5	0
7103999020	Jade	5	0
7103999030	Chalcedony	5	0
7103999040	Rocky crystal	5	0
7103999090	Other	5	0
7104100000	piezo-electric quartz	5	0
7104201000	Diamonds	5	0
7104209000	Other	5	0
7104901010	Diamonds	5	0
7104901020	Artificial crystal	5	0
7104901090	Other	5	0
7104909010	Diamonds	5	0
7104909090	Other	5	0
7105101000	Natural	5	0
7105102000	Synthetic	5	0
7105901000	Of garnet	5	0
7105909000	Other	5	0
7106100000	Powder	3	0
7106911000	Containing by weight 99.99 % or more of silver	3	0
7106919000	Other	3	0
7106921000	Bars, rods and shapes	3	0
7106922000	Plates, sheets and strips	3	0
7106923000	Wire	3	0
7106929000	Other	3	0
7107001000	Bars, rods and shapes	3	0
7107002000	Plates, sheets and strips	3	0
7107003000	Wire	3	0
7107004000	Tubes, pipes and hollow bars	3	0
7107009000	Other	3	0
7108110000	Powder	3	0
7108121000	Lumps, billets and grains	3	0
7108129000	Other	3	0
7108131010	For use in manufacturing semiconductor	3	0
7108131090	Other	3	0
7108139010	Bars, rods and shapes	3	0
7108139020	Plates, sheets and strips	3	0
7108139090	Other	3	0
7108200000	Monetary	0	0
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured	3	0
7110110000	Unwrought or in powder form	3	0

7110190000	Other	3	0
7110210000	Unwrought or in powder form	3	0
7110290000	Other	3	0
7110310000	Unwrought or in powder form	3	0
7110390000	Other	3	0
7110410000	Unwrought or in powder form	3	0
7110490000	Other	3	0
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3	0
7112300000	Ash containing precious metal or precious metal compounds	2	0
7112911000	Of residues	2	0
7112919000	Other	3	0
7112921000	Of residues	2	0
7112929000	Other	3	0
7112991000	Of residues	2	0
7112992000	Of waste, paring and scrap of plastics	6.5	0
7112999000	Other	3	0
7113110000	Of silver, whether or not plated or clad with other precious metal	8	0
7113191000	Of platinum	8	0
7113192000	Of gold	8	0
7113199000	Other	8	0
7113201000	Platinum-clad	8	0
7113202000	Gold-clad	8	0
7113203000	Silver-clad	8	0
7113209000	Other	8	0
7114111000	For table	8	0
7114112000	For toilet	8	0
7114113000	For office and desk	8	0
7114114000	For use by smokers	8	0
7114119000	Other	8	0
7114191000	For table	8	0
7114193000	For office and desk	8	0
7114199000	Other	8	0
7114201000	For table	8	0
7114203000	For office and desk	8	0
7114204000	For use by smokers	8	0
7114209000	Other	8	0
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	0
7115901010	Platinum crucible	8	0
7115901090	Other	8	0
7115909010	Of gold, including metals clad with gold	8	0
7115909020	Of silver, including metals clad with silver	8	0
7115909090	Other	8	0

7116101000	Of natural pearls	8	0
7116102000	Of cultured pearls	8	0
7116201000	Industrial	8	0
7116209010	For personal adornment	8	0
7116209090	Other	8	0
7117110000	Cuff-links and studs	8	0
7117191000	Necklace	8	0
7117192000	Bracelet	8	0
7117193000	Earring	8	0
7117194000	Brooch	8	0
7117195000	Ring	8	0
7117196000	Chains for personal adornment	8	0
7117199000	Other	8	0
7117900000	Other	8	0
7118100000	Coin (other than gold coin), not being legal tender	0	0
7118901000	Gold coin	0	0
7118902000	Silver coin	0	0
7118909000	Other	0	0
7201101000	For casting	0	0
7201102000	For steel manufacture	0	0
7201109000	Other	0	0
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	0
7201500000	Alloy pig iron; spiegeleisen	2	0
7202110000	Containing by weight more than 2 % of carbon	5	0
7202190000	Other	5	0
7202210000	Containing by weight more than 55 % of silicon	2	0
7202291000	Containing by weight 2 % or more of magnesium	3	0
7202299000	Other	3	0
7202300000	Ferro-silico-manganese	5	0
7202410000	Containing by weight more than 4 % of carbon	2	0
7202490000	Other	2	0
7202500000	Ferro-silico-chromium	2	0
7202600000	Ferro-nickel	3	0
7202700000	Ferro-molybdenum	3	0
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	0
7202910000	Ferro-titanium and ferro-silico-titanium	3	0
7202920000	Ferro-vanadium	3	0
7202930000	Ferro-niobium	3	0
7202991000	Ferro-phosphorus (iron phosphide), containing by weight 15 % or more of phosphorus	3	0
7202999000	Other	3	0
7203100000	Ferrous products obtained by direct reduction of iron ore	0	0
7203900000	Other	1	0

7204100000	Waste and scrap of cast iron	0	0
7204210000	Of stainless steel	0	0
7204290000	Other	0	0
7204300000	Waste and scrap of tinned iron or steel	0	0
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	0
7204490000	Other	0	0
7204500000	Remelting scrap ingots	0	0
7205101000	Shot	5	0
7205102000	Grit	5	0
7205109000	Other	5	0
7205210000	Of alloy steel	3	0
7205290000	Other	3	0
7206100000	Ingots	0	0
7206900000	Other	0	0
7207111000	Blooms	0	0
7207112000	Billets	0	0
7207121000	Slabs	0	0
7207122000	Sheet bars	0	0
7207190000	Other	0	0
7207201000	Blooms	0	0
7207202000	Billets	0	0
7207203000	Slabs	0	0
7207209000	Other	0	0
7208101000	Of a thickness of 4.75 mm or more	0	0
7208109000	Of a thickness of less than 4.75 mm	0	0
7208251000	Of a tensile strength of 490MPa or more	0	0
7208259000	Other	0	0
7208261000	Of a tensile strength of 490MPa or more	0	0
7208269000	Other	0	0
7208271000	Of a tensile strength of 490MPa or more	0	0
7208279000	Other	0	0
7208361000	Of a tensile strength of 490MPa or more	0	0
7208369000	Other	0	0
7208371000	Of a tensile strength of 490MPa or more	0	0
7208379000	Other	0	0
7208381000	Of a tensile strength of 490MPa or more	0	0
7208389000	Other	0	0
7208391000	Of a tensile strength of 490MPa or more	0	0
7208399000	Other	0	0
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	0
7208511000	Of a tensile strength of 490MPa or more	0	0

7208519000	Other	0	0
7208521000	Of a tensile strength of 490MPa or more	0	0
7208529000	Other	0	0
7208531000	Of a tensile strength of 490MPa or more	0	0
7208539000	Other	0	0
7208541000	Of a tensile strength of 490MPa or more	0	0
7208549000	Other	0	0
7208900000	Other	0	0
7209151000	Of a tensile strength of 340MPa or more	0	0
7209159000	Other	0	0
7209161000	Of a tensile strength of 340MPa or more	0	0
7209169000	Other	0	0
7209171000	Of a tensile strength of 340MPa or more	0	0
7209179000	Other	0	0
7209181000	Of a tensile strength of 340MPa or more	0	0
7209189000	Other	0	0
7209251000	Of a tensile strength of 340MPa or more	0	0
7209259000	Other	0	0
7209261000	Of a tensile strength of 340MPa or more	0	0
7209269000	Other	0	0
7209271000	Of a tensile strength of 340MPa or more	0	0
7209279000	Other	0	0
7209281000	Of a tensile strength of 340MPa or more	0	0
7209289000	Other	0	0
7209900000	Other	0	0
7210110000	Of a thickness of 0.5 mm or more	0	0
7210120000	Of a thickness of less than 0.5 mm	0	0
7210200000	Plated or coated with lead, including terneplate	0	0
7210301000	Of a tensile strength of 340MPa or more	0	0
7210309000	Other	0	0
7210410000	Corrugated	0	0
7210491010	Of a tensile strength of 340MPa or more	0	0
7210491090	Other	0	0
7210499010	Of a tensile strength of 340MPa or more	0	0
7210499090	Other	0	0
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	0
7210610000	Plated or coated with aluminium-zinc alloys	0	0
7210690000	Other	0	0
7210701000	Of a thickness of 4.75mm or more	0	0
7210702000	Of a thickness of less than 4.75mm	0	0
7210901000	Plated or coated with nickel	0	0
7210902000	Plated or coated with copper	0	0
7210909000	Other	0	0

7211130000	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	0	0
7211141000	Of a tensile strength of 490MPa or more	0	0
7211149000	Other	0	0
7211191000	Of a tensile strength of 490MPa or more	0	0
7211199000	Other	0	0
7211231000	Of a tensile strength of 340MPa or more	0	0
7211239000	Other	0	0
7211291000	Of a tensile strength of 340MPa or more	0	0
7211299000	Other	0	0
7211901000	Of a tensile strength of 340MPa or more	0	0
7211909000	Other	0	0
7212101000	Of a thickness of 0.5 mm or more	0	0
7212102000	Of a thickness of less than 0.5 mm	0	0
7212201000	Of a tensile strength of 340MPa or more	0	0
7212209000	Other	0	0
7212301010	Of a tensile strength of 340MPa or more	0	0
7212301090	Other	0	0
7212309010	Of a tensile strength of 340MPa or more	0	0
7212309090	Other	0	0
7212401000	Of a thickness of 4.75mm or more	0	0
7212402000	Of a thickness of less than 4.75mm	0	0
7212501000	Plated or coated with nickel	0	0
7212502000	Plated or coated with copper	0	0
7212509000	Other	0	0
7212600000	Clad	0	0
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	0
7213200000	Other, of free-cutting steel	0	0
7213911010	Containing by weight 0.25 % or more of carbon	0	0
7213911090	Other	0	0
7213919000	Other	0	0
7213991010	Containing by weight 0.25 % or more of carbon	0	0
7213991090	Other	0	0
7213999000	Other	0	0
7214100000	Forged	0	0
7214201000	Concrete reinforcing bar	0	0
7214209000	Other	0	0
7214300000	Other, of free-cutting steel	0	0
7214910000	Of rectangular (other than square) cross-section	0	0
7214991000	Containing by weight less than 0.6 % of carbon	0	0
7214999000	Other	0	0
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0

7215500000	Other, not further worked than cold-formed or cold-finished	0	0
7215900000	Other	0	0
7216101000	U section	0	0
7216102000	I sections	0	0
7216103000	H section	0	0
7216210000	L sections	0	0
7216220000	T sections	0	0
7216310000	U sections	0	0
7216320000	I sections	0	0
7216333000	Less than 300 mm in height	0	0
7216334000	300 mm or more but not more than 600 mm in height	0	0
7216335000	More than 600 mm in height	0	0
7216401000	L sections	0	0
7216402000	T sections	0	0
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	0
7216610000	Obtained from flat-rolled products	0	0
7216690000	Other	0	0
7216910000	Cold-formed or cold-finished from flat-rolled products	0	0
7216990000	Other	0	0
7217100000	Not plated or coated, whether or not polished	0	0
7217200000	Plated or coated with zinc	0	0
7217301000	Plated or coated with copper	0	0
7217309000	Other	0	0
7217900000	Other	0	0
7218101000	Ingots	0	0
7218109000	Other	0	0
7218911000	Slabs	0	0
7218912000	Sheet bars	0	0
7218919000	Other	0	0
7218991000	Blooms	0	0
7218992000	Billets	0	0
7218999000	Other	0	0
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219111090	Other	0	0
7219119000	Other	0	0
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219121090	Other	0	0
7219129000	Other	0	0
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219131090	Other	0	0

7219139000	Other	0	0
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219141090	Other	0	0
7219149000	Other	0	0
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219211090	Other	0	0
7219219000	Other	0	0
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219221090	Other	0	0
7219229000	Other	0	0
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219231090	Other	0	0
7219239000	Other	0	0
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219241090	Other	0	0
7219249000	Other	0	0
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219311090	Other	0	0
7219319000	Other	0	0
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219321090	Other	0	0
7219329000	Other	0	0
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219331090	Other	0	0
7219339000	Other	0	0
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219341090	Other	0	0
7219349000	Other	0	0
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219351090	Other	0	0
7219359000	Other	0	0
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219901090	Other	0	0
7219909000	Other	0	0
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220111090	Other	0	0

7220119000	Other	0	0
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220121090	Other	0	0
7220129000	Other	0	0
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220201090	Other	0	0
7220209000	Other	0	0
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220901090	Other	0	0
7220909000	Other	0	0
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0	0
7222110000	Of circular cross-section	0	0
7222190000	Other	0	0
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	0
7222300000	Other bars and rods	0	0
7222400000	Angles, shapes and sections	0	0
7223000000	Wire of stainless steel	0	0
7224101000	Ingots	0	0
7224109000	Other	0	0
7224901000	Blooms	0	0
7224902000	Billets	0	0
7224903000	Slabs	0	0
7224904000	Sheet bars	0	0
7224909000	Other	0	0
7225110000	Grain-oriented	0	0
7225190000	Other	0	0
7225301000	Of high speed steel	0	0
7225309010	Of a tensile strength of 490MPa or more	0	0
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7225309099	Other	0	0
7225401000	Of high speed steel	0	0
7225409010	Of a tensile strength of 490MPa or more	0	0
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7225409099	Other	0	0
7225501000	Of high speed steel	0	0
7225509000	Other	0	0

7225911000	Of high speed steel	0	0
7225919010	Of a tensile strength of 340MPa or more	0	0
7225919090	Other	0	0
7225921000	Of high speed steel	0	0
7225929011	Of a tensile strength of 340MPa or more	0	0
7225929019	Other	0	0
7225929091	Of a tensile strength of 340MPa or more	0	0
7225929099	Other	0	0
7225991000	Of high speed steel	0	0
7225999000	Other	0	0
7226110000	Grain-oriented	0	0
7226190000	Other	0	0
7226200000	Of high speed steel	0	0
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7226919000	Other	0	0
7226920000	Not further worked than cold-rolled (cold- reduced)	0	0
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μ m	0	0
7226992000	Electrolytically plated or coated with zinc	0	0
7226993000	Otherwise plated or coated with zinc	0	0
7226999000	Other	0	0
7227100000	Of high speed steel	0	0
7227200000	Of silico-manganese steel	0	0
7227901000	Of heat-resisting steel	0	0
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	0
7227909020	Containing by weight 0.003% or more of boron	0	0
7227909090	Other	0	0
7228100000	Bars and rods, of high speed steel	0	0
7228200000	Bars and rods, of silico-manganese steel	0	0
7228301000	Containing by weight 0.0008% or more of boron	0	0
7228309000	Other	0	0
7228401000	Containing by weight 0.0008% or more of boron	0	0
7228409000	Other	0	0
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	0
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	0
7228609000	Other	0	0
7228701010	Containing by weight 0.0008% or more of boron	0	0
7228701090	Other	0	0
7228709000	Other	0	0
7228800000	Hollow drill bars and rods	0	0

7229200000	Of silico-manganese steel	0	0
7229901010	Of high speed steel	0	0
7229901090	Other	0	0
7229902010	Of high speed steel	0	0
7229902090	Other	0	0
7229909010	Of high speed steel	0	0
7229909090	Other	0	0
7301101000	U type	0	0
7301109000	Other	0	0
7301201000	U sections	0	0
7301202000	H sections	0	0
7301203000	I sections	0	0
7301209000	Other	0	0
7302101010	Heat treated	0	0
7302101090	Other	0	0
7302102010	Heat treated	0	0
7302102090	Other	0	0
7302103010	Heat treated	0	0
7302103090	Other	0	0
7302104010	Heat treated	0	0
7302104090	Other	0	0
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	5
7302400000	Fish-plates and sole plates	0	0
7302900000	Other	0	0
7303001010	Of ductile cast iron	8	5
7303001090	Other	8	5
7303002000	Hollow profiles	8	5
7304110000	Of stainless steel	0	0
7304190000	Other	0	0
7304220000	Drill pipe of stainless steel	0	0
7304230000	Other drill pipe	0	0
7304240000	Other, of stainless steel	0	0
7304290000	Other	0	0
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	0
7304390000	Other	0	0
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	0
7304490000	Other	0	0
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	0
7304590000	Other	0	0
7304900000	Other	0	0
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	0
7305112000	More than 1,422.4 mm in external diameter	0	0

7305120000	Other, longitudinally welded	0	0
7305190000	Other	0	0
7305200000	Casing of a kind used in drilling for oil or gas	0	0
7305311000	Submerged arc welded	0	0
7305312000	Electric resistance welded	0	0
7305319000	Other	0	0
7305390000	Other	0	0
7305900000	Other	0	0
7306110000	Welded, of stainless steel	0	0
7306190000	Other	0	0
7306211000	Casing	0	0
7306212000	Tubing	0	0
7306291000	Casing	0	0
7306292000	Tubing	0	0
7306301010	Zinc galvanized	0	0
7306301020	Plated or clad with metal other than zinc	0	0
7306301030	Coated with non-metal	0	0
7306301090	Other	0	0
7306302010	Zinc galvanized	0	0
7306302020	Plated or clad with metal other than zinc	0	0
7306302030	Coated with non-metal	0	0
7306302090	Other	0	0
7306401000	More than 114.3 mm in external diameter	0	0
7306402000	Not more than 114.3 mm in external diameter	0	0
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	0
7306611010	Galvanized zinc	0	0
7306611090	Other	0	0
7306612000	Of stainless steel	0	0
7306613000	Of other alloy steel	0	0
7306691010	Galvanized zinc	0	0
7306691090	Other	0	0
7306692000	Of stainless steel	0	0
7306693000	Of other alloy steel	0	0
7306901000	Double wall steel tube	0	0
7306909000	Other	0	0
7307110000	Of non-malleable cast iron	8	0
7307190000	Other	8	0
7307210000	Flanges	8	0
7307221000	Threaded sleeves, of stainless steel	0	0
7307229000	Other	8	0
7307230000	Butt welding fittings	8	0
7307290000	Other	8	5
7307910000	Flanges	8	0

7307921000	Threaded sleeves, of iron or steel	0	0
7307929000	Other	8	0
7307930000	Butt welding fittings	8	0
7307991000	Threaded, whether or not plated	8	5
7307999000	Other	8	5
7308100000	Bridges and bridge-sections	0	0
7308200000	Towers and lattice masts	8	5
7308300000	Doors, windows and their frames and thresholds for doors	8	5
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	0
7308901000	Lock-gates	0	0
7308909000	Other	0	0
7309000000	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	8	0
7310100000	Of a capacity of 50 ℓ or more	8	0
7310210000	Cans which are to be closed by soldering or crimping	8	0
7310290000	Other	8	0
7311001000	Not more than 30 ℓ in capacity	8	0
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	0
7311003000	More than 100 ℓ in capacity	8	0
7312101011	Fitted with fittings or made up into articles	0	0
7312101019	Other	0	0
7312101091	Fitted with fittings or made up into articles	0	0
7312101092	Steel tire cords	0	0
7312101099	Other	0	0
7312102011	Fitted with fitting or made up into articles	0	0
7312102019	Other	0	0
7312102091	Fitted with fittings or made up into articles	0	0
7312102092	Steel tire cords	0	0
7312102099	Other	0	0
7312900000	Other	0	0
7313001000	Barbed iron or steel wire	0	0
7313009000	Other	0	0
7314120000	Endless bands for machinery, of stainless steel	0	0
7314140000	Other woven cloth, of stainless steel	0	0
7314190000	Other	0	0
7314200000	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	0	0
7314310000	Plated or coated with zinc	0	0
7314390000	Other	0	0

7314410000	Plated or coated with zinc	0	0
7314420000	Coated with plastics	0	0
7314490000	Other	0	0
7314500000	Expanded metal	0	0
7315110000	Roller chain	8	0
7315120000	Other chain	8	0
7315190000	Parts	8	0
7315200000	Skid chain	8	0
7315810000	Stud-link	8	0
7315820000	Other, welded link	8	0
7315890000	Other	8	0
7315900000	Other parts	8	0
7316001000	Anchors and grapnels	8	0
7316002000	Parts	8	0
7317001011	Plated, coated or painted	0	0
7317001019	Other	0	0
7317001021	Plated, coated or painted	0	0
7317001029	Other	0	0
7317002000	Tacks	0	0
7317003000	Drawing or office working pins	0	0
7317004000	Corrugated nails	0	0
7317005000	Staples	0	0
7317009000	Other	0	0
7318110000	Coach screws	8	0
7318120000	Other wood screws	8	0
7318130000	Screw hooks and screw rings	8	0
7318140000	Self-tapping screws	8	0
7318151000	Machine screws	8	0
7318152000	Bolts	8	0
7318153000	Bolts and nuts (in set)	8	0
7318159000	Other	8	0
7318160000	Nuts	8	0
7318190000	Other	8	0
7318210000	Spring washers and other lock washers	8	0
7318220000	Other washers	8	0
7318230000	Rivets	8	0
7318240000	Cotters and cotter-pins	8	0
7318290000	Other	8	0
7319401000	Safety pins	8	0
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	0
7319409000	Other	8	0
7319901010	Sewing needles	8	0
7319901020	Darning needles	8	0

7319901090	Other	8	0
7319909000	Other	8	0
7320101000	Leaf-springs for automobiles	8	0
7320102000	Leaf-springs for railway locomotives and rolling stocks	8	0
7320109000	Other	8	0
7320201000	For automobiles	8	0
7320202000	For shock-absorbers	8	0
7320203000	For buffers on rolling stock couplings	8	0
7320204000	For upholstery	8	0
7320209000	Other	8	0
7320901000	Flat spiral springs	8	0
7320909000	Other springs	8	0
7321110000	For gas fuel or for both gas and other fuels	8	0
7321120000	For liquid fuel	8	0
7321190000	Other, including appliances for solid fuel	8	0
7321810000	For gas fuel or for both gas and other fuels	8	0
7321820000	For liquid fuel	8	0
7321890000	Other, including appliances for solid fuel	8	0
7321900000	Parts	8	0
7322111000	Radiators	8	0
7322112000	Parts	8	0
7322191000	Radiators	8	0
7322192000	Parts	8	0
7322901000	Solar collector and parts thereof	8	0
7322909010	Air heater	8	0
7322909020	Hot air distributor	8	0
7322909030	Parts	8	0
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	0
7323910000	Of cast iron, not enamelled	8	0
7323920000	Of cast iron, enamelled	8	0
7323930000	Of stainless steel	8	0
7323940000	Of iron (other than cast iron) or steel, enamelled	8	0
7323990000	Other	8	0
7324101000	Sinks	8	0
7324102000	Wash basins	8	0
7324210000	Of cast iron, whether or not enamelled	8	0
7324291000	Of stainless steel	8	0
7324299000	Other	8	0
7324901000	Toilet sets	8	0
7324908000	Other	8	5
7324909000	Parts	8	0
7325100000	Of non-malleable cast iron	8	0

7325910000	Grinding balls and similar articles for mills	8	0
7325991000	Of cast iron	8	5
7325992000	Of cast steel	8	5
7325993000	Of alloy steel	8	5
7325999000	Other	8	5
7326110000	Grinding balls and similar articles for mills	8	0
7326190000	Other	8	5
7326200000	Articles of iron or steel wire	8	15
7326901000	Bobbins for textile machinery	8	5
7326909000	Other	8	5
7401001000	Copper mattes	0	0
7401002000	Cement copper (precipitated copper)	0	0
7402001000	Unrefined copper	0	0
7402002000	Copper anodes for electrolytic refining	0	0
7403110000	Cathodes and sections of cathodes	3	5
7403120000	Wire-bars	5	0
7403130000	Billets	5	0
7403191000	Slabs	5	0
7403192000	Ingots	5	0
7403199000	Other	5	0
7403210000	Copper-zinc base alloys (brass)	5	15
7403220000	Copper-tin base alloys (bronze)	5	0
7403291010	Copper-nickel base alloys (cupro-nickel)	5	5
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	5
7403299000	Other	5	0
7404000000	Copper waste and scrap	0	0
7405000000	Master alloys of copper	5	0
7406100000	Powders of non-lamellar structure	8	0
7406201000	Powders of lamellar structure	8	0
7406202000	Flakes	8	0
7407100000	Of refined copper	8	0
7407210000	Of copper-zinc base alloys (brass)	8	0
7407291000	Of copper-tin base alloys (bronze)	8	0
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	0
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	0
7407299000	Other	8	0
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	0
7408190000	Other	8	0
7408210000	Of copper-zinc base alloys (brass)	8	0
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	0
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	0
7408291000	Of copper-tin base alloys (bronze)	8	0
7408299000	Other	8	0

7409111000	For use in manufacturing semiconductor	5	0
7409119000	Other	8	0
7409191000	For use in manufacturing semiconductor	5	0
7409199000	Other	8	0
7409211000	For use in manufacturing semiconductor	5	0
7409219000	Other	8	0
7409291000	For use in manufacturing semiconductor	5	0
7409299000	Other	8	0
7409311000	For use in manufacturing semiconductor	5	0
7409319000	Other	8	0
7409391000	For use in manufacturing semiconductor	5	0
7409399000	Other	8	0
7409401010	For use in manufacturing semiconductor	5	0
7409401090	Other	8	0
7409402010	For use in manufacturing semiconductor	5	0
7409402090	Other	8	0
7409901000	For use in manufacturing semiconductor	5	0
7409909000	Other	8	0
7410110000	Of refined copper	8	0
7410120000	Of copper alloys	8	0
7410211000	Suitable for manufacturing printed circuit board	8	0
7410219000	Other	8	0
7410221000	Suitable for manufacturing printed circuit board	8	0
7410229000	Other	8	5
7411100000	Of refined copper	8	0
7411210000	Of copper-zinc base alloys (brass)	8	5
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	0
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	0
7411291000	Of copper-tin base alloys (bronze)	8	0
7411299000	Other	8	5
7412100000	Of refined copper	3	5
7412200000	Of copper alloys	3	5
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	3	5
7415101000	Plated, rolled or coated with precious metal	8	0
7415109000	Other	8	0
7415210000	Washers (including spring washers)	8	0
7415290000	Other	8	0
7415330000	Screws; bolts and nuts	8	0
7415390000	Other	8	0
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	0
7418109010	Table, kitchen articles	8	0
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	0

7418109030	Other household articles	8	0
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	0
7418109099	Other	8	0
7418201000	Sanitary ware	8	0
7418202000	Parts	8	0
7419101000	Chain	8	0
7419102000	Parts	8	0
7419910000	Cast, moulded, stamped or forged, but not further worked	0	0
7419991010	Cloth	8	0
7419991090	Other	8	0
7419992000	Copper springs	8	0
7419999000	Other	8	0
7501100000	Nickel mattes	0	0
7501201010	Containing by weight 88 % or more of nickel	2	0
7501201090	Other	0	0
7501209010	Containing by weight 88 % or more of nickel	2	0
7501209090	Other	0	0
7502101000	Cathode	3	5
7502109000	Other	3	5
7502200000	Nickel alloys	3	5
7503000000	Nickel waste and scrap	0	0
7504001000	Powders	5	0
7504002000	Flakes	5	0
7505110000	Of nickel, not alloyed	5	0
7505120000	Of nickel alloys	5	0
7505210000	Of nickel, not alloyed	5	0
7505220000	Of nickel alloys	5	0
7506101000	Plates, sheets and strip	3	0
7506102000	Foil	5	0
7506201000	Plates, sheets and strip	5	0
7506202000	Foil	5	0
7507110000	Of nickel, not alloyed	8	0
7507120000	Of nickel alloys	8	0
7507200000	Tube or pipe fittings	8	0
7508100000	Cloth, grill and netting, of nickel wire	8	0
7508901000	Electro-plating anodes	8	0
7508902010	Of nickel, not alloyed	5	0
7508902020	Of nickel alloys	8	0
7508909000	Other	8	0
7601100000	Aluminium, not alloyed	1	10
7601201000	Casting alloy	1	10
7601202000	Billet	3	10

7601209000	Other	1	10
7602000000	Aluminium waste and scrap	0	0
7603100000	Powders of non-lamellar structure	8	15
7603201000	Powders	8	15
7603202000	Flakes	8	0
7604101000	Bars and rods	8	15
7604102010	Hollow profiles	8	0
7604102090	Other	8	0
7604210000	Hollow profiles	8	0
7604291000	Bars and rods	8	0
7604299000	Other profiles	8	0
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	15
7605190000	Other	8	10
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	0
7605290000	Other	8	15
7606111000	Containing not less than 99.99 % by weight of aluminium	8	10
7606119000	Other	8	10
7606120000	Of aluminium alloys	8	10
7606911000	Containing not less than 99.99 % by weight of aluminium	8	10
7606919000	Other	8	10
7606920000	Of aluminium alloys	8	10
7607111000	Containing not less than 99.99 % by weight of aluminium	8	0
7607119000	Other	8	0
7607191000	Containing not less than 99.99 % by weight of aluminium	8	10
7607199000	Other	8	10
7607201000	Containing not less than 99.99 % by weight of aluminium	8	10
7607209000	Other	8	10
7608100000	Of aluminium, not alloyed	8	0
7608200000	Of aluminium alloys	8	15
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0
7610100000	Doors, windows and their frames and thresholds for doors	8	0
7610901000	Structures	8	0
7610908000	Other	8	0
7610909000	Parts	8	15

7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	8	10
7612100000	Collapsible tubular containers	8	10
7612901000	Rigid tubular containers	8	10
7612909010	Less than 1 ℓ capacity	8	10
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	10
7612909030	Not less than 20 ℓ in capacity	8	10
7613001000	For compressed gas	8	0
7613002000	For liquefied gas	8	0
7614100000	With steel core	8	0
7614900000	Other	8	0
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	0
7615109010	Solar collectors and parts thereof	5	0
7615109020	Table, kitchen articles	8	0
7615109030	Other household articles	8	0
7615109090	Parts	8	0
7615201000	Sanitary ware	8	0
7615202000	Parts	8	0
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	0
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	0
7616991000	Bobbins	8	0
7616999010	Aluminium pouch	8	0
7616999020	Aluminium knob	8	0
7616999090	Other	8	15
7801101000	Containing by weight 99.99 % or more of lead	3	15
7801109000	Other	3	15
7801910000	Containing by weight antimony as the principal other element	3	5
7801991000	Unrefined lead	1	5
7801992010	Lead-tin alloys	3	15
7801992090	Other	3	15
7802000000	Lead waste and scrap	0	0
7804111000	Sheets and strip	8	0
7804112000	Foil	8	0
7804190000	Other	8	0
7804201000	Powders	8	0
7804202000	Flakes	8	0
7806001000	Lead containers	8	0
7806002000	Electro-plating anodes	8	0

7806003010	Bars and rods	8	0
7806003020	Profiles	8	0
7806003030	Wire	8	0
7806004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0
7806009000	Other	8	0
7901110000	Containing by weight 99.99 % or more of zinc	3	15
7901120000	Containing by weight less than 99.99 % of zinc	3	5
7901201000	Zinc-aluminium alloy	3	5
7901209000	Other	3	15
7902000000	Zinc waste and scrap	0	0
7903100000	Zinc dust	8	0
7903901000	Powders	8	0
7903902000	Flakes	8	0
7904001000	Bars and rods	8	0
7904002000	Profiles	8	0
7904003000	Wire	8	0
7905001000	Plates, sheets and strip	8	0
7905002000	Foil	8	0
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	0
7907002010	Tubes and pipes	8	0
7907002020	Tube or pipe fittings	8	0
7907009010	Electro-plating anodes	8	0
7907009090	Other	8	0
8001100000	Tin, not alloyed	2	0
8001200000	Tin alloys	3	0
8002000000	Tin waste and scrap	0	0
8003001010	Unalloyed	8	0
8003001090	Other	8	0
8003002010	Unalloyed	8	0
8003002090	Other	8	0
8007001000	Electro-plating anodes	8	0
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	0
8007003010	Foil	8	0
8007003021	Powders	8	0
8007003022	Flakes	8	0
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0
8007009000	Other	8	0
8101100000	Powders	3	0
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	0
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	0

8101969000	Other	8	0
8101970000	Waste and scrap	0	0
8101991010	Bars and rods	8	0
8101991020	Profiles	8	0
8101991030	Plates, sheets and strips	8	0
8101991040	Foil	8	0
8101999000	Other	8	0
8102100000	Powders	3	0
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	0
8102951000	Bars and rods	8	0
8102952000	Profiles	8	0
8102953000	Plates, sheets and strip	8	0
8102954000	Foil	8	0
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	0
8102969000	Other	8	0
8102970000	Waste and scrap	0	0
8102990000	Other	8	0
8103201000	Unwrought	3	0
8103202000	Powders	3	0
8103300000	Waste and scrap	0	0
8103900000	Other	8	0
8104110000	Containing at least 99.8 % by weight of magnesium	3	0
8104190000	Other	3	0
8104200000	Waste and scrap	0	0
8104301000	Raspings, turnings and granules	8	0
8104302000	Powders	8	0
8104901000	Bars and rods	8	0
8104909000	Other	8	0
8105201000	Unwrought cobalt	3	0
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	0
8105203000	Powders	2	0
8105300000	Waste and scrap	3	0
8105900000	Other	3	0
8106001010	Unwrought bismuth	3	0
8106001020	Waste and scrap	3	0
8106001030	Powders	3	0
8106009000	Other	3	0
8107201000	Unwrought cadmium	3	0
8107202000	Powders	3	0
8107300000	Waste and scrap	3	0
8107900000	Other	3	0
8108201000	Unwrought	2	0

8108202000	Powders	3	0
8108300000	Waste and scrap	3	0
8108901000	Plates and strips	8	0
8108902000	Tubes and pipes	8	0
8108909000	Other	8	0
8109201000	Unwrought	3	0
8109202000	Powders	3	0
8109300000	Waste and scrap	3	0
8109901010	Tubes and pipes	0	0
8109901020	Plates, sheets and strips	0	0
8109901030	Bars	0	0
8109901090	Other	0	0
8109909000	Other	3	0
8110100000	Unwrought antimony; powders	3	0
8110200000	Waste and scrap	3	0
8110900000	Other	3	0
8111000000	Manganese and articles thereof, including waste and scrap	2	0
8112120000	Unwrought; powders	3	0
8112130000	Waste and scrap	3	0
8112190000	Other	3	0
8112210000	Unwrought; powders	3	0
8112220000	Waste and scrap	3	0
8112290000	Other	3	0
8112510000	Unwrought; powders	3	0
8112520000	Waste and scrap	3	0
8112590000	Other	3	0
8112921000	Germanium	3	0
8112922000	Vanadium	3	0
8112923000	Gallium	3	0
8112924000	Hafnium	3	0
8112925000	Indium	3	0
8112926000	Niobium(Columbium)	3	0
8112927000	Rhenium	3	0
8112929000	Other	3	0
8112991000	Germanium	3	0
8112992000	Vanadium	3	0
8112993000	Gallium	3	0
8112994000	Hafnium	3	0
8112995000	Indium	3	0
8112996000	Niobium(Columbium)	3	0
8112997000	Rhenium	3	0
8112999000	Other	3	0

8113000000	Cermets and articles thereof, including waste and scrap	3	0
8201100000	Spades and shovels	8	0
8201300000	Mattocks, picks, hoes and rakes	8	0
8201400000	Axes, bill hooks and similar hewing tools	8	0
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	0
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	0
8201901000	Scythes and sickles	8	0
8201904000	Forks	8	0
8201909000	Other	8	0
8202101000	For wood	8	0
8202102000	For metal	8	0
8202109000	Other	8	0
8202200000	Band saw blades	8	0
8202310000	With working part of steel	8	0
8202391000	With working part of tungsten carbide	8	0
8202392010	For machines sawing semiconductor wafer or device into each unit	8	0
8202392090	Other	8	0
8202393000	With working part of other materials	8	0
8202399000	Parts	8	0
8202400000	Chain saw blades	8	0
8202911000	Hack-saw blades	8	0
8202919000	Other	8	0
8202991000	For cutting sapphire ingots	5	0
8202999000	Other	8	0
8203101000	For saw blades	8	0
8203109000	Other	8	0
8203201000	Plier (including cutting pliers)	8	0
8203202000	Pincer	8	0
8203203000	Tweezers	8	0
8203209000	Other	8	0
8203300000	Metal cutting shears and similar tools	8	0
8203401000	Pipe cutters	8	0
8203402000	Bolt croppers and clippers	8	0
8203403000	Perforating punches	8	0
8203409000	Other	8	0
8204110000	Non-adjustable	8	0
8204120000	Adjustable	8	0
8204200000	Interchangeable spanner sockets, with or without handles	8	0
8205101000	For drilling	8	0
8205102000	For threading	8	0

8205103000	For tapping	8	0
8205109000	Other	8	0
8205200000	Hammers and sledge hammers	8	0
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	0
8205400000	Screwdrivers	8	0
8205510000	Household tools	8	0
8205591000	Glaziers' diamond	8	0
8205592000	Soldering irons	8	0
8205593000	Grease guns	8	0
8205595000	Tools for mining and public works	8	0
8205596000	Tools for cement workers and painters	8	0
8205597000	Watch makers' tools	8	0
8205599000	Other	8	0
8205600000	Blow lamps	8	0
8205701000	Vices	8	0
8205702000	Clamps	8	0
8205709000	Other	8	0
8205901000	Anvils	8	0
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	0
8205909010	Sets of articles of two or more subheadings of this heading	8	0
8205909090	Other	8	0
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	8	0
8207130000	With working part of cermets	8	0
8207191000	With working part of other materials	8	0
8207199000	Parts	8	0
8207201000	For drawing	8	0
8207202000	For extruding	8	0
8207301000	For pressing	8	0
8207302000	For stamping	8	0
8207303000	For punching	8	0
8207309000	Other	8	0
8207401000	For tapping	8	0
8207402000	For threading	8	0
8207409000	Other	8	0
8207501010	Of high speed steel	8	0
8207501090	Other	8	0
8207502000	Brace bits	8	0
8207509000	Other	8	0
8207601000	Reamers	8	0
8207603000	Broaches	8	0
8207609000	Other	8	0

8207701000	Gear cutters	8	0
8207702000	Milling cutters	8	0
8207703000	Gear cutting hobs	8	0
8207704000	Rotary files	8	0
8207709000	Other	8	0
8207801000	Tools for lathes	8	0
8207809000	Other	8	0
8207901000	Diamond tools	8	0
8207909000	Other	8	0
8208100000	For metal working	8	0
8208200000	For wood working	8	0
8208300000	For kitchen appliances or for machines used by the food industry	8	0
8208400000	For agricultural, horticultural or forestry machines	8	0
8208900000	Other	8	0
8209001010	Of tungsten carbide, treated with coating	8	0
8209001050	Of titanium	8	0
8209001090	Other	8	0
8209002010	Of tungsten carbide	8	0
8209002050	Of titanium	8	0
8209002090	Other	8	0
8210001000	Mills and grinders	8	0
8210002000	Extractors and pressers	8	0
8210003000	Beaters and mixers	8	0
8210004000	Slicers and cutters	8	0
8210005000	Openers, corkers and sealers	8	0
8210008000	Other domestic food-processing appliances	8	0
8210009000	Parts	8	0
8211100000	Sets of assorted articles	8	0
8211910000	Table knives having fixed blades	8	0
8211920000	Other knives having fixed blades	8	0
8211930000	Knives having other than fixed blades	8	0
8211940000	Blades	8	0
8211950000	Handles of base metal	8	0
8212100000	Razors	8	0
8212200000	Safety razor blades, including razor blade blanks in strips	8	0
8212900000	Other parts	8	0
8213001000	Ordinary scissors	8	0
8213002010	For tailors and dressmakers	8	0
8213002020	For hairdressers	8	0
8213002090	Other	8	0
8213003000	Manicure scissors	8	0
8213004000	Scissor blades	8	0

8213009000	Other	8	0
8214101000	Pencil sharpeners	8	0
8214109000	Other	8	0
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	0
8214901000	Hair clippers	8	0
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	0
8214909000	Other	8	0
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	0
8215200000	Other sets of assorted articles	8	0
8215911000	Spoons	8	0
8215912000	Forks	8	0
8215913000	Ladles and skimmers	8	0
8215914000	Fish-knives and butter-knives	8	0
8215915000	Tongs of all kinds	8	0
8215919000	Other	8	0
8215991000	Spoons	8	0
8215992000	Forks	8	0
8215993000	Ladles and skimmers	8	0
8215994000	Fish-knives and butter-knives	8	0
8215995000	Tong of all kinds	8	0
8215999000	Other	8	0
8301100000	Padlocks	8	0
8301200000	Locks of a kind used for motor vehicles	8	0
8301300000	Locks of a kind used for furniture	8	0
8301401010	Digital door locks	8	0
8301401090	Other	8	0
8301409000	Other	8	0
8301500000	Clasps and frames with clasps, incorporating locks	8	0
8301600000	Parts	8	0
8301700000	Keys presented separately	8	0
8302100000	Hinges	8	0
8302200000	Castors	8	0
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	0
8302411000	Suitable for doors or windows	8	0
8302419000	Other	8	0
8302420000	Other, suitable for furniture	8	0
8302491000	Suitable for trunks, suitcases, or similar travel goods	8	0
8302499000	Other	8	0
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	0
8302600000	Automatic door closers	8	0
8303001000	Safes	8	0

8303009000	Other	8	0
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	8	0
8305100000	Fittings for loose-leaf binders or files	8	0
8305200000	Staples in strips	8	0
8305900000	Other, including parts	8	0
8306100000	Bells, gongs and the like	8	0
8306210000	Plated with precious metal	8	0
8306290000	Other	8	0
8306301000	Photograph, picture or similar frames	8	0
8306302000	Mirrors of base metal	8	0
8307100000	Of iron or steel	8	0
8307900000	Of other base metal	8	0
8308101000	Hooks	8	0
8308102000	Eyes and eyelets	8	0
8308200000	Tubular or bifurcated rivets	8	0
8308901000	Clasps and frames with clasps	8	0
8308902000	Buckles and buckle-clasps	8	0
8308903000	Beads	8	0
8308904000	Spangles	8	0
8308909000	Other	8	0
8309100000	Crown corks	8	0
8309901000	Easy opener end	8	0
8309909000	Other	8	0
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	8	0
8311101000	For use in manufacturing semiconductor	8	0
8311109000	Other	8	0
8311201000	For use in manufacturing semiconductor	8	0
8311209000	Other	8	0
8311301000	For use in manufacturing semiconductor	8	0
8311309010	Lead-tin alloy solders	8	0
8311309090	Other	8	0
8311901000	For use in manufacturing semiconductor	8	0
8311909000	Other	8	0
8401100000	Nuclear reactors	0	0
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	0
8401300000	Fuel elements (cartridges), non-irradiated	0	0
8401400000	Parts of nuclear reactors	0	0
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	0

8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	0
8402191000	Heating medium boiler	8	0
8402199000	Other	8	0
8402200000	Super-heated water boilers	8	0
8402901000	Of steam and other vapour generating boilers	5	0
8402902000	Of super-heated water boilers	5	0
8403101000	Central heating boilers, using fuel oil	8	0
8403102000	Central heating boilers, using coal or coke	8	0
8403103000	Central heating boilers, using gas	8	0
8403109000	Other	8	0
8403900000	Parts	8	0
8404101000	Economisers	5	0
8404102000	Super-heaters	5	0
8404103000	Soot removers	5	0
8404104000	Gas recoverers	5	0
8404109000	Other	5	0
8404200000	Condensers for steam or other vapour power units	5	0
8404901000	Of condensers for boilers	5	0
8404902000	Of condensers for vapour engines and power units	5	0
8404909000	Other	5	0
8405101000	Producer gas generators	8	0
8405102000	Water gas generators	8	0
8405104000	Oxygen generators	8	0
8405109000	Other	8	0
8405901000	Of producer gas generators	8	0
8405902000	Of water gas generators	8	0
8405904000	Of oxygen generators	8	0
8405909000	Other	8	0
8406100000	Turbines for marine propulsion	5	0
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	0
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	0
8406813000	Of an output exceeding 300 MW	5	0
8406820000	Of an output not exceeding 40 MW	5	0
8406901000	Of steam turbines for marine propulsion	8	0
8406909000	Other	5	0
8407100000	Aircraft engines	0	0
8407210000	Outboard motors	8	0
8407290000	Other	8	0
8407311000	For moter-cycles	8	0
8407319000	Other	8	0
8407321000	For motor-cycles	8	0
8407329000	Other	8	0

8407331000	For motor-cycles	8	0
8407339000	Other	8	0
8407341000	For motor-cycles	8	0
8407349000	Other	8	0
8407901000	For railway locomotives	0	0
8407909000	Other	8	0
8408101000	With a rating not exceeding 300 kW	8	0
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	0
8408103000	With a rating more than 2,000 kW	8	0
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	0
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	0
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	0
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	0
8408205000	Of a cylinder capacity exceeding 10,000cc	8	0
8408901010	Internal combustion engines for railway locomotives	0	0
8408901090	Other	5	0
8408909010	Internal combustion engines for ships	8	0
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	0
8408909029	Other	8	0
8408909030	Internal combustion engines for heading 84.29	8	0
8408909090	Other	8	0
8409100000	For aircraft engines	5	0
8409911000	For vehicles of Chapter 87	8	0
8409912000	For outboard motors	8	0
8409919000	Other	8	0
8409991000	For railway locomotives and rolling stock	5	0
8409992000	For vehicles of Chapter 87	8	0
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	0
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	0
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	0
8409999010	For generating	8	0
8409999090	Other	8	0
8410111000	Hydraulic turbines	0	0
8410119000	Other	8	0
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0
8410130000	Of a power exceeding 10,000 kW	0	0
8410901010	For water turbines	0	0
8410901090	Other	8	0

8410909010	For water turbines	0	0
8410909090	Other	8	0
8411111000	For aircraft	3	0
8411119010	For marine	8	0
8411119090	Other	8	0
8411121000	For aircraft	3	0
8411129010	For marine	8	0
8411129090	Other	8	0
8411211000	For aircraft	3	0
8411219010	For marine	8	0
8411219090	Other	8	0
8411221000	For aircraft	3	0
8411229010	For marine	8	0
8411229090	Other	8	0
8411811000	For aircraft	3	0
8411819010	For marine	8	0
8411819090	Other	8	0
8411821000	For aircraft	3	0
8411829010	For marine	8	0
8411829090	Other	5	0
8411911000	For aircraft	3	0
8411919000	Other	8	0
8411991000	For aircraft	3	0
8411999000	Other	5	0
8412101000	For aircraft	5	0
8412109000	Other	8	0
8412211000	Hydraulic cylinder	8	0
8412219000	Other	8	0
8412290000	Other	8	0
8412310000	Linear acting (cylinders)	8	0
8412390000	Other	8	0
8412800000	Other	8	0
8412901010	Of ram-jet or pulse-jet engines	5	0
8412901090	Other	5	0
8412902000	Of water engines	0	0
8412909000	Other	5	0
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	0
8413190000	Other	8	0
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	0
8413301000	For aircraft	8	0
8413302000	For railway locomotive	8	0
8413303000	For marine	8	0

8413304000	For vehicles falling within Chapter 87	8	0
8413309000	Other	8	0
8413400000	Concrete pumps	8	0
8413504000	Pumps to be used with swimming pools	8	0
8413509010	Plunger pumps	8	0
8413509020	Piston pumps	8	0
8413509030	Diaphragm pumps	8	0
8413509090	Other	8	0
8413604000	Pumps to be used with swimming pools	8	0
8413609010	Gear pumps	8	0
8413609020	Vane pumps	8	0
8413609030	Screw pumps	8	0
8413609090	Other	8	0
8413703000	Pumps to be used with swimming pools	8	0
8413709010	Turbine pumps	8	0
8413709020	Volute pumps	8	0
8413709090	Other	8	0
8413811000	Pumps to be used with swimming pools	8	0
8413819000	Other	8	0
8413820000	Liquid elevators	8	0
8413911000	Of pumps for dispensing fuel or lubricants	8	0
8413912000	Of internal combustion engine	8	0
8413913000	Of reciprocating pumps	8	0
8413914000	Of centrifugal pumps	8	0
8413915000	Of rotary pumps	8	0
8413919000	Other	8	0
8413920000	Of liquid elevators	8	0
8414101000	For aircrafts	8	0
8414109010	For machines and mechanical appliances for making semiconductor devices	0	0
8414109020	For machines and mechanical appliances for making flat panel displays	0	0
8414109090	Other	8	0
8414200000	Hand- or foot-operated air pumps	8	0
8414301000	Of a power requirement less than 11 kW	8	0
8414302000	Of a power requirement not less than 11 kW	8	0
8414400000	Air compressors mounted on a wheeled chassis for towing	8	0
8414511000	For aircrafts	8	0
8414519000	Other	8	0
8414591000	For aircrafts	8	0
8414592000	Of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	3.25	0

8414599000	Other	8	0
8414601000	For aircrafts	8	0
8414609000	Other	8	0
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	0
8414809110	For aircrafts	8	0
8414809190	Other	8	0
8414809210	Of a power requirement less than 74.6 kW	8	0
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	0
8414809230	Of a power not less than 373 kW	8	0
8414809900	Other	8	0
8414901000	Of fans and hoods	8	0
8414909010	Of compressors used in refrigerating equipment	8	0
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	0
8414909090	Other	8	0
8415101010	Of a power less than 11 kW	8	0
8415101020	Of a power not less than 11 kW	8	0
8415102010	Of a power less than 11 kW	8	0
8415102020	Of a power not less than 11 kW	8	0
8415109010	Of a power less than 11 kW	8	0
8415109020	Of a power not less than 11 kW	8	0
8415200000	Of a kind used for persons, in motor vehicles	8	0
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	0
8415820000	Other, incorporating a refrigerating unit	8	0
8415830000	Not incorporating a refrigerating unit	8	0
8415900000	Parts	8	0
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	0
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	0
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	0
8416201000	Furnace burners for pulverised solid fuel	8	0
8416202000	Furnace burners for gas	8	0
8416209000	Other	8	0
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	0
8416901000	Of furnace burners	8	0
8416909000	Other	8	0
8417101010	For iron-ores	8	0
8417101090	Other	8	0
8417102010	For iron or steel	8	0

8417102090	Other	8	0
8417200000	Bakery ovens, including biscuit ovens	8	0
8417801010	For cements	8	0
8417801020	For glass	8	0
8417801030	For ceramics	8	0
8417801090	Other	8	0
8417802000	Laboratory type	8	0
8417809000	Other	5	0
8417900000	Parts	5	0
8418101010	Of a capacity not exceeding 200 ℓ	8	0
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	0
8418101030	Of a capacity exceeding 400 ℓ	8	0
8418109000	Other	8	0
8418211000	Of a capacity less than 200 ℓ	8	0
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	0
8418213000	Of a capacity not less than 400 ℓ	8	0
8418291000	Absorption-type, electrical	8	0
8418299000	Other	8	0
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	0
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	0
8418501000	Show-cases	8	0
8418509000	Other	8	0
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	0
8418691000	Blood storage refrigerators	8	0
8418692010	Ice-cream making machines	8	0
8418692020	Ice-cuber	8	0
8418692030	Water cooler	8	0
8418692090	Other	8	0
8418693000	Heat pumps	8	0
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	0
8418991000	Of house hold type refrigerators	8	0
8418999000	Other	8	0
8419110000	Instantaneous gas water heaters	8	0
8419190000	Other	5	0
8419200000	Medical, surgical or laboratory sterilisers	0	0
8419310000	For agricultural products	8	0
8419320000	For wood, paper pulp, paper or paperboard	8	0
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	0
8419399000	Other	5	0
8419400000	Distilling or rectifying plant	8	0

8419501000	For aircrafts	8	0
8419502000	Of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	0	0
8419509000	Other	8	0
8419600000	Machinery for liquefying air or other gases	5	0
8419810000	For making hot drinks or for cooking or heating food	8	0
8419891000	Polymerization autoclaves for man-made fibre making	8	0
8419899010	Heating plant and machinery	8	0
8419899020	Cooling plant and machinery	5	0
8419899030	Evaporating plant and machinery	5	0
8419899040	Condensing plant and machinery	5	0
8419899050	Sollar-collectors and equipments	8	0
8419899060	Constant high or low temperature chambers	8	0
8419899070	Constant temperature and humidity chambers	8	0
8419899080	Air-conditioner	8	0
8419899090	Other	5	0
8419901000	Of polymerization autoclaves for man-made fibre making	8	0
8419909010	Of instantaneous or storage water heaters	5	0
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	0
8419909030	Of air-conditioning machinery, plant and equipment	8	0
8419909040	Of medical, surgical or laboratory sterilisers	0	0
8419909090	Other	5	0
8420101000	For paper making	8	0
8420102000	For textile fabrics	8	0
8420103000	For leather	8	0
8420104000	For rubber or plastic	8	0
8420105000	For the manufacture of printed circuit substrates or printed circuits	0	0
8420109000	Other	8	0
8420910000	Cylinders	8	0
8420990000	Other	8	0
8421110000	Cream separators	8	0
8421120000	Clothes-dryers	8	0
8421191000	For medical, surgical or laboratory use	8	0
8421192000	For food industry use	8	0
8421193000	For petro-chemical industry use	8	0
8421199000	Other	8	0
8421211000	Of the household type	5	0
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	5	0
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	0
8421219090	Other	5	0
8421220000	For filtering or purifying beverages other than water	8	0

8421231000	For internal combustion engines for vehicles of Chapter 87	8	0
8421232000	For aircrafts	8	0
8421239000	Other	8	0
8421291000	For dairy industry	8	0
8421292010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	5	0
8421292090	Other	5	0
8421293010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	0
8421293090	Other	0	0
8421294000	For aircrafts	8	0
8421299010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	0
8421299090	Other	5	0
8421311000	For internal combustion engines for vehicles of Chapter 87	8	0
8421312000	For aircrafts	8	0
8421319000	Other	8	0
8421391000	For the household type	5	0
8421392000	For purifying exhaust gas for vehicles of Chapter 87	5	0
8421399011	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421399019	Other	5	0
8421399021	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421399029	Other	0	0
8421399030	For aircrafts	8	0
8421399091	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421399099	Other	5	0
8421910000	Of centrifuges, including centrifugal dryers	8	0
8421991000	For purifying exhaust gas for vehicles of Chapter 87	5	0
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	5	0
8421999021	Of filtering or purifying machinery and apparatus for liquids, made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns; Of filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421999029	Other	5	0

8421999031	Of filtering or purifying machinery and apparatus for liquids, made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns; Of filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421999039	Other	0	0
8421999091	Of filtering or purifying machinery and apparatus for liquids, made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns; Of filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	0
8421999099	Other	5	0
8422110000	Of the household type	8	0
8422190000	Other	8	0
8422200000	Machinery for cleaning or drying bottles or other containers	8	0
8422301000	Machinery for filling bottles or other containers	8	0
8422302000	Machinery for closing or sealing bottles or other containers	8	0
8422303000	Machinery for capsuling or labelling bottles or other containers	8	0
8422304000	Machinery for aerating beverages	8	0
8422309000	Other	8	0
8422404000	Heat shrink wrapping machinery	8	0
8422409010	Automatic wrapping machinery	8	0
8422409020	Automatic pack tiers	8	0
8422409030	Vacuum packers	8	0
8422409090	Other	8	0
8422901000	Of dish washing machines	8	0
8422902000	Of other packing or wrapping machinery	8	0
8422909000	Other	8	0
8423100000	Personal weighing machines, including baby scales; household scales	8	0
8423201000	Conveyer scale	8	0
8423202000	Feed meter or feed weighers	8	0
8423209000	Other	8	0
8423301000	Using electronic means for gauging weight	0	0
8423309000	Other	8	0
8423811000	Using electronic means for gauging weight	0	0
8423819000	Other	8	0
8423821000	Using electronic means for gauging weight, excluding machines for weighing motor vehicles	0	0
8423829000	Other	8	0
8423891000	Truck scale	8	0

8423899010	Using electronic means for gauging weight	0	0
8423899090	Other	8	0
8423901011	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	0
8423901019	Other	8	0
8423901091	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	0
8423901099	Other	8	0
8423909010	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	0
8423909090	Other	8	0
8424100000	Fire extinguishers, whether or not charged	8	0
8424201000	Spray guns	8	0
8424202010	Of robot type	8	0
8424202090	Other	8	0
8424209000	Other	8	0
8424301000	Steam or sand blasting machines	8	0
8424302000	High-pressure steam cleaners	8	0
8424309000	Other	8	0
8424410000	Portable sprayers	8	0
8424491000	Self-propelled sprayers	8	0
8424499000	Other	8	0
8424820000	Agricultural or horticultural	8	0
8424891000	For the purpose of semiconductor manufacturing	0	0
8424892000	For the purpose of printed circuits or printed circuit assemblies manufacturing	0	0
8424899000	Other	8	0
8424901000	Of fire extinguishers	8	0
8424902000	Of spray guns	8	0
8424903000	Of sprayers	8	0
8424909010	For the purpose of semiconductor manufacturing	0	0
8424909020	For the purpose of printed circuits or printed circuit assemblies manufacturing	0	0
8424909090	Other	8	0
8425111010	Chain blocks	0	0
8425111090	Other	0	0
8425112010	Chain blocks	0	0
8425112090	Other	0	0
8425190000	Other	0	0
8425311000	Pit-head winding gear; winches specially designed for use underground	0	0
8425319000	Other	0	0
8425391000	Pit-head winding gear; winches specially designed for use underground	0	0
8425399000	Other	0	0
8425410000	Built-in jacking systems of a type used in garages	0	0

8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	0
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	0
8426110000	Overhead travelling cranes on fixed support	0	0
8426121000	Mobile lifting frames on tyres	0	0
8426122000	Straddle carriers	0	0
8426190000	Other	0	0
8426200000	Tower cranes	0	0
8426301000	Portal cranes	0	0
8426302000	Pedestal jib cranes	0	0
8426410000	On tyres	0	0
8426491000	Of telescopic boom type	0	0
8426492000	Of latticed boom type	0	0
8426499000	Other	0	0
8426910000	Designed for mounting on road vehicles	0	0
8426991000	Ships' derricks	0	0
8426999000	Other	0	0
8427101010	New	8	0
8427101020	Used	8	0
8427102010	New	8	0
8427102020	Used	8	0
8427201011	New	8	0
8427201012	Used	8	0
8427201021	New	8	0
8427201022	Used	8	0
8427209000	Other	8	0
8427901000	Hand pallet trucks	8	0
8427909000	Other	8	0
8428101000	Lifts	0	0
8428102000	Skip hoists	0	0
8428201000	Pneumatic elevators	0	0
8428202000	Pneumatic conveyors	0	0
8428310000	Specially designed for underground use	0	0
8428320000	Other, bucket type	0	0
8428331010	Of a lifting speed less than 240m per minute	0	0
8428331020	Of a lifting speed not less than 240m per minute	0	0
8428332000	Conveyors	0	0
8428390000	Other	0	0
8428401000	Escalators	0	0
8428402000	Moving walkways	0	0
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0

8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0
8428909000	Other	0	0
8429111000	Bulldozers	0	0
8429112000	Angledozer	0	0
8429190000	Other	0	0
8429200000	Graders and levellers	0	0
8429300000	Scrapers	0	0
8429401000	Tamping machines	0	0
8429402000	Road rollers	0	0
8429511011	New	0	0
8429511012	Used	0	0
8429511021	New	0	0
8429511022	Used	0	0
8429511031	New	0	0
8429511032	Used	0	0
8429511091	New	0	0
8429511092	Used	0	0
8429519000	Other	0	0
8429521011	New	0	0
8429521012	Used	0	0
8429521021	New	0	0
8429521022	Used	0	0
8429521090	Other	0	0
8429529000	Other	0	0
8429590000	Other	0	0
8430100000	Pile-drivers and pile-extractors	0	0
8430200000	Snow-ploughs and snow-blowers	0	0
8430310000	Self-propelled	0	0
8430390000	Other	0	0
8430411000	Boring machines	0	0
8430412000	Sinking machines	0	0
8430491000	Test boring machines	0	0
8430499000	Other	0	0
8430500000	Other machinery, self-propelled	0	0
8430610000	Tamping or compacting machinery	0	0
8430690000	Other	0	0
8431100000	Of machinery of heading 84.25	0	0
8431200000	Of machinery of heading 84.27	8	0
8431310000	Of lifts, skip hoists or escalators	0	0
8431390000	Other	0	0
8431411000	Of excavators	0	0
8431419000	Other	0	0

8431420000	Bulldozer or angledozer blades	0	0
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0
8431491000	Hydraulic breaker	0	0
8431492000	Crushers	0	0
8431499000	Other	0	0
8432100000	Ploughs	0	0
8432210000	Disc harrows	0	0
8432291000	Scarifiers	0	0
8432292000	Weeders	0	0
8432299000	Other	0	0
8432310000	No-till direct seeders, planters and transplanters	0	0
8432391000	Seeders	0	0
8432392000	Planters and transplanters, including rice transplanters	0	0
8432410000	Manure spreaders	0	0
8432420000	Fertiliser distributors	0	0
8432800000	Other machinery	0	0
8432901000	Of ploughs	0	0
8432902000	Of automatic cultivators	0	0
8432909000	Other	0	0
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	0
8433190000	Other	0	0
8433200000	Other mowers, including cutter bars for tractor mounting	0	0
8433300000	Other haymaking machinery	0	0
8433400000	Straw or fodder balers, including pick-up balers	0	0
8433510000	Combine harvester-threshers	0	0
8433520000	Other threshing machinery	0	0
8433530000	Root or tuber harvesting machines	0	0
8433590000	Other	0	0
8433601000	Eggs grading machines	0	0
8433609010	Grading machines for agricultural produce	0	0
8433609090	Other	0	0
8433901000	Of combine harvester-threshers	0	0
8433902000	Of hay or grass mowers	0	0
8433909000	Other	0	0
8434100000	Milking machines	0	0
8434201000	Homogenisers	0	0
8434209000	Other	0	0
8434901000	Of milking machines	0	0
8434902000	Of homogenisers	0	0
8434909000	Other	0	0
8435101000	Presses for the extraction of fruit juice	8	0
8435102000	Crushers for the extraction of fruit juice	8	0

8435109000	Other	8	0
8435900000	Parts	8	0
8436101000	Feed cutter	8	0
8436102000	Feed grinder, mill or crusher	8	0
8436103000	Feed mixer	8	0
8436109000	Other	8	0
8436211000	Incubators	8	0
8436219000	Other	8	0
8436290000	Other	8	0
8436800000	Other machinery	8	0
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	0
8436990000	Other	8	0
8437101000	Forage-grass seed selectors	8	0
8437109000	Other	8	0
8437801000	Machinery used in the milling industry	8	0
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	0
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	0
8437909000	Other	8	0
8438101000	Bakery machinery	8	0
8438109000	Other	8	0
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	0
8438300000	Machinery for sugar manufacture	8	0
8438400000	Brewery machinery	8	0
8438501000	Machinery used in meat preparation	8	0
8438509000	Other	8	0
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	0
8438801000	Machines for preparing fish, shell fish, etc.	8	0
8438809000	Other	8	0
8438900000	Parts	8	0
8439101000	Grinders	8	0
8439102000	Cutters	8	0
8439103000	Strainers	8	0
8439109000	Other	8	0
8439201000	Machines for forming paper	8	0
8439202000	Paper making machine	8	0
8439209000	Other	8	0
8439301000	Reeling machines	8	0
8439302000	Machines for working surface	8	0
8439303000	Machines for impregnating paper or paperboard	8	0
8439309000	Other	8	0

8439910000	Of machinery for making pulp of fibrous cellulosic material	8	0
8439990000	Other	8	0
8440101000	Book-sewing machines	8	0
8440102000	Leaf-folding machines for book-binding	8	0
8440109000	Other	8	0
8440901000	Of book-sewing machines	8	0
8440909000	Other	8	0
8441100000	Cutting machines	8	0
8441201000	Machines for making bags or sacks	8	0
8441202000	Machines for making envelopes	8	0
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	0
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	0
8441801000	Paper or paperboard trimming machines	8	0
8441809000	Other	8	0
8441900000	Parts	8	0
8442301000	Machinery and apparatus for type-founding	0	0
8442302000	Special moulding presses	0	0
8442303000	Acid etching machines	0	0
8442305000	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	0	0
8442309000	Other	0	0
8442401000	Of machinery and apparatus for type-setting	0	0
8442402000	Of machinery and apparatus for type-founding	0	0
8442409000	Other	0	0
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	0
8443110000	Offset printing machinery, reel fed	8	0
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	8	0
8443130000	Other offset printing machinery	8	0
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	0
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	0
8443160000	Flexographic printing machinery	8	0
8443170000	Gravure printing machinery	8	0
8443191000	Textile printing machines	8	0
8443192000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	0

8443199000	Other	8	0
8443311010	Laser beam printer	0	0
8443311020	Dot-matrix printer	0	0
8443311030	ink-jet printer	0	0
8443311090	Other	0	0
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	0
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	0	0
8443321010	Laser beam printer	0	0
8443321020	Dot-matrix printer	0	0
8443321030	Ink-jet printer	0	0
8443321090	Other	0	0
8443322000	Facsimile machine	0	0
8443323000	Teleprinters	0	0
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0
8443325010	For the purpose of semiconductor manufacturing	0	0
8443325090	Other	0	0
8443391010	For the purpose of semiconductor manufacturing	0	0
8443391090	Other	0	0
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0
8443393010	Incorporating an optical system	0	0
8443393020	Of the contact type	0	0
8443394000	Thermo-copying apparatus	0	0
8443399000	Other	0	0
8443911010	Automatic feeders	0	0
8443911020	Folders, gummers, perforators and staplers	0	0
8443911090	Other	0	0
8443919000	Other	0	0
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	0
8443992000	Of facsimile machines	0	0
8443993000	Of teleprinters	0	0
8443994010	Automatic document feeders	0	0
8443994020	Paper feeders	0	0
8443994030	Sorters	0	0
8443994090	Other	0	0

8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	0	0
8443999000	Other	0	0
8444001000	Machines for extruding man-made textiles	5	0
8444002000	Machines for drawing man-made textiles	5	0
8444003000	Machines for texturing man-made textiles	5	0
8444004000	Machines for cutting man-made textiles	5	0
8444009000	Other	5	0
8445110000	Carding machines	5	0
8445120000	Combing machines	5	0
8445130000	Drawing or roving machines	5	0
8445191000	Blowing and mixing machines	5	0
8445192000	Lap machines	5	0
8445193000	Cotton gin	8	0
8445199000	Other	5	0
8445201010	Fine spinning frames	5	0
8445201090	Other	5	0
8445202000	For wool	5	0
8445203000	For silk	5	0
8445209000	Other	5	0
8445301000	For filament yarns	5	0
8445302000	For spun yarns	5	0
8445309000	Other	5	0
8445401000	Cone winders	5	0
8445402000	Cheese winders	5	0
8445409000	Other	5	0
8445901000	Warping machines	8	0
8445902000	Warp sizing machines	8	0
8445903000	Drawing-in machines	8	0
8445904000	Warp tying-in machines	8	0
8445909000	Other	8	0
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	0
8446211000	For cotton	8	0
8446213000	For silk	8	0
8446219000	Other	8	0
8446290000	Other	8	0
8446301010	For cotton	8	0
8446301020	For silk	8	0
8446301030	For towel	8	0
8446301090	Other	8	0
8446302010	For cotton	8	0
8446302020	For silk	8	0
8446302030	For towel	8	0
8446302090	Other	8	0

8446303010	For cotton	8	0
8446303020	For silk	8	0
8446303030	For towel	8	0
8446303090	Other	8	0
8446309010	For cotton	8	0
8446309020	For silk	8	0
8446309030	For towel	8	0
8446309090	Other	8	0
8447111000	Stocking knitting machines	8	0
8447119000	Other	8	0
8447120000	With cylinder diameter exceeding 165 mm	8	0
8447201010	Hand-knitting machines (including semi- automatic flat knitting machines)	8	0
8447201020	Automatic flat knitting machines	8	0
8447201090	Other	8	0
8447202010	Raschel knitting machines	8	0
8447202020	Tricot knitting machines	8	0
8447202090	Other	8	0
8447209000	Other	8	0
8447901000	Lace machines	8	0
8447902010	Automatic embroidery machines	8	0
8447902090	Other	8	0
8447903000	Machines for making knotted net	8	0
8447909000	Other	8	0
8448111000	Dobbies	8	0
8448112000	Jacquards	8	0
8448113000	Card punching machines	8	0
8448119000	Other	8	0
8448191000	Warp beam stands or creels	8	0
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	0
8448199090	Other	8	0
8448201000	Extruding nipples	5	0
8448209000	Other	5	0
8448310000	Card clothing	8	0
8448321000	For carding machine(excluding garnet wires)	5	0
8448329000	Other	8	0
8448331000	Spindle flyers	5	0
8448339010	Spindle	8	0
8448339020	Spinning ring	8	0
8448339030	Ring travellers	8	0
8448391000	Warp beams	8	0
8448399000	Other	8	0
8448420000	Reeds for looms, healds and heald-frames	8	0

8448491000	Shuttles	8	0
8448499000	Other	8	0
8448511000	Hosiery needles	8	0
8448512000	Needles for embroidery machines	8	0
8448513000	Needles for lace machines	8	0
8448519000	Other	8	0
8448590000	Other	8	0
8449001000	Machinery	8	0
8449002000	Blocks for making hats	8	0
8449009000	Parts	8	0
8450110000	Fully-automatic machines	8	0
8450120000	Other machines, with built-in centrifugal drier	8	0
8450190000	Other	8	0
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	0
8450900000	Parts	8	0
8451100000	Dry-cleaning machines	8	0
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	0
8451290000	Other	8	0
8451301000	Steam presses	8	0
8451309000	Other	8	0
8451401000	Washing machines	8	0
8451402000	Bleaching machines	8	0
8451403000	Dyeing machines	8	0
8451501000	Reeling, unreeling machines	8	0
8451502000	Cutting machines	8	0
8451509000	Other	8	0
8451801000	Heat treating machines	8	0
8451802000	Stentering machines	8	0
8451803000	Mercerising machines	8	0
8451809010	Shrinking machines	8	0
8451809020	Coating or impregnating machines	8	0
8451809030	Raising machines	8	0
8451809040	Padding machines	8	0
8451809090	Other	8	0
8451901000	Of dry cleaning machines	8	0
8451902000	Of drying machines	8	0
8451909000	Other	8	0
8452101020	For zigzag stitch	8	0
8452101030	Of free arm type	8	0
8452101090	Other	8	0
8452102000	Of manual type	8	0
8452212000	For sewing sacks	8	0
8452219000	Other	8	0

8452292000	For sewing sacks	8	0
8452299000	Other	8	0
8452300000	Sewing machine needles	8	0
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	0
8452909000	Other parts of sewing machines	8	0
8453101000	Machinery for preparing hides, skins or leather	8	0
8453102000	Machinery for tanning hides, skins or leather	8	0
8453103000	Machinery for working hides, skins or leather	8	0
8453200000	Machinery for making or repairing footwear	8	0
8453800000	Other machinery	8	0
8453900000	Parts	8	0
8454100000	Converters	8	0
8454200000	Ingot moulds and ladles	8	0
8454301010	Die-casting machines	8	0
8454301090	Other	8	0
8454309000	Other	8	0
8454901000	Of converters	8	0
8454909000	Other	8	0
8455100000	Tube mills	8	0
8455210000	Hot or combination hot and cold	8	0
8455220000	Cold	8	0
8455301000	Of casting	8	0
8455302000	Of forging	8	0
8455309000	Other	8	0
8455900000	Other parts	8	0
8456111000	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	0
8456119000	Other	8	0
8456121000	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	0
8456129000	Other	8	0
8456200000	Operated by ultrasonic processes	8	0
8456301010	Wire-cut machine, operated by electro-discharge processes	8	0
8456301090	Other	8	0
8456309000	Other	8	0
8456400000	Operated by plasma arc processes	8	0
8456500000	Water-jet cutting machines	8	0
8456900000	Other	8	0
8457101000	Of vertical type	8	0
8457102000	Of horizontal type	8	0

8457103000	Of double column type	8	0
8457109000	Other	8	0
8457200000	Unit construction machines (single station)	8	0
8457300000	Multi-station transfer machines	8	0
8458110000	Numerically controlled	8	0
8458190000	Other	8	0
8458910000	Numerically controlled	8	0
8458990000	Other	8	0
8459100000	Way-type unit head machines	8	0
8459210000	Numerically controlled	8	0
8459291000	Radial drilling machines	8	0
8459292000	Upright drilling machines	8	0
8459293000	Multi-spindle drilling machines	8	0
8459299000	Other	8	0
8459310000	Numerically controlled	8	0
8459390000	Other	8	0
8459411000	Jig boring machines	8	0
8459412000	Horizontal boring machines	8	0
8459419000	Other	8	0
8459490000	Other	8	0
8459510000	Numerically controlled	8	0
8459590000	Other	8	0
8459611000	Bed type milling machines	8	0
8459612000	Planing milling machines	8	0
8459619000	Other	8	0
8459691000	Bed type milling machines	8	0
8459692000	Planing milling machines	8	0
8459693000	Universal tool milling machines	8	0
8459694000	Profile milling machines	8	0
8459699000	Other	8	0
8459701000	Tapping machines	8	0
8459709000	Other threading machines	8	0
8460120000	Numerically controlled	8	0
8460190000	Other	8	0
8460220000	Centreless grinding machines, numerically controlled	8	0
8460230000	Other cylindrical grinding machines, numerically controlled	8	0
8460241000	Internal grinding machines	8	0
8460242000	Profile grinding machines	8	0
8460249000	Other	8	0
8460291000	Cylindrical grinding machines	8	0
8460292000	Internal grinding machines	8	0
8460293000	Centreless grinding machines	8	0
8460294000	Profile grinding machines	8	0

8460299000	Other	8	0
8460310000	Numerically controlled	8	0
8460390000	Other	8	0
8460401000	Honing machines	8	0
8460402000	Lapping machines	8	0
8460900000	Other	8	0
8461200000	Shaping or slotting machines	8	0
8461300000	Broaching machines	8	0
8461401010	Numerically controlled	8	0
8461401090	Other	8	0
8461402000	Gear grinding or gear finishing machines	8	0
8461500000	Sawing or cutting-off machines	8	0
8461900000	Other	8	0
8462101000	Air hammer	8	0
8462109000	Other	8	0
8462210000	Numerically controlled	8	0
8462290000	Other	8	0
8462310000	Numerically controlled	8	0
8462390000	Other	8	0
8462411000	Punching machines (including combined shearing machines)	8	0
8462412000	Notching machines	8	0
8462491000	Punching machines (including combined shearing machines)	8	0
8462492000	Notching machines	8	0
8462911000	Of the maximum pressure not more than 100 metric tons	8	0
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	0
8462914000	Of the maximum pressure more than 1000 metric tons	8	0
8462991010	Of the maximum pressure not more than 30 metric tons	8	0
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	0
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	0
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	0
8462991090	Other	8	0
8462999000	Other	8	0
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	0
8463200000	Thread rolling machines	8	0
8463300000	Machines for working wire	8	0

8463901000	3D printers	8	0
8463909000	Other	8	0
8464100000	Sawing machines	8	0
8464201000	For working optical or spectacle glass	8	0
8464202000	For working other glass	8	0
8464209000	Other	8	0
8464901000	Machine-tools for cold working glass	8	0
8464902000	Machine-tools for working concrete	8	0
8464903000	Machine-tools for working ceramics	8	0
8464909000	Other	8	0
8465101000	For working wood	8	0
8465109000	Other	8	0
8465201000	For working wood	8	0
8465209000	Other	8	0
8465911000	For working wood	8	0
8465919000	Other	8	0
8465921000	For working wood	8	0
8465929000	Other	8	0
8465931000	For working wood	8	0
8465939000	Other	8	0
8465941000	For working wood	8	0
8465949000	Other	8	0
8465951000	For working wood	8	0
8465959000	Other	8	0
8465961000	For working wood	8	0
8465969000	Other	8	0
8465991000	For working wood	8	0
8465999000	Other	8	0
8466100000	Tool holders and self-opening dieheads	8	0
8466201000	For aircrafts	8	0
8466209000	Other	8	0
8466300000	Dividing heads and other special attachments for machines	8	0
8466910000	For machines of heading 84.64	8	0
8466920000	For machines of heading 84.65	8	0
8466931000	Of machine tools of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	0
8466939000	Other	8	0
8466940000	For machines of heading 84.62 or 84.63	8	0
8467111000	Rock drillers	8	0
8467112000	Screw drivers	8	0
8467113000	Grinders	8	0
8467114000	Impact wrench	8	0

8467115000	Drill	8	0
8467119000	Other	8	0
8467191000	Rock drillers	8	0
8467199000	Other	8	0
8467210000	Drills of all kinds	8	0
8467220000	Saws	8	0
8467290000	Other	8	0
8467810000	Chain saws	8	0
8467891010	Of subheading 8430.49 or 8479.10	0	0
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	0
8467891090	Other	8	0
8467899000	Other	8	0
8467910000	Of chain saws	8	0
8467920000	Of pneumatic tools	8	0
8467990000	Other	8	0
8468100000	Hand-held blow pipes	8	0
8468201000	Gas welding machines	8	0
8468202000	Gas automatic cutting machines	8	0
8468209000	Other	8	0
8468800000	Other machinery and apparatus	8	0
8468900000	Parts	8	0
8470103010	Less than 17 digits	0	0
8470103020	Not less than 17 digits	0	0
8470104010	Of subheading 8472.90.9000	0	0
8470104090	Other	0	0
8470210000	Incorporating a printing device	0	0
8470290000	Other	0	0
8470300000	Other calculating machines	0	0
8470500000	Cash registers	0	0
8470902000	Ticket-issuing machines	0	0
8470903000	Accounting machines	0	0
8470909000	Other	0	0
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0
8471419000	Other	0	0
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0

8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0
8471491090	Other	0	0
8471499000	Other	0	0
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	0
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	0
8471509000	Other	0	0
8471601010	Character (mark) readers	0	0
8471601020	Key entry system	0	0
8471601030	Mouse	0	0
8471601040	Scanners	0	0
8471601090	Other	0	0
8471602000	Output units	0	0
8471603030	Voice input output devices	0	0
8471603090	Other	0	0
8471701000	Main storage units (RAM & ROM)	0	0
8471702020	Hard disk drive	0	0
8471702031	Compact disc drive	0	0
8471702032	Digital video disc drive	0	0
8471702033	Blu-ray disk drive	0	0
8471702039	Other	0	0
8471702090	Other	0	0
8471709000	Other	0	0
8471801000	Sound cards	0	0
8471802000	Video cards	0	0
8471809000	Other	0	0
8471900000	Other	0	0
8472100000	Duplicating machines	0	0
8472301000	Letters sorting machines	8	0
8472302000	Machines for cancelling postage stamps	8	0
8472309000	Other	8	0
8472901010	Automatic banknote or coin dispensers	0	0
8472901020	Automatic banknote or coin receiving machines	0	0
8472901040	Automatic banknote or coin dispensing and receiving machines	0	0
8472901050	Coin-counting or wrapping machines	0	0
8472901090	Other	0	0
8472902000	Automatic sheet making machines for duplicating and printing	0	0
8472903000	Ticket-issuing machines	0	0
8472904000	Pencil-sharpening machines	0	0

8472905000	Paper shredders	0	0
8472906000	Addressing machines and address plate embossing machines	0	0
8472909000	Other	8	0
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0
8473291000	Of machines of subheading 8470.30	0	0
8473293000	Of machines of subheading 8470.50	0	0
8473294000	Of machines of subheading 8470.90	0	0
8473301000	Magnetic head	0	0
8473302000	Main board, designed to be equipped with microprocessor unit	0	0
8473303000	Case for computer	0	0
8473304060	DRAM modules	0	0
8473304090	Other	0	0
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	0
8473309090	Other	0	0
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	0
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	0
8473409000	Other	0	0
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0
8473509000	Other	0	0
8474100000	Sorting, screening, separating or washing machines	0	0
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	0
8474209000	Other	0	0
8474311000	Batcher plants	0	0
8474319000	Other	0	0
8474321000	Asphalt plants	0	0
8474329000	Other	0	0
8474390000	Other	0	0
8474801000	Machines for forming foundry moulds of sands	0	0
8474802000	Machinery for agglomerating, moulding or shaping	0	0
8474809000	Other	0	0
8474900000	Parts	0	0
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	0
8475210000	Machines for making optical fibres and preforms thereof	0	0

8475291000	For the manufacture of plate glass	8	0
8475292000	For the manufacture of glass-bottle	8	0
8475299000	Other	8	0
8475901000	Of machines for the manufacture of plate glass	8	0
8475902000	Of machines for making optical fibres and preforms thereof	0	0
8475909000	Other	8	0
8476210000	Incorporating heating or refrigerating devices	8	0
8476290000	Other	8	0
8476811000	For selling foods	8	0
8476819000	Other	8	0
8476891000	For selling foods	8	0
8476894000	For money-changing	0	0
8476899000	Other	8	0
8476901000	Of money-changing machines	0	0
8476909000	Other	8	0
8477101000	For rubber-industry	8	0
8477102000	For plastic-industry	8	0
8477201000	For rubber-industry	8	0
8477202000	For plastic-industry	8	0
8477300000	Blow moulding machines	8	0
8477400000	Vacuum moulding machines and other thermoforming machines	8	0
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	0
8477591000	3D printers	8	0
8477599000	Other	8	0
8477800000	Other machinery	8	0
8477900000	Parts	8	0
8478100000	Machinery	8	0
8478900000	Parts	8	0
8479101000	Mortar or concrete spreading machines	0	0
8479102000	Other road making machines	0	0
8479109000	Other	0	0
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	0
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8	0
8479400000	Rope or cable-making machines	8	0
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	0
8479502000	Of Subheading 8479.89.9080	8	0
8479509000	Other	8	0
8479600000	Evaporative air coolers	8	0

8479710000	Of a kind used in airports	8	0
8479790000	Other	8	0
8479811000	Metal scouring machines	8	0
8479812010	For the purpose of semiconductor manufacturing	3	0
8479812090	Other	8	0
8479813000	Winding machines	8	0
8479814000	Insulating or protective material covering machines	8	0
8479819000	Other	8	0
8479821000	Mixers	5	0
8479822000	Crushers and grinders	5	0
8479823000	Homogenisers	5	0
8479824000	Agitators	5	0
8479829000	Other	5	0
8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	0
8479891090	Other	8	0
8479892010	Of a kind used solely or principally for the manufacture of printed circuit assemblies	0	5
8479892090	Other	8	5
8479899010	Presses or extruding machines	5	0
8479899020	Machines and appliances for ships or fishing industry	8	0
8479899030	Eyeletting or tubular rivetting machines	8	0
8479899050	Coating machines	8	0
8479899060	Auto-door operators	8	0
8479899070	3D printer	8	0
8479899080	Automatic winding machines for fishing	8	0
8479899091	For vehicles of Chapter 87	8	0
8479899099	Other	5	0
8479901010	Of air coolers (including parts of carcoolers)	8	0
8479901020	Of machines and mechanical appliances of the household type	8	0
8479901030	Of vehicles of Chapter 87	8	0
8479902000	Of those specified in subheading 8479.89.9080	8	0
8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	0
8479904000	Of subheading 8479.7	8	0
8479905010	Of a kind used solely or principally for the manufacture of printed circuit assemblies	0	0
8479905090	Other	5	0
8479909010	Of machinery for public works, building or the like	8	0
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	0
8479909030	Of rope or cable-making machines	8	0
8479909040	Of machines and appliances for treating metal	5	0
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	5	0

8479909060	Of presses or extruding machines	5	0
8479909070	Of machines and appliances of ships or fishing industry	8	0
8479909080	Of automatic magnetic tape assembling machines	8	0
8479909090	Other	5	0
8480100000	Moulding boxes for metal foundry	8	0
8480200000	Mould bases	8	0
8480300000	Moulding patterns	8	0
8480410000	Injection or compression types	8	0
8480490000	Other	8	0
8480500000	Moulds for glass	8	0
8480600000	Moulds for mineral materials	8	0
8480710000	Injection or compression types	8	0
8480790000	Other	8	0
8481100000	Pressure-reducing valves	8	0
8481201000	Valves for oleohydraulic transmissions	8	0
8481202000	Valves for pneumatic transmissions	8	0
8481300000	Check (nonreturn) valves	8	0
8481400000	Safety or relief valves	8	0
8481801010	Electrically operated	8	0
8481801020	Hydraulic pressure operated	8	0
8481801030	Other automatically controlled	8	0
8481801090	Other	8	0
8481802000	Taps, cocks and traps	8	0
8481809000	Other	8	0
8481900000	Parts	8	0
8482102000	Of the inside diameter not exceeding 100 mm	13	0
8482109000	Other	8	0
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	0
8482300000	Spherical roller bearings	8	0
8482400000	Needle roller bearings	8	0
8482500000	Other cylindrical roller bearings	8	0
8482800000	Other, including combined ball/roller bearings	8	0
8482910000	Balls, needles and rollers	8	0
8482990000	Other	8	0
8483101000	For aircrafts	3	0
8483109010	For vehicles of Chapter 87	8	0
8483109090	Other	8	0
8483201000	For aircrafts	3	0
8483209000	Other	8	0
8483301000	For aircrafts	3	0
8483309000	Other	8	0
8483401010	Roller screws	3	0

8483401090	Other	3	0
8483409010	Gear	8	0
8483409020	Gear boxes	8	0
8483409030	Automatic transmissions	8	0
8483409041	For vehicles of Chapter 87	8	0
8483409049	Other	8	0
8483409090	Other	8	0
8483501000	For aircrafts	8	0
8483509000	Other	8	0
8483601000	For aircrafts	3	0
8483602000	For wind-powered generators	5	0
8483609000	Other	8	0
8483901000	For aircrafts	3	0
8483902000	For wind-powered generators	5	0
8483909000	Other	8	0
8484101000	For vehicles of Chapter 87	8	0
8484109000	Other	8	0
8484200000	Mechanical seals	8	0
8484900000	Other	8	0
8486101000	Spin dryers by centrifugal process	0	0
8486102000	Apparatus for growing or pulling monocrystal boules	0	0
8486103011	Laser operated cutting machine	0	0
8486103019	Other	0	0
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	0
8486103090	Other	0	0
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	0
8486104019	Other	0	0
8486104021	Apparatus for stripping or cleaning wafers	0	0
8486104029	Other	0	0
8486105010	Resistance heated furnaces and ovens	0	0
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	0
8486105030	Other furnaces and ovens	0	0
8486109000	Other	0	0
8486201000	Spin dryers by centrifugal process	0	0
8486202100	Resistance heated furnaces and ovens	0	0
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	0
8486202290	Other	0	0
8486202310	Apparatus for rapid heating of semiconductor wafers	0	0
8486202390	Other	0	0
8486203000	Ion implanters for doping semiconductor materials	0	0

8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	0
8486205110	For semiconductor leads	0	0
8486205190	Other	0	0
8486205910	For semiconductor leads	0	0
8486205990	Other	0	0
8486206010	Direct write-on-semiconductor wafer apparatus	0	0
8486206020	Step and repeat aligners	0	0
8486206091	Laser operated apparatus	0	0
8486206099	Other	0	0
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	0
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	0
8486208190	Other	0	0
8486208410	For dry-etching patterns on semiconductor materials	0	0
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	0
8486208490	Other	0	0
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	0
8486209190	Other	0	0
8486209200	Machines of coating and developing or stabilizing photoresist	0	0
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	0
8486209321	Laser operated apparatus	0	0
8486209329	Other	0	0
8486209390	Other	0	0
8486209400	Machine for washing wafers, carrier or tube	0	0
8486209500	Machine for mounting tape on semiconductor wafers	0	0
8486209600	Machine for sawing semiconductor wafer into chips	0	0
8486209900	Other	0	0
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	0
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	0
8486303010	Operated by laser or other light or photon beam processes	0	0
8486303020	Operated by ultrasonic processes	0	0
8486303030	Operated by electro-discharge processes	0	0
8486303042	Dry etchers for manufacturing organic light-emitting diodes (OLED)	0	0

8486303043	Other dry etchers	0	0
8486303049	Other	0	0
8486304010	Grinding or polishing machines	0	0
8486304090	Other	0	0
8486305011	For manufacturing organic light-emitting diodes (OLED)	0	0
8486305019	Other	0	0
8486305020	Coating and developing machines	0	0
8486305041	Operated by physical method	0	0
8486305042	Operated by chemical method	0	0
8486305049	Other	0	0
8486305051	Operated by physical method	0	0
8486305052	Operated by chemical method	0	0
8486305059	Other	0	0
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	0	0
8486306020	Scribing machines	0	0
8486306030	Panel assembler	0	0
8486306090	Other	0	0
8486307000	Centrifuges, including centrifugal dryers	0	0
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	0	0
8486309020	Robots for making flat panel displays	0	0
8486309090	Other	0	0
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	0
8486401030	Machines of coating, developing or stabilizing photoresist	0	0
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	0	0
8486401090	Other	0	0
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	0
8486402020	Machines for inserting or removing semiconductor devices	0	0
8486402031	Encapsulation equipment for assembly of semiconductors	0	0
8486402039	Other	0	0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	0	0
8486402050	Apparatus designed to bond or detach wafer on ceramic block	0	0
8486402070	Moulds for rubber or plastics of injection or compression types	0	0
8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	0

8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	0	0
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	0	0
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	0
8486402095	Resistance heated electric furnaces and ovens	0	0
8486402099	Other	0	0
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	0
8486403020	For lifting, handling, loading or unloading of flat panel display	0	0
8486403090	Other	0	0
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3011, 8486.10.3019, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	0
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	0	0
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6091, 8486.20.6099, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9321, 8486.20.9329, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	0
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	0	0
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	0
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	0	0
8486903030	Of subheading 8486.30.5019, 8486.30.5020, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	0	0

8486903040	Of subheading 8486.30.3042, 8486.30.5011, 8486.30.5041, 8486.30.5042 or 8486.30.5049	0	0
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3020, 8486.40.3090	0	0
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2092, 8486.40.2093, 8486.40.2099	0	0
8487100000	Ships' or boats' propellers and blades therefor	8	0
8487901000	For vehicles of Chapter 87	8	0
8487909010	Oil seal rings	8	0
8487909090	Other	8	0
8501101000	DC motors	8	0
8501102000	AC motors	8	0
8501103000	Universal AC/DC motors	8	0
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	0
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	0
8501203000	Of an output exceeding 750 W	8	0
8501311010	Of an output not exceeding 100 W	8	0
8501311090	Other	8	0
8501312000	DC generators	8	0
8501321000	DC motors	8	0
8501322000	DC generators	8	0
8501331000	DC motors	8	0
8501332000	DC generators	8	0
8501341000	DC motors	8	0
8501342000	DC generators	8	0
8501401000	Of an output not exceeding 100 W	8	0
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	0
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	0
8501404000	Of an output exceeding 75 kW	8	0
8501510000	Of an output not exceeding 750 W	8	0
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	0
8501531000	Of an output not exceeding 375 kW	8	0
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	0
8501534000	Of an output exceeding 1500 kW	8	0
8501611000	Of an output not exceeding 750 VA	8	0
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	0

8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0
8501631000	Not less than an output equivalent to 400 kW	0	0
8501639000	Other	8	0
8501640000	Of an output exceeding 750 kVA	0	0
8502111000	Of an output not exceeding 750 VA	8	0
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	0
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0
8502131010	Not less than an output equivalent to 400 kW	0	0
8502131090	Other	8	0
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	0
8502134000	Of an output exceeding 3500 kVA	0	0
8502201000	Of an output not exceeding 75 kVA	8	0
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	0
8502203010	Not less than an output equivalent to 400 kW	0	0
8502203090	Other	8	0
8502204000	Of an output exceeding 750 kVA	0	0
8502311000	Of an output not exceeding 75 kVA	5	0
8502312000	Of an output exceeding 75 kVA but not exceeding 750 kVA	5	0
8502314000	Of an output exceeding 750 kVA	5	0
8502391000	Of an output not exceeding 75 kVA	5	0
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	5	0
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	5	0
8502394000	Of an output exceeding 750 kVA	5	0
8502400000	Electric rotary converters	8	0
8503001000	Of motors	8	0
8503002010	For wind-powered generators	5	0
8503002090	Other	5	0
8503003000	Of rotary converters	8	0
8504101010	Rated at not more than 1 A	8	0
8504101020	Rated at more than 1 A but not more than 20 A	8	0
8504102000	Rated at more than 20 A but not more than 60 A	8	0
8504103000	Rated at more than 60 A	8	0
8504211000	Instrument transformers	8	0
8504219010	Having a power handling capacity not exceeding 100 kVA	8	0
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	0
8504221000	Instrument transformers	8	0

8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	0
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	0
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	0
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	0
8504311000	Instrument transformers	8	0
8504312000	Voltage regulators	8	0
8504319010	Having a power handling capacity not exceeding 100 VA	8	0
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	0
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	0
8504321000	Instrument transformers	8	0
8504322000	Voltage regulators	8	0
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	0
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	0
8504331000	Instrument transformers	8	0
8504332000	Voltage regulators	8	0
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	0
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	0
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	0
8504341000	Instrument transformers	8	0
8504342000	Voltage regulators	8	0
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	0
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	0
8504401010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504401090	Other	2	0
8504402011	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504402019	Other	2	0
8504402091	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0

8504402099	Other	2	0
8504403010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504403090	Other	3.25	0
8504404010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504404090	Other	3.25	0
8504405010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504405090	Other	3.25	0
8504409011	For automatic data processing machines	0	0
8504409019	Other	0	0
8504409091	For telecommunication apparatus	0	0
8504409099	Other	3.25	0
8504501010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504501090	Other	0	0
8504502010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504502090	Other	0	0
8504509010	For automatic data processing machines and units of heading 8471 or of subheading 8443.31 or 8443.32 or 8528.42 or 8528.52 or 8528.62 thereof, and telecommunication apparatus	0	0
8504509090	Other	0	0
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data processing machines and units thereof and telecommunication apparatus	0	0
8504909000	Other	0	0
8505111000	Of alnico	8	0
8505119000	Other	8	0
8505191000	Of iron oxide	8	0
8505199000	Other	8	0
8505200000	Electro-magnetic couplings, clutches and brakes	8	0
8505901010	Of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 90.18	0	0

8505901090	Other	8	0
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	0
8505903000	Electro-magnetic lifting heads	8	0
8505909000	Parts	8	0
8506101000	Manganese batteries	13	0
8506102000	Alkali manganese batteries	13	0
8506109000	Other	8	5
8506300000	Mercuric oxide	8	5
8506400000	Silver oxide	8	5
8506500000	Lithium	8	0
8506600000	Air-Zinc	8	0
8506801000	Zinc oxide	8	5
8506809000	Other	8	0
8506900000	Parts	8	0
8507100000	Lead-acid, of a kind used for starting piston engines	8	0
8507200000	Other lead-acid accumulators	8	0
8507300000	Nickel-cadmium	8	0
8507400000	Nickel-iron	8	5
8507500000	Nickel-metal hydride	8	0
8507601000	Lithium polymer	8	0
8507609000	Other	8	0
8507800000	Other accumulators	8	0
8507901000	Seperators	8	0
8507909000	Other	8	0
8508111000	Of robot type	8	0
8508119000	Other	8	0
8508192000	Of robot type	8	0
8508199000	Other	8	0
8508600000	Other vacuum cleaners	8	0
8508701000	Of subheading 8508.11.9000	8	0
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	0
8508703000	Of subheading 8508.11.1000 or 8508.19.2000	8	0
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	0
8509801000	Coffee grinders	8	0
8509802000	Ice grinders	8	0
8509803000	Floor polishers	8	0
8509804000	Kitchen waste disposers	8	0
8509809000	Other	8	0
8509900000	Parts	8	0
8510100000	Shavers	8	0
8510200000	Hair clippers	8	0
8510300000	Hair-removing appliances	8	0

8510901000	Of shavers	8	0
8510902000	Of hair clippers	8	0
8510903000	Of hair-removing appliances	8	0
8511101000	For aircrafts	3	0
8511109000	Other	8	0
8511201000	For aircrafts	3	0
8511209000	Other	8	0
8511301000	For aircrafts	3	0
8511309000	Other	8	0
8511401000	For aircrafts	3	0
8511409000	Other	8	0
8511501000	For aircrafts	3	0
8511509000	Other	8	0
8511801000	For aircraft	3	0
8511809000	Other	8	0
8511901000	For aircraft	3	0
8511909000	Other	8	0
8512101000	Of light-emitting diode (LED)	8	0
8512109000	Other	8	0
8512201010	Of light-emitting diode (LED)	8	0
8512201090	Other	8	0
8512202010	Of light-emitting diode (LED)	8	0
8512202090	Other	8	0
8512300000	Sound signalling equipment	8	0
8512400000	Windscreen wipers, defrosters and demisters	8	0
8512900000	Parts	8	0
8513101000	Safety lamps of a kind used in mining	8	0
8513102010	Of light-emitting diode (LED)	8	0
8513102090	Other	8	0
8513109010	Of light-emitting diode (LED)	8	0
8513109090	Other	8	0
8513900000	Parts	8	0
8514101000	For laboratory	8	0
8514102000	For metal industry	8	0
8514103000	For food industry	8	0
8514109000	Other	5	0
8514201000	For laboratory	8	0
8514202000	For metal industry	8	0
8514203000	For food industry	8	0
8514209000	Other	5	0
8514301000	Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	0
8514309000	Other	5	0

8514401000	For the purpose of semiconductor manufacturing	0	0
8514409000	Other	8	0
8514901000	For the purpose of semiconductor manufacturing	0	0
8514902000	Of furnaces and ovens of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	0
8514909000	Other	5	0
8515110000	Soldering irons and guns	8	0
8515191000	Wave soldering machine of a kind used solely or principally for the manufacture of printed circuit assemblies	0	0
8515199000	Other	8	0
8515211010	Of robot type	8	0
8515211090	Other	8	0
8515212010	Of robot type	8	0
8515212090	Other	8	0
8515213010	Of robot type	8	0
8515213090	Other	8	0
8515219010	Of robot type	8	0
8515219090	Other	8	0
8515291000	Spot welders	8	0
8515292000	Seam welders	8	0
8515293000	Butt welders	8	0
8515299000	Other	8	0
8515311010	Of robot type	8	0
8515311090	Other	8	0
8515319010	Of robot type	8	0
8515319090	Other	8	0
8515391000	AC arc welding machines and apparatus	8	0
8515399000	Other	8	0
8515801000	Ultrasonic machines	8	0
8515802000	Electron beam machines	8	0
8515803000	Laser operated machines	8	0
8515809000	Other	8	0
8515901010	Of a laser operated welder	8	0
8515901090	Other	8	0
8515902000	Of wave soldering machine of a kind used solely or principally for the manufacture of printed circuit assemblies	0	0
8515909000	Other	8	0
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	0
8516210000	Storage heating radiators	8	0
8516290000	Other	8	0
8516310000	Hair dryers	8	0

8516320000	Other hair-dressing apparatus	8	0
8516330000	Hand-drying apparatus	8	0
8516400000	Electric smoothing irons	8	0
8516500000	Microwave ovens	8	0
8516601000	Electrical ovens	8	0
8516602000	Electric rice cookers(including with constant warming function)	8	0
8516609000	Other	8	0
8516710000	Coffee or tea makers	8	0
8516720000	Toasters	8	0
8516791000	Electric jar	8	0
8516799000	Other	8	0
8516800000	Electric heating resistors	8	0
8516900000	Parts	8	0
8517110000	Line telephone sets with cordless handsets	0	0
8517121010	With digital broadcasting receiver	0	0
8517121090	Other	0	0
8517122010	With digital broadcasting receiver	0	0
8517122090	Other	0	0
8517123010	With digital broadcasting receiver	0	0
8517123090	Other	0	0
8517124010	With digital broadcasting receiver	0	0
8517124090	Other	0	0
8517129010	With digital broadcasting receiver	0	0
8517129090	Other	0	0
8517181000	Of push button type	0	0
8517189000	Other	0	0
8517611000	Base stations transceiver	0	0
8517619000	Other	0	0
8517621000	Teleprinters	0	0
8517622010	For public exchange	0	0
8517622020	For private exchange	0	0
8517622090	Other	0	0
8517623110	Terminal equipment	0	0
8517623120	Repeater	0	0
8517623190	Other	0	0
8517623210	Terminal equipment	0	0
8517623220	Repeater	0	0
8517623290	Other	0	0
8517623310	Optical repeater	0	0
8517623320	Optical terminal equipment	0	0
8517623390	Other	0	0
8517623410	Analog to digital, digital to analog converter	0	0
8517623420	Codec (coder and decoder)	0	0

8517623430	Modem (including modem card)	0	0
8517623490	Other	0	0
8517623510	FDM (frequency division modulation) type	0	0
8517623520	TDM (time division modulation) type	0	0
8517623590	Other	0	0
8517623900	Other	0	0
8517624010	Key-phone	0	0
8517624020	Picture telegraphic apparatus	0	0
8517624090	Other	0	0
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	0
8517626020	Picture telegraphic apparatus	0	0
8517626031	Walkie-talkie sets	0	0
8517626039	Other	0	0
8517626050	Switching apparatus for radio telecommunication	0	0
8517626060	Repeater for radio telecommunication	0	0
8517626090	Other	0	0
8517627000	Other units of automatic data processing machines	0	0
8517629000	Other	0	0
8517691100	HF (high frequency), MF (medium frequency) or LF (low frequency) receiving apparatus	0	0
8517691211	Portable receivers for calling alerting or paging	0	0
8517691219	Other	0	0
8517691290	Other	0	0
8517691900	Other	0	0
8517692000	Videophones	0	0
8517699000	Other	0	0
8517701010	Of line telephone sets	0	0
8517701021	Key pads	0	0
8517701022	Frames	0	0
8517701023	Display modules	0	0
8517701029	Other	0	0
8517701090	Other	0	0
8517702000	Of subheading 8517.61	0	0
8517703010	Of teleprinters	0	0
8517703021	Of public exchange	0	0
8517703022	Of private exchange	0	0
8517703029	Other	0	0
8517703031	Of co-axial cable carrier equipment	0	0
8517703032	Of optical fibre transmission system	0	0
8517703039	Other	0	0
8517703041	Of picture telegraphic apparatus	0	0
8517703049	Other	0	0
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	0

8517703061	Display modules	0	0
8517703069	Other	0	0
8517703070	Other units of automatic data processing machines	0	0
8517703090	Other	0	0
8517704011	Of portable receiver for calling, alerting or paging	0	0
8517704019	Other	0	0
8517704020	Of videophones	0	0
8517704090	Other	0	0
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use	0	0
8518109010	Wireless microphones, including a set of wireless microphones	4	0
8518109090	Other	4	0
8518210000	Single loudspeakers, mounted in their enclosures	4	0
8518220000	Multiple loudspeakers, mounted in the same enclosure	4	0
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	0
8518299000	Other	4	0
8518304000	Line telephone handsets	0	0
8518309000	Other	4	15
8518400000	Audio-frequency electric amplifiers	2	0
8518500000	Electric sound amplifier sets	0	0
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	0
8518909000	Other	0	0
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	0
8519209000	Other, not incorporating a sound recording device	8	0
8519301000	With automatic record changing mechanism	8	0
8519309000	Other	8	0
8519500000	Telephone answering machines	0	0
8519811000	Transcribing machines, not incorporating a sound recording device	0	0
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	0	0
8519812210	For vehicles	0	0
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	0	0
8519812290	Other	0	0
8519812310	For vehicles	0	0
8519812320	Of portable type	0	0
8519812390	Other	0	0
8519812900	Other	0	0
8519813000	Dictating machines not capable of operating without an external source of power	0	0

8519814111	For vehicles	0	0
8519814112	Of portable type	0	0
8519814119	Other	0	0
8519814190	Other	0	0
8519814200	Other, cassette-type	0	0
8519814300	Other	0	0
8519815020	Of disc type	0	0
8519815030	Cassette-type	0	0
8519815090	Other	0	0
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	0	0
8519891000	Other record-players, not incorporating a sound recording device	0	0
8519893000	Decks, whether or not incorporating a sound reproducing device	0	0
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	0	0
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	0	0
8521100000	Magnetic tape-type	0	0
8521901000	Of disc type	2	0
8521909000	Other	2	0
8522100000	Pick-up cartridges	8	0
8522901020	For video recording	0	0
8522901090	Other	0	0
8522902000	Laser pick-up	0	0
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	0
8522909020	PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	0
8522909090	Other	0	0
8523210000	Cards incorporating a magnetic stripe, whether or not recording	0	0
8523291110	Of a width not exceeding 4 mm	0	0
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	0
8523291130	Of a width exceeding 6.5 mm	0	0
8523291200	Magnetic discs	0	0
8523291900	Other	0	0
8523292111	Containing computer software	0	0
8523292119	Other	0	0
8523292121	Containing computer software	0	0
8523292129	Other	0	0
8523292131	Containing computer software	0	0
8523292139	Other	0	0
8523292210	Of a width not exceeding 4 mm	0	0

8523292220	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	0
8523292231	Those recorded video	0	0
8523292239	Other	0	0
8523292911	Containing computer software	0	0
8523292919	Other	0	0
8523292991	Those recorded video	0	0
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523292999	Other	0	0
8523410000	Unrecorded	0	0
8523491011	Containing computer software	0	0
8523491019	Other	0	0
8523491020	For reproducing sound only	0	0
8523491031	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523491039	Other	0	0
8523499011	Containing computer software	0	0
8523499019	Other	0	0
8523499091	Those recorded video	0	0
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523499099	Other	0	0
8523511000	Unrecorded media	0	0
8523512110	Containing computer software	0	0
8523512190	Other	0	0
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523512990	Other	0	0
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	0
8523529000	Other and parts thereof	0	0
8523591000	Unrecorded media	0	0
8523592110	Containing computer software	0	0
8523592190	Other	0	0

8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523592990	Other	0	0
8523593000	Proximity cards and tags	0	0
8523801000	Unrecorded media	0	0
8523802100	Gramophone records	0	0
8523802210	Containing computer software	0	0
8523802290	Other	0	0
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523802990	Other	0	0
8525501000	Radio-broadcasting apparatus	0	0
8525502000	Television transmission apparatus	0	0
8525509000	Other	0	0
8525601000	Radio-broadcasting apparatus	0	0
8525602000	Television transmission apparatus	0	0
8525609000	Other	0	0
8525801010	For video tape recorder	0	0
8525801020	For monitor television	0	0
8525801090	Other	0	0
8525802010	Still image video cameras	0	0
8525802090	Other	0	0
8525803000	Video camera recorders	0	0
8526101000	For aircrafts	2.5	0
8526109000	Other	2.5	0
8526911010	For aircrafts	3.25	0
8526911090	Other	3.25	0
8526912010	For aircrafts	3.25	0
8526912090	Other	3.25	0
8526913010	For aircrafts	2	0
8526913020	For vehicles	2	0
8526913090	Other	2	0
8526914000	Loran receivers	2	0
8526919010	For aircrafts	3.25	0
8526919020	For vehicles	3.25	0
8526919090	Other	3.25	15
8526920000	Radio remote control apparatus	5	15
8527120000	Pocket-size radio cassette-players	0	0
8527131000	Of cassette-type	0	0

8527132000	Of disc type	0	0
8527133000	Combined with cassette-type and disc type	0	0
8527139000	Other	0	0
8527190000	Other	0	0
8527211000	Of cassette-type	8	0
8527212010	Capable of receiving and decoding digital radio data system signals	4	0
8527212090	Other	8	0
8527213010	Capable of receiving and decoding digital radio data system signals	4	0
8527213090	Other	8	0
8527219010	Capable of receiving and decoding digital radio data system signals	4	0
8527219090	Other	8	0
8527290000	Other	0	0
8527911010	Of cassette-type	0	0
8527911020	Of disc type	0	0
8527911030	Combined with cassette-type and disc type	0	0
8527911090	Other	0	0
8527919000	Other	0	0
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	0	0
8527990000	Other	0	0
8528420000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	0
8528491010	Of specially manufactured for medical purpose	0	0
8528491090	Other	0	0
8528492010	Of specially manufactured for medical purpose	0	0
8528492090	Other	0	0
8528521000	LCD(liquid crystal display) monitor	0	0
8528529000	Other	0	0
8528591010	Of specially manufactured for medical purpose	8	0
8528591090	Other	8	0
8528592010	Of specially manufactured for medical purpose	8	0
8528592090	Other	8	0
8528620000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	0
8528690000	Other	8	0
8528711000	Video tuner	0	0
8528712020	With a bilateral-communication function	0	0
8528712090	Other	0	0
8528719000	Other	0	0
8528721010	Of analog	8	0
8528721020	Of digital	8	0

8528722010	Of analog	8	0
8528722020	Of digital	8	0
8528723010	Of analog	8	0
8528723020	Of digital	8	0
8528724010	Of analog	8	0
8528724020	Of digital	8	0
8528725010	Of analog	8	0
8528725020	Of digital	8	0
8528729000	Other	8	0
8528732000	Of the length of fluorescent screen of braun tube less than 45.72 cm in diagonal line	8	0
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagonal line	8	0
8528739000	Other	8	0
8529101000	For radar apparatus	2.5	15
8529109100	For radio navigational aid or radio remote control apparatus	3.25	15
8529109210	For receiving from satellites	3.25	0
8529109290	Other	3.25	0
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	0
8529109900	Other	3.25	15
8529901000	Of radar apparatus	0	0
8529909100	Of radio navigational aid or radio remote control apparatus	0	0
8529909200	Of transmission apparatus for radio-broadcasting or television	0	0
8529909400	Of radio-broadcast receivers	0	0
8529909500	Of television cameras	0	0
8529909610	Tuner for colour	0	0
8529909620	Tuner for black and white or monochrome	0	0
8529909630	Screen for video projector	0	0
8529909641	For plasma display panel type	0	0
8529909642	For liquid cristal display (LCD) type	0	0
8529909643	For organic light-emitting display (OLED) type	8	15
8529909649	Other	0	0
8529909650	Other parts for black and white or monochrome	0	0
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	0
8529909921	Display modules	0	0
8529909929	Other	0	0
8529909990	Other	0	0
8530101010	For ground equipment	8	0
8530101090	Other	8	0
8530109000	Other	8	0

8530800000	Other equipment	8	0
8530900000	Parts	8	0
8531101000	Burglar alarms	8	0
8531102000	Fire alarms	8	0
8531103000	Gas alarms	8	0
8531104000	Electric bells	8	0
8531105000	Sirens	8	0
8531109000	Other sound or signalling apparatus	8	0
8531201000	Indicator panels incorporating liquid crystal devices (LCD)	0	0
8531202000	Indicator panels incorporating light-emitting diodes (LED)	0	0
8531802000	Doorbells, chimes, buzzers or similar apparatus	8	0
8531809000	Other	0	0
8531901000	Of subheading 8531.10	0	0
8531902000	Of subheading 8531.20	0	0
8531909000	Other	0	0
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	0
8532210000	Tantalum	0	0
8532220000	Aluminium electrolytic	0	0
8532230000	Ceramic dielectric, single layer	0	0
8532240000	Ceramic dielectric, multilayer	0	0
8532250000	Dielectric of paper or plastics	0	0
8532290000	Other	0	0
8532301000	Variable polyethylene capacitors	0	0
8532309000	Other	0	0
8532901000	Of fixed capacitors	0	0
8532902000	Of variable capacitors	0	0
8532909000	Other	0	0
8533100000	Fixed carbon resistors, composition or film types	0	0
8533212000	Thermistor	0	0
8533219000	Other	0	0
8533292000	Thermistor	0	0
8533299000	Other	0	0
8533310000	For a power handling capacity not exceeding 20 W	0	0
8533390000	Other	0	0
8533401000	Variable carbon resistors	0	0
8533403000	Varistor	0	0
8533409000	Other	0	0
8533901000	Of variable resistors	0	0
8533909000	Other	0	0
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	0

8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	0
8534009000	Other	0	0
8535100000	Fuses	8	0
8535211000	Rated at less than 7.25 kV	8	0
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	0
8535291000	Rated at less than 200 kV	8	0
8535292000	Rated at 200 kV and more	8	0
8535301000	Rated at less than 7.25 kV	8	0
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	0
8535303000	Rated at 72.5 kV and more	8	0
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	0
8535901000	Connector	8	0
8535902000	Electrical terminal	8	0
8535909000	Other	8	0
8536101000	Of tube-type	8	0
8536109000	Other	8	0
8536200000	Automatic circuit breakers	8	0
8536300000	Other apparatus for protecting electrical circuits	0	0
8536410000	For a voltage not exceeding 60 V	8	0
8536490000	Other	8	0
8536501000	Rotary type	3.25	0
8536502000	Push-button type	3.25	0
8536503000	Micro-type	3.25	0
8536504000	Of magnet switches (including magnetic contactors)	3.25	0
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	0
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	0
8536509030	Of temperature protected, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	0
8536509090	Other	3.25	0
8536610000	Lamp-holders	8	0
8536691000	For co-axial cables and printed circuits	0	0
8536699000	Other	8	0
8536701000	Of plastics	6.5	0
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	0
8536703010	Cast, moulded, stamped or forged, but not further worked	0	0
8536703090	Other	8	0
8536901000	Junction boxes	0	0
8536902000	Battery clamp of a kind used for motor vehicles of heading 8702, 8703, 8704 or 8711	8	0

8536909010	Connection and contact elements for wires or cables	0	0
8536909090	Other	0	0
8537101000	Switch boards	8	0
8537102010	Numerical control panels	8	0
8537102020	Programmable controllers	8	0
8537102090	Other	8	0
8537103000	Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0	0
8537109000	Other	8	0
8537201000	Switch boards	8	0
8537202000	Control panels	8	0
8537209000	Other	8	0
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	0	0
8538901000	Of switches	8	0
8538902000	Of automatic circuit breakers	8	0
8538903000	Of relays	8	0
8538904000	Of control panels	8	0
8538909000	Other	8	0
8539100000	Sealed beam lamp units	8	0
8539210000	Tungsten halogen	8	0
8539221000	Incandescent lamps	8	0
8539222000	Decoration lamps	8	0
8539223000	Beam lamps	8	0
8539224000	Attracting fish lamps	8	0
8539229000	Other	8	0
8539290000	Other	8	0
8539310000	Fluorescent, hot cathode	8	0
8539321000	Mercury lamps	8	0
8539322000	Sodium vapour lamps	8	0
8539323000	Metal halide lamps	8	0
8539391010	For backlighting of flat panel displays	0	0
8539391090	Other	8	0
8539399000	Other	8	0
8539410000	Arc lamps	8	0
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	0
8539491090	Other	8	0
8539492000	Infra-red lamps	8	0
8539500000	Light-emitting diode (LED) lamps	8	0
8539901000	Of filament lamps	8	0

8539902000	Of discharge lamps	8	0
8539909000	Other	8	0
8540110000	Colour	8	0
8540120000	Monochrome	8	0
8540200000	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	8	0
8540400000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	0
8540601000	Colour	8	0
8540609000	Other	8	0
8540710000	Magnetrons	8	0
8540791000	Klystrons	8	0
8540799000	Other	8	0
8540810000	Receiver or amplifier valves and tubes	8	0
8540891000	Thermionic valves and tubes for transmitters	8	0
8540892000	Discharge tubes	8	0
8540899000	Other	8	0
8540911000	Deflection coils	8	0
8540912000	Electron guns	8	0
8540913000	Shadow mask	8	0
8540919000	Other	8	0
8540990000	Other	8	0
8541101000	Chips, dice and wafers not yet cut into chips	0	0
8541109000	Other	0	0
8541211000	Chips, dice and wafers not yet cut into chips	0	0
8541219000	Other	0	0
8541291000	Chips, dice and wafers not yet cut into chips	0	0
8541299000	Other	0	0
8541301000	Chips, dice and wafers not yet cut into chips	0	0
8541302000	Thyristors	0	0
8541303000	Diacs	0	0
8541304000	Triacs	0	0
8541401000	Chips, dice and wafers not yet cut into chips	0	0
8541402010	Laser devices	0	0
8541402090	Other	0	0
8541409010	Photoconductive cells	0	0
8541409021	Solar cells	0	0
8541409022	Solar modules, including solar cells assembled into modules or panels	0	0
8541409029	Other	0	0
8541409030	Charge coupled devices (CCD)	0	0
8541409090	Other	0	0
8541501000	Chips, dice and wafers not yet cut into chips	0	0
8541502000	Rectifier devices	0	0

8541509000	Other	0	0
8541601000	Crystal vibrator	0	0
8541609000	Other	0	0
8541902000	Of diodes	0	0
8541903000	Of transistors	0	0
8541909000	Other	0	0
8542311000	Monolithic integrated circuits	0	0
8542312000	Hybrid integrated circuits	0	0
8542313000	Multichip integrated circuits	0	0
8542314010	Suitable for use solely or principally with the arms and ammunition of heading 93.01 or 93.06	0	0
8542314020	Suitable for use solely or principally with the instruments and apparatus for aircraft of heading 90.32	0	0
8542314030	Suitable for use solely or principally with the apparatus of heading 85.17	0	0
8542314040	Suitable for use solely or principally with the apparatus of subheading 8528.42, 8528.52, 8528.62 or 8531.20	0	0
8542314050	Suitable for use solely or principally with the instruments and appliances and machines for the purpose of semiconductor manufacturing of heading 90.31	0	0
8542314060	Suitable for use solely or principally with the machine and apparatus of heading 84.25, 84.26, 84.28, 84.29, 84.30, 8443.99, 84.70, 84.71, 84.72, 90.26, 90.30, or 95.04	0	0
8542314090	Other	0	0
8542321010	DRAM (Dynamic random access memory)	0	0
8542321020	SRAM (Static random access memory)	0	0
8542321030	Flash memory	0	0
8542321090	Other	0	0
8542322000	Hybrid integrated circuits	0	0
8542323000	Multichip integrated circuits	0	0
8542324010	Suitable for use solely or principally with the arms and ammunition of heading 93.01 or 93.06	0	0
8542324020	Suitable for use solely or principally with the instruments and apparatus for aircraft of heading 90.32	0	0
8542324030	Suitable for use solely or principally with the apparatus of heading 85.17	0	0
8542324040	Suitable for use solely or principally with the apparatus of subheading 8528.42, 8528.52, 8528.62 or 8531.20	0	0
8542324050	Suitable for use solely or principally with the instruments and appliances and machines for the purpose of semiconductor manufacturing of heading 90.31	0	0

8542324060	Suitable for use solely or principally with the machine and apparatus of heading 84.25, 84.26, 84.28, 84.29, 84.30, 8443.99, 84.70, 84.71, 84.72, 90.26, 90.30, or 95.04	0	0
8542324090	Other	0	0
8542331000	Monolithic integrated circuits	0	0
8542332000	Hybrid integrated circuits	0	0
8542333000	Multichip integrated circuits	0	0
8542334010	Suitable for use solely or principally with the arms and ammunition of heading 93.01 or 93.06	0	0
8542334020	Suitable for use solely or principally with the instruments and apparatus for aircraft of heading 90.32	0	0
8542334030	Suitable for use solely or principally with the apparatus of heading 85.17	0	0
8542334040	Suitable for use solely or principally with the apparatus of subheading 8528.42, 8528.52, 8528.62 or 8531.20	0	0
8542334050	Suitable for use solely or principally with the instruments and appliances and machines for the purpose of semiconductor manufacturing of heading 90.31	0	0
8542334060	Suitable for use solely or principally with the machine and apparatus of heading 84.25, 84.26, 84.28, 84.29, 84.30, 8443.99, 84.70, 84.71, 84.72, 90.26, 90.30, or 95.04	0	0
8542334090	Other	0	0
8542391000	Monolithic integrated circuits	0	0
8542392000	Hybrid integrated circuits	0	0
8542393000	Multichip integrated circuits	0	0
8542394010	Suitable for use solely or principally with the arms and ammunition of heading 93.01 or 93.06	0	0
8542394020	Suitable for use solely or principally with the instruments and apparatus for aircraft of heading 90.32	0	0
8542394030	Suitable for use solely or principally with the apparatus of heading 85.17	0	0
8542394040	Suitable for use solely or principally with the apparatus of subheading 8528.42, 8528.52, 8528.62 or 8531.20	0	0
8542394050	Suitable for use solely or principally with the instruments and appliances and machines for the purpose of semiconductor manufacturing of heading 90.31	0	0
8542394060	Suitable for use solely or principally with the machine and apparatus of heading 84.25, 84.26, 84.28, 84.29, 84.30, 8443.99, 84.70, 84.71, 84.72, 90.26, 90.30, or 95.04	0	0
8542394090	Other	0	0
8542901000	Of monolithic integrated circuits	0	0
8542902000	Of hybrid integrated circuits	0	0

8542903000	Of multichip integrated circuits	0	0
8542904010	Suitable for use solely or principally with the arms and ammunition of heading 93.01 or 93.06	0	0
8542904020	Suitable for use solely or principally with the instruments and apparatus for aircraft of heading 90.32	0	0
8542904030	Suitable for use solely or principally with the apparatus of heading 85.17	0	0
8542904040	Suitable for use solely or principally with the apparatus of subheading 8528.42, 8528.52, 8528.62 or 8531.20	0	0
8542904050	Suitable for use solely or principally with the instruments and appliances and machines for the purpose of semiconductor manufacturing of heading 90.31	0	0
8542904060	Suitable for use solely or principally with the machine and apparatus of heading 84.25, 84.26, 84.28, 84.29, 84.30, 8443.99, 84.70, 84.71, 84.72, 90.26, 90.30, or 95.04	0	0
8542904090	Other	0	0
8543100000	Particle accelerators	8	0
8543200000	Signal generators	0	0
8543301000	Of a kind used solely or principally for the manufacture of printed circuits, other than for electrophoresis	0	0
8543309000	Other	8	0
8543701000	Electric fence energisers	8	0
8543702010	Medicated water electrolysis apparatus	8	0
8543702020	Electrical beauty appliances	8	0
8543702030	Audio mixers	8	0
8543702040	Equalizers	8	0
8543702050	Ozon generator	8	0
8543702090	Other	8	0
8543703000	Electrical machines with translation or dictionary functions	0	0
8543704010	Of containing solutions with nicotine	8	0
8543704090	Other	8	0
8543705000	Articles for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	0	0
8543709010	High frequency amplifiers	8	0
8543709020	Detectors, including optical sensor	8	0
8543709040	Cordless infrared remote control devices for video game consoles	0	0
8543709050	Digital flight-data recorders	0	0
8543709060	Portable battery operated electronic reader for recording and reproducing text, still image or audio file	0	0

8543709070	Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	0	0
8543709090	Other	8	0
8543901000	Electronic microassemblies	0	0
8543909011	Organic light-emitting diodes (OLED)	0	0
8543909019	Other	0	0
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	0
8543909090	Other	0	0
8544111000	Insulating lacquer or enamel insulated	8	0
8544119000	Other	8	0
8544190000	Other	8	0
8544200000	Co-axial cable and other co-axial electric conductors	8	0
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	0
8544421010	Of a kind used for telecommunications	0	0
8544421090	Other	8	0
8544422010	Of a kind used for telecommunications	0	0
8544422090	Other	8	0
8544429010	Of a kind used for telecommunications	0	0
8544429090	Other	8	0
8544491011	For a voltage not exceeding 80 V	0	0
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	0
8544491090	Other	8	0
8544492011	For a voltage not exceeding 80 V	0	0
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	0
8544492090	Other	8	0
8544499011	For a voltage not exceeding 80 V	0	0
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	0
8544499090	Other	8	0
8544601010	Plastic insulated wire	8	0
8544601090	Other	8	0
8544602010	Plastic insulated wire	8	0
8544602090	Other	8	0
8544603010	Plastic insulated wire	8	0
8544603090	Other	8	0
8544700000	Optical fibre cables	0	0
8545110000	Of a kind used for furnaces	5	0
8545190000	Other	5	0
8545200000	Brushes	8	0

8545901000	Carbon rod	8	0
8545902000	Carbon heating film	8	0
8545909000	Other	8	0
8546100000	Of glass	8	0
8546200000	Of ceramics	8	0
8546901000	Artificial plastic insulators	8	0
8546909000	Other	8	0
8547100000	Insulating fittings of ceramics	8	0
8547200000	Insulating fittings of plastics	8	0
8547900000	Other	8	0
8548101000	Of subheading 3824.84 to 3824.88, 3824.91 or 3824.99	6.5	0
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	0
8548103000	Of subheading 7404.00	0	0
8548104000	Of subheading 7503.00 or 7902.00	0	0
8548105000	Of subheading 7802.00	0	0
8548106000	Of subheading 8107.30 or 8111.00	3	0
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	0
8548109000	Other	8	0
8548901000	Electronic microassemblies	0	0
8548902010	Of organic light-emitting diodes (OLED)	8	0
8548902090	Other	8	0
8548909000	Other	8	0
8601100000	Powered from an external source of electricity	5	0
8601200000	Powered by electric accumulators	5	0
8602100000	Diesel-electric locomotives	0	0
8602900000	Other	0	0
8603101000	Coaches	5	0
8603102000	Vans and trucks	5	0
8603901000	Coaches	5	0
8603902000	Vans and trucks	5	0
8604004000	Track inspection vehicles	5	0
8604009000	Other	5	0
8605001000	Coaches	5	0
8605002000	Luggage vans	5	0
8605009000	Other	5	0
8606100000	Tank wagons and the like	0	0
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10	0	0
8606910000	Covered and closed	0	0
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	0
8606990000	Other	0	0
8607110000	Driving bogies and bissel-bogies	5	0

8607120000	Other bogies and bissel-bogies	5	0
8607191000	Axles	5	0
8607192000	Wheels	5	0
8607193000	Pair of axle and wheel	5	0
8607199000	Other	5	0
8607210000	Air brakes and parts thereof	5	0
8607290000	Other	5	5
8607301000	Hooks	5	0
8607302000	Coupling device	5	0
8607303000	Buffers	5	0
8607309000	Other	5	0
8607910000	Of locomotives	5	0
8607990000	Other	5	0
8608001000	Railway or tramway track fixtures and fittings	8	0
8608002000	Mechanical signalling, safety or traffic control equipment	8	0
8608009000	Parts	8	0
8609001000	For the transport of fluids	0	0
8609002000	For the transport of compressed gas	0	0
8609003000	For the transport of ordinary goods and material	0	0
8609004000	For the transport of live animals	0	0
8609005000	Of freezer and refrigerator	0	0
8609009000	Other	0	0
8701100000	Single axle tractors	8	0
8701201000	New	8	0
8701202000	Used	8	0
8701300000	Track-laying tractors	0	0
8701911010	New	8	0
8701911020	Used	8	0
8701912000	Agricultural tractors	0	0
8701919000	Other	8	0
8701921010	New	8	0
8701921020	Used	8	0
8701922000	Agricultural tractors	0	0
8701929000	Other	8	0
8701931010	New	8	0
8701931020	Used	8	0
8701932000	Agricultural tractors	0	0
8701939000	Other	8	0
8701941010	New	8	0
8701941020	Used	8	0
8701942000	Agricultural tractors	0	0
8701949000	Other	8	0
8701951010	New	8	0

8701951020	Used	8	0
8701952000	Agricultural tractors	0	0
8701959000	Other	8	0
8702101010	New	10	0
8702101020	Used	10	0
8702102010	New	10	0
8702102020	Used	10	0
8702103010	New	10	0
8702103020	Used	10	0
8702201000	New	10	0
8702202000	Used	10	0
8702301000	New	10	0
8702302000	Used	10	0
8702401000	New	10	0
8702402000	Used	10	0
8702901010	New	10	0
8702901020	Used	10	0
8702902010	New	10	0
8702902020	Used	10	0
8702903010	New	10	0
8702903020	Used	10	0
8703101000	For travelling on snow	8	0
8703102000	Golf cars	8	0
8703109000	Other	8	0
8703217000	New	8	0
8703218000	Used	8	0
8703227000	New	8	0
8703228000	Used	8	0
8703231010	New	8	0
8703231020	Used	8	0
8703239010	New	8	0
8703239020	Used	8	0
8703241010	New	8	0
8703241020	Used	8	0
8703249010	New	8	0
8703249020	Used	8	0
8703317000	New	8	0
8703318000	Used	8	0
8703321010	New	8	0
8703321020	Used	8	0
8703329010	New	8	0
8703329020	Used	8	0
8703337000	New	8	0

8703338000	Used	8	0
8703401000	New	8	0
8703402000	Used	8	0
8703501000	New	8	0
8703502000	Used	8	0
8703601000	New	8	0
8703602000	Used	8	0
8703701000	New	8	0
8703702000	Used	8	0
8703801000	New	8	0
8703802000	Used	8	0
8703900000	Other	8	0
8704100000	Dumpers designed for off-highway use	0	0
8704211010	New	10	0
8704211020	Used	10	0
8704219010	Freezer and refrigerator vehicles	10	0
8704219020	Tank lorries	10	0
8704219090	Other	10	0
8704221011	New	10	0
8704221012	Used	10	0
8704221091	New	10	0
8704221092	Used	10	0
8704229010	Freezer and refrigerator vehicles	10	0
8704229020	Tank lorries	10	0
8704229090	Other	10	0
8704231010	New	10	0
8704231020	Used	10	0
8704239010	Freezer and refrigerator vehicles	10	0
8704239020	Tank lorries	10	0
8704239090	Other	10	0
8704311010	New	10	0
8704311020	Used	10	0
8704319010	Freezer and refrigerator vehicles	10	0
8704319020	Tank lorries	10	0
8704319090	Other	10	0
8704321010	New	10	0
8704321020	Used	10	0
8704329010	Freezer and refrigerator vehicles	10	0
8704329020	Tank lorries	10	0
8704329090	Other	10	0
8704901010	New	10	0
8704901020	Used	10	0
8704909010	Freezer and refrigerator vehicles	10	0

8704909020	Tank lorries	10	0
8704909090	Other	10	0
8705101000	Of telescopic boom type	8	0
8705102000	Of latticed boom type	8	0
8705109000	Other	8	0
8705200000	Mobile drilling derricks	8	0
8705300000	Fire fighting vehicles	8	0
8705400000	Concrete-mixer lorries	8	0
8705901010	Agricultural spraying lorries	8	0
8705901090	Other	8	0
8705909010	Breakdown lorries	8	0
8705909020	Road sweeper lorries	8	0
8705909030	Mobile workshops	8	0
8705909040	Mobile broadcast vans	8	0
8705909050	Mobile clinics	8	0
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	0
8705909070	Snow-ploughs and snow-blowers	8	0
8705909090	Other	8	0
8706001000	For the motor Vehicles falling within heading 87.01	8	0
8706002000	For the motor vehicles falling within heading 87.02	8	0
8706003000	For the motor vehicles falling within heading 87.03	8	0
8706004000	For the motor vehicles falling within heading 87.04	8	0
8706005000	For the motor vehicles falling within heading 87.05	8	0
8707100000	For the vehicles of heading 87.03	8	0
8707901000	For the motor vehicles falling within heading 87.01	8	0
8707902000	For the motor vehicles falling within heading 87.02	8	0
8707903000	For the motor vehicles falling within heading 87.04	8	0
8707904000	For the motor vehicles falling within heading 87.05	8	0
8708100000	Bumpers and parts thereof	8	0
8708210000	Safety seat belts	8	0
8708290000	Other	8	0
8708301000	Mounted brake linings	8	0
8708302000	Brake booster	8	0
8708303000	Electronic control brakes	8	0
8708309000	Other	8	0
8708400000	Gear boxes and parts thereof	8	0
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	5
8708502000	Non-driving axles and parts thereof	8	0
8708700000	Road wheels and parts and accessories thereof	8	0
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	0
8708910000	Radiators and parts thereof	8	0
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	0

8708930000	Clutches and parts thereof	8	0
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	0
8708951000	Air bags	8	0
8708959000	Other	8	0
8708991010	For the motor vehicles falling within heading 87.01	8	0
8708991020	For the motor vehicles falling within heading 87.02	8	0
8708991030	For the motor vehicles falling within heading 87.03	8	0
8708991040	For the motor vehicles falling within heading 87.04	8	0
8708991050	For the motor vehicles falling within heading 87.05	8	0
8708999000	Other	8	0
8709110000	Electrical	8	0
8709190000	Other	8	0
8709900000	Parts	8	0
8710001000	Tanks	0	0
8710002000	Other armoured fighting vehicles, motorised	0	0
8710009000	Parts	0	0
8711101000	Motor cycles	8	0
8711102000	Mopeds	8	0
8711109000	Other	8	0
8711201000	Motor cycles	8	0
8711209000	Other	8	0
8711301000	Motor cycles	8	0
8711309000	Other	8	0
8711401000	Motor cycles	8	0
8711409000	Other	8	0
8711501000	Motor cycles	8	0
8711509000	Other	8	0
8711601000	Motor cycles	8	0
8711609000	Other	8	0
8711901000	Motor cycles	8	0
8711909000	Other	8	0
8712001000	Racing bicycles	8	0
8712009020	Tricycles	8	0
8712009090	Other	8	0
8713100000	Not mechanically propelled	0	0
8713900000	Other	0	0
8714101000	Saddles	8	0
8714109000	Other	8	0
8714200000	Of carriages for disabled persons	0	0
8714911000	Frames	8	0
8714912000	Forks	8	0
8714919000	Parts thereof	8	0
8714921000	Wheel Rims	8	0

8714922000	Spokes	8	0
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	0
8714932000	Free-wheel sprocket-wheels	8	0
8714941000	Brakes	8	0
8714949000	Parts thereof	8	0
8714950000	Saddles	8	0
8714961000	Pedals	8	0
8714962000	Crankgear	8	0
8714969000	Parts thereof	8	0
8714990000	Other	8	0
8715000000	Baby carriages and parts thereof	5	0
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	0
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	0
8716310000	Tanker trailers and tanker semi-trailers	8	0
8716390000	Other	8	0
8716400000	Other trailers and semi-trailers	8	0
8716801000	Hand-carts	8	0
8716802000	Carts drawn by ox or horse	8	0
8716803000	Sledges	8	0
8716809000	Other	8	0
8716901000	Of trailers and semi-trailers	8	0
8716909000	Other	8	0
8801001000	Gliders and hang gliders	0	0
8801009010	Balloons and dirigibles	8	0
8801009090	Other	0	0
8802111000	For military use	0	0
8802119000	Other	0	0
8802121000	For military use	0	0
8802129000	Other	0	0
8802201000	Of propeller type	0	0
8802202000	Of turbo-propeller type	0	0
8802203000	Of turbo-jet type	0	0
8802209000	Other	0	0
8802301000	Of propeller type	0	0
8802302000	Of turbo-propeller type	0	0
8802303000	Of turbo-jet type	0	0
8802309000	Other	0	0
8802401000	Of propeller type	0	0
8802402000	Of turbo-propeller type	0	0
8802403000	Of turbo-jet type	0	0
8802409000	Other	0	0
8802601010	Satellites	0	0

8802601090	Other	0	0
8802602000	Spacecraft launch vehicles	0	0
8802603000	Suborbital	0	0
8803100000	Propellers and rotors and parts thereof	0	0
8803200000	Under-carriages and parts thereof	0	0
8803301000	Of aeroplanes	0	0
8803302000	Of helicopters	0	0
8803901000	Of gliders and hang gliders	0	0
8803902000	Spacecraft (including satelliters)	0	0
8803909000	Other	0	0
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	0
8804002000	Rotochutes	0	0
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	0
8804009020	Of rotochutes	0	0
8805101010	For military use and police use	0	0
8805101090	Other	5	0
8805102010	For military use and police use	0	0
8805102090	Other	5	0
8805109010	For military use and police use	0	0
8805109090	Other	5	0
8805211010	For military and police use	0	0
8805211090	Other	0	0
8805212010	For military and police use	0	0
8805212090	Other	0	0
8805291010	For military and police use	0	0
8805291090	Other	0	0
8805292010	For military and police use	0	0
8805292090	Other	0	0
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	0
8901200000	Tankers	0	0
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	0
8901901000	Vessels for the transport of goods	0	0
8901902000	Vessels for the transport of both persons and goods	0	0
8902001010	Steel ships	0	0
8902001020	FRP ships	0	0
8902001030	Wooden ships	0	0
8902001090	Other	0	0
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	0
8902002090	Other	0	0

8903100000	Inflatable	8	0
8903910000	Sailboats, with or without auxiliary motor	8	0
8903920000	Motorboats, other than outboard motorboats	8	0
8903991000	Outboard motorboats	8	0
8903999000	Other	8	0
8904001000	Tugs	5	0
8904002000	Pusher craft	5	0
8904009000	Other	5	0
8905100000	Dredgers	5	0
8905201000	Drilling ships platforms	5	0
8905202000	Production platforms	5	0
8905209000	Other	5	0
8905901000	Light-vessels	5	0
8905902000	Fire-floats	5	0
8905903000	Floating cranes	5	0
8905905000	Salvage ships	5	0
8905907000	Drilling ships	5	0
8905908000	Floating docks	5	0
8905909000	Other	5	0
8906100000	War ships	0	0
8906900000	Other	0	0
8907100000	Inflatable rafts	5	0
8907901000	Rafts (other than subheading 8907.10)	5	0
8907902000	Tanks	5	0
8907903000	Coffer-dams	5	0
8907904000	Landing-stages	5	0
8907905000	Buoys	5	0
8907906000	Beacons	5	0
8907909000	Other	5	0
8908001000	Ship, boats and other vessels for breaking up	0	0
8908009000	Other	0	0
9001101000	Optical fibres	8	0
9001102000	Optical fibre bundles	8	0
9001103000	Optical fibre cables	8	0
9001200000	Sheets and plates of polarising material	0	0
9001300000	Contact lenses	8	0
9001401000	For vision correction	8	0
9001409000	Other	8	0
9001501000	For vision correction	8	0
9001509000	Other	8	0
9001901000	Prisms	0	0
9001902000	Mirrors	0	0
9001903000	Other lenses	0	0

9001909000	Other	0	0
9002111000	For photographic cameras	8	0
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	0
9002119020	For projectors	8	0
9002119090	Other	8	0
9002191000	For microscopes	0	0
9002192000	For astronomical telescopes	0	0
9002199000	Other	0	0
9002201000	For photographic cameras	0	0
9002209000	Other	0	0
9002901000	For photographic cameras	0	0
9002909010	Of machines and mechanical appliances for making semiconductor devices	0	0
9002909090	Other	0	0
9003110000	Of plastics	8	0
9003191000	Made of or combined with precious metals	8	0
9003199000	Other	8	0
9003900000	Parts	8	0
9004101000	Made of or combined with precious metals	8	0
9004109000	Other	8	0
9004901000	Spectacles for correcting visions	8	0
9004902000	3D glasses(Active or passive)	8	0
9004909010	Made of, or combined with, precious metals	8	0
9004909090	Other	8	0
9005100000	Binoculars	8	0
9005801000	Monoculars	8	0
9005802010	Reflecting telescopes	8	0
9005802020	Astronomical refracting telescopes	8	0
9005802090	Other	8	0
9005809000	Other	8	0
9005900000	Parts and accessories (including mountings)	8	0
9006301000	For subaqueous photography	8	0
9006302000	Air survey cameras	8	0
9006303000	For medical or surgical examination of internal organs	8	0
9006304000	Comparison cameras for forensic and criminological purposes	8	0
9006401000	Instant polaroid cameras	8	0
9006402000	Instant sticker cameras	8	0
9006409000	Other	8	0
9006511000	Photographic cameras for special use	8	0
9006519000	Other	8	0
9006521000	Photographic cameras for special use	8	0
9006529000	Other	8	0
9006531000	Photographic cameras for special use	8	0

9006539010	Single use/disposable cameras	8	0
9006539090	Other	8	0
9006591000	Photographic cameras for special use	8	0
9006599000	Other	8	0
9006610000	Discharge lamp("electronic") flashlight apparatus	8	0
9006691000	Flashbulbs, flashcubes and the like	8	0
9006699000	Other	8	0
9006910000	For cameras	8	0
9006990000	Other	8	0
9007100000	Cameras	8	0
9007201000	For film of less than 20 mm width	8	0
9007209000	Other	8	0
9007910000	For cameras	8	0
9007920000	For projectors	8	0
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	0
9008502000	Other image projectors	8	0
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	0
9008900000	Parts and accessories	8	0
9010101000	For photo-engraving	8	0
9010102000	For microfilm	8	0
9010109010	For the purpose of semiconductor manufacturing	0	0
9010109090	Other	8	0
9010501000	Developing apparatus for semiconductor manufacturing	0	0
9010509000	Other	0	0
9010600000	Projection screens	0	0
9010901010	Of the apparatus of subheading 9010.50.1000	0	0
9010901090	Other	0	0
9010902000	Of articles of subheadings 9010.50 and 9010.60,excluding those for the purpose of semiconductor manufacturing	0	0
9010909000	Other	8	0
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0
9011109000	Other	0	0
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0
9011201090	Other	8	0
9011209000	Other	8	0
9011801000	Polarising microscopes	0	0
9011802000	Metallurgical microscopes	0	0
9011803000	Phase contrast and interference microscopes	0	0

9011804000	Biological microscopes	0	0
9011809000	Other	0	0
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	0
9011909000	Other	0	0
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0
9012101090	Other	0	0
9012102000	Diffraction apparatus	0	0
9012901000	Of subheading 9012.10.1010	0	0
9012909000	Other	0	0
9013101000	Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	0
9013109000	Other	8	0
9013200000	Lasers, other than laser diodes	0	0
9013801120	For electronic calculators	0	0
9013801130	For televisions	8	0
9013801140	For monitor	8	0
9013801190	Other	8	0
9013801920	For electronic calculators	0	0
9013801930	For televisions	8	0
9013801990	Other	8	0
9013802000	Magnifiers, loupes, thread counters	8	0
9013803000	Door viewers (door eyes)	8	0
9013809000	Other	5	0
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	0
9013902000	Of telescopic sights for fitting to arms or for periscopes	8	0
9013909000	Other	0	0
9014101010	For aircrafts	0	0
9014101090	Other	0	0
9014102010	For aircrafts	0	0
9014102090	Other	0	0
9014109000	Other	0	0
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0
9014800000	Other instruments and appliances	0	0
9014901000	For aircrafts	0	0
9014909000	Other	0	0
9015100000	Rangefinders	0	0
9015200000	Theodolites and tachymeters (tacheometers)	0	0
9015300000	Levels	8	0
9015400000	Photogrammetrical surveying instruments and appliances	0	0
9015801000	For use in the field	0	0

9015802000	For hydrographic use	0	0
9015803000	For oceanographic use	0	0
9015804000	For hydrological use	0	0
9015805000	For meteorological use	0	0
9015809000	Other	0	0
9015900000	Parts and accessories	0	0
9016001000	Direct reading balances	8	0
9016002000	Electronic balances	8	0
9016008000	Other	8	0
9016009000	Parts or accessories	8	0
9017101000	Plotters	0	0
9017109000	Other	8	0
9017201010	Plotters	0	0
9017201090	Other	8	0
9017202010	Plotters	0	0
9017202090	Other	8	0
9017203000	Mathematical calculating instruments	8	0
9017209000	Other	8	0
9017301000	Micrometers	8	0
9017302000	Dialgauges	8	0
9017303000	Vernier callipers	8	0
9017309000	Other	8	0
9017801000	Divided scales, measuring rod and tapes	8	0
9017809010	For the purpose of semiconductor manufacturing	0	0
9017809090	Other	8	0
9017901000	For the purpose of semiconductor manufacturing	0	0
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	0
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	0
9017909090	Other	8	0
9018111000	Electro-cardiographs	0	0
9018119000	Parts and accessories	0	0
9018121000	Ultrasonic scanning apparatus	0	0
9018129000	Parts and accessories	0	0
9018131000	Magnetic resonance imaging apparatus	0	0
9018139000	Parts and accessories	0	0
9018140000	Scintigraphic apparatus	8	0
9018191000	Electro-encephalographs	0	0
9018192000	Audiometers and similar apparatus	0	5
9018194000	Electro-tonographs	0	0
9018197000	Patient monitoring system	0	0
9018198000	Other	0	0

9018199000	Parts and accessories	0	0
9018201000	Ultra-violet or infra-red ray apparatus	0	0
9018209000	Parts and accessories	0	0
9018310000	Syringes, with or without needles	8	0
9018321000	Needles for injections	8	0
9018322000	Needles for sutures	8	0
9018329000	Other	8	0
9018391000	Blood transfusion set or intravenous set	8	0
9018392000	Catheters	8	0
9018398000	Other	8	0
9018399000	Parts and accessories	8	0
9018411000	Dental drill engines	8	0
9018419000	Parts and accessories	8	0
9018491000	Dental burs	8	5
9018492000	Dental units	8	0
9018493000	Scalers for treating tartar	8	0
9018498000	Other	8	0
9018499000	Parts and accessories	8	0
9018501010	Laser operated instrument	0	0
9018501090	Other	0	0
9018509000	Parts and accessories	0	0
9018901000	Pregnancy diagnostic apparatus	8	0
9018902010	Laser operated instrument	8	0
9018902090	Other	8	0
9018903000	Gynaecological or obstetrical instruments	8	0
9018904000	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	0
9018905000	Artificial kidney apparatus, including dialyzers for artificial kidney apparatus	8	0
9018906000	Electrical nerve stimulation (T.E.N.S)	0	0
9018907000	Veterinary instrument and appliances	8	5
9018908010	Laser operated instrument	8	0
9018908090	Other	8	0
9018909080	Other	0	0
9018909090	Parts and accessories	0	0
9019101000	Mechano-therapy appliances	0	0
9019102000	Massage apparatus	0	0
9019103000	Psychological aptitude-testing apparatus	0	0
9019109000	Parts and accessories	0	0
9019201000	Ozone therapy apparatus	0	0
9019202000	Oxygen therapy apparatus	0	0
9019203000	Aerosol therapy apparatus	0	0
9019204000	Artificial respiration apparatus	0	0
9019208000	Other	0	0

9019209000	Parts and accessories	0	0
9020001000	Gas masks	8	0
9020008000	Other breathing appliances	8	0
9020009000	Parts and accessories	8	0
9021100000	Orthopaedic or fracture appliances	0	0
9021210000	Artificial teeth	0	0
9021290000	Other	0	0
9021310000	Artificial joints	0	0
9021390000	Other	0	0
9021400000	Hearing aids, excluding parts and accessories	0	0
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	0
9021908000	Other	0	0
9021909000	Parts and accessories	0	0
9022120000	Computed tomography apparatus	0	0
9022130000	Other, for dental uses	0	0
9022141020	Angiography units	0	0
9022141030	Bone densimeter	0	0
9022141090	Other	0	0
9022142000	For veterinary use	0	0
9022191000	For physical or chemical testing	0	0
9022192000	For industrial use	0	0
9022199000	Other	0	0
9022211010	Gamma cameras	0	0
9022211020	Linear accelerators	0	0
9022211030	Cobalt 60 therapy units	0	0
9022211090	Other	0	0
9022212000	For veterinary use	0	0
9022291000	For physical or chemical testing	0	0
9022292000	For industrial use	0	0
9022299000	Other	0	0
9022300000	X-ray tubes	0	0
9022901010	X-ray generators	8	0
9022901020	X-ray screens	8	0
9022901030	X-ray high tension generators	8	0
9022901090	Other	8	0
9022909010	Of apparatus based on the use of X-rays	0	0
9022909090	Other	8	0
9023001000	Models of human or animal anatomies	0	0
9023009000	Other	0	0
9024101000	Hardness testing machines	0	0
9024102000	Tensile testing machines	0	0

9024103000	Compression testing machines	0	0
9024104000	Fatigue testing machines	0	0
9024105000	Universal type testing machines	0	0
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	0	0
9024109000	Other	0	0
9024801010	Testing machines to detect changes in the dimensions of textile	0	0
9024801020	Abrasion testing machines	0	0
9024801090	Other	0	0
9024809010	Elasticity meters	0	0
9024809020	Plastometers	0	0
9024809090	Other	0	0
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	0	0
9024909000	Other	0	0
9025111000	Clinical or veterinary thermometers	0	0
9025119000	Other	8	5
9025191000	Thermometers	0	0
9025192010	Optical pyrometers	0	0
9025192090	Other	0	0
9025801000	Hydrometers and similar floating instruments	0	0
9025802000	Barometers, not combined with other instruments	8	0
9025803010	Psychrometers	8	0
9025803090	Other	8	0
9025809000	Other	8	0
9025900000	Parts and accessories	0	0
9026101000	Flow meters	0	0
9026102000	Level gauges	0	0
9026109000	Other	0	0
9026201110	Liquid type	0	0
9026201120	Metallic type	0	0
9026201190	Other	0	0
9026201900	Other	0	0
9026209000	Other	0	0
9026801000	Heat meters	0	0
9026802000	Anemometers	0	0
9026809000	Other	0	0
9026900000	Parts and accessories	0	0
9027100000	Gas or smoke analysis apparatus	0	0
9027200000	Chromatographs and electrophoresis instruments	0	0
9027301000	Spectrometers	0	0
9027302000	Spectrophotometers	0	0

9027303000	Spectrograph	0	0
9027501000	Polarimeters	0	0
9027502000	Refractometers	0	0
9027503000	Colorimeters	0	0
9027504000	Luxmeters	0	0
9027509000	Other	0	0
9027801000	For physical or chemical analysis	0	0
9027802010	pH meters	0	0
9027802020	Calori meters	0	0
9027802030	Visco meters	0	0
9027802040	Expansion meters	0	0
9027802050	Exposure meters	0	0
9027802090	Other	0	0
9027901000	Microtomes	0	0
9027909010	For the purpose of semiconductor manufacturing	0	0
9027909091	For gas or smoke analysis apparatus and microtomes	0	0
9027909099	Other	0	0
9028101010	Of digital type	8	0
9028101090	Other	8	0
9028102000	Calibrating meters	8	0
9028201010	Of digital type	8	0
9028201090	Other	8	0
9028202000	Calibrating meters	8	0
9028301010	Not less than 50 A	2.25	0
9028301020	Less than 50 A	2.25	0
9028302000	Calibrating meters	2.25	0
9028900000	Parts and accessories	2.25	0
9029101000	Revolution counters	8	0
9029102000	Production counters	8	0
9029103000	Taximeters	8	0
9029104000	Mileometers	8	0
9029105000	Counters for indicating the working hours of machines	8	0
9029109000	Other	8	0
9029201010	Chronometric system	8	0
9029201090	Other	8	0
9029202000	Stroboscopes	8	0
9029900000	Parts and accessories	8	0
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	0
9030201010	Of cathode-ray	0	0
9030201090	Other	0	0
9030202000	Oscillographs	0	0
9030310000	Multimeters without a recording device	0	0
9030320000	Multimeters with a recording device	0	0

9030331000	Voltmeters	0	0
9030332000	Ammeters	0	0
9030333000	Circuit testers	0	0
9030334000	Resistance meters	8	0
9030335000	Galvanometer	0	0
9030336000	Frequency measuring apparatus	0	0
9030339000	Other	8	0
9030391000	Voltmeters	0	0
9030392000	Ammeters	0	0
9030393000	Circuit testers	0	0
9030394000	Resistance meters	0	0
9030395000	Galvanometer	0	0
9030396000	Frequency measuring apparatus	0	0
9030399000	Other	0	0
9030401000	Crosstalk meter	0	0
9030402000	Gain measuring instruments	0	0
9030403000	Distortion factor meters	0	0
9030404000	Psophometers	0	0
9030409000	Other	0	0
9030820000	For measuring or checking semiconductor wafers or devices	0	0
9030840000	Other, with a recording device	0	0
9030890000	Other	0	0
9030901000	Of subheading 9030.82	0	0
9030909000	Other	0	0
9031100000	Machines for balancing mechanical parts	0	0
9031200000	Test benches	8	0
9031411000	Focimeters	0	0
9031412000	For measuring surface particulate contamination on semiconductor wafers	0	0
9031419000	Other	0	0
9031491000	Optical surface testers	0	0
9031492000	Optical goniometers or angle gauges	0	0
9031493000	Focimeters	0	0
9031494010	For the purpose of semiconductor manufacturing	0	0
9031494090	Other	0	0
9031499000	Other	0	0
9031801000	Ultrasonic fish finders	0	0
9031802000	Load-cells	0	0
9031809010	Equipment for testing the characteristics of internal combustion engines	0	0
9031809020	Gear testing machines	0	0
9031809030	Planimeters	0	0
9031809040	Spherometers	0	0
9031809050	Apparatus for checking textile materials	0	0

9031809060	Ultra-sonic thickness measuring instruments	0	0
9031809070	Instruments for detecting faults, cracks or other defects	0	0
9031809080	Dynamometers	0	0
9031809091	For the purpose of semiconductor manufacturing	0	0
9031809099	Other	0	0
9031901010	Of subheadings 9031.41	0	0
9031901090	Of other	0	0
9031909000	Other	0	0
9032101010	For refrigerators	8	0
9032101020	For aircraft	5	0
9032101090	Other	8	0
9032102000	Of fixed type	8	0
9032200000	Manostats	0	0
9032811010	For aircraft	0	0
9032811090	Other	0	0
9032812010	For aircraft	0	0
9032812091	Of machines and mechanical appliances for making semiconductor devices	0	0
9032812099	Other	0	0
9032819010	For aircraft	0	0
9032819090	Other	0	0
9032891010	For aircraft	5	0
9032891090	Other	8	0
9032892010	For aircraft	5	0
9032892090	Other	8	0
9032893010	For aircraft	5	0
9032893090	Other	8	0
9032894010	For aircraft	5	0
9032894091	Of machines and mechanical appliances for making semiconductor devices	3	0
9032894099	Other	8	0
9032899010	For aircraft	5	0
9032899090	Other	5	0
9032901000	For aircraft	5	0
9032909000	Other	5	0
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	5	0
9101110000	With mechanical display only	8	0
9101191000	With opto-electronic display only	8	0
9101199000	Other	8	0
9101210000	With automatic winding	8	0
9101290000	Other	8	0
9101910000	Electrically operated	8	0

9101990000	Other	8	0
9102111000	For the blind	8	0
9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0
9102119010	Battery or accumulator operated	8	0
9102119090	Other	8	0
9102121000	Battery or accumulator operated	8	0
9102129010	For the blind	8	0
9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0
9102129090	Other	8	0
9102191000	Battery or accumulator operated	8	0
9102199010	For the blind	8	0
9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0
9102199090	Other	8	0
9102211000	For the blind	8	0
9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	0
9102219000	Other	8	0
9102291000	For the blind	8	0
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal	8	0
9102299000	Other	8	0
9102911000	Stop-watches	8	0
9102912000	For the blind	8	0
9102919010	Battery or accumulator powered	8	0
9102919090	Other	8	0
9102991000	Stop-watches	8	0
9102992000	For the blind	8	0
9102999000	Other	8	0
9103100000	Electrically operated	8	0
9103900000	Other	8	0
9104001000	For vehicles	8	0
9104002000	For aircraft	8	0
9104004000	For vessels	8	0
9104009000	Other	8	0
9105110000	Electrically operated	8	0
9105190000	Other	8	0
9105210000	Electrically operated	8	0
9105290000	Other	8	0
9105910000	Electrically operated	8	0
9105990000	Other	8	0
9106100000	Time-registers; time-recorders	8	0
9106902000	Timers	8	0

9106909000	Other	8	0
9107001000	With synchronous motor	8	0
9107009000	Other	8	0
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	0
9108120000	With opto-electronic display only	5	0
9108190000	Other	5	0
9108200000	With automatic winding	5	0
9108900000	Other	5	0
9109100000	Electrically operated	8	0
9109900000	Other	8	0
9110111000	Battery or accumulator powered	8	0
9110119000	Other	8	0
9110121000	Battery or accumulator powered	8	0
9110129000	Other	8	0
9110190000	Rough movements	8	0
9110901000	Battery or accumulator powered	8	0
9110909000	Other	8	0
9111100000	Cases of precious metal or of metal clad with precious metal	8	0
9111200000	Cases of base metal, whether or not gold- or silver-plated	8	0
9111800000	Other cases	8	0
9111901000	Of precious metal or metal clad with precious metal	8	0
9111909000	Other	8	0
9112200000	Cases	8	0
9112900000	Parts	8	0
9113100000	Of precious metal or of metal clad with precious metal	8	0
9113200000	Of base metal, whether or not gold- or silver- plated	8	0
9113901000	Of plastics	8	0
9113902000	Of leather or composition leather	8	0
9113909000	Other	8	0
9114100000	Springs, including hair-springs	8	0
9114300000	Dials	8	0
9114400000	Plates and bridges	8	0
9114900000	Other	8	0
9201100000	Upright pianos	8	0
9201200000	Grand pianos	8	0
9201901000	Harpsichords	8	0
9201909000	Other	8	0
9202101000	Violins	8	0
9202102000	Violoncellos	8	0
9202109000	Other	8	0
9202901000	Guitars	8	0

9202902000	Harps	8	0
9202903000	Mandolines	8	0
9202904000	Banjo	8	0
9202909000	Other	8	0
9205101000	Trumpets	8	0
9205102000	Trombones	8	0
9205109000	Other	8	0
9205901010	Flutes	8	0
9205901020	Clarinets	8	0
9205901030	Saxophones	8	0
9205901040	Recorder	8	0
9205901090	Other	8	0
9205902010	Pipe organs	8	0
9205902090	Other	8	0
9205903010	Accordions	8	0
9205903020	Melodicas	8	0
9205903090	Other	8	0
9205904000	Mouth organs	8	0
9205909000	Other	8	0
9206001000	Drums	8	0
9206002000	Xylophones	8	0
9206003000	Cymbals	8	0
9206004000	Castanets	8	0
9206005000	Maracas	8	0
9206006000	Tambourine	8	0
9206009000	Other	8	0
9207101000	Organs (including synthesizers)	8	0
9207103000	Pianos	8	0
9207109000	Other	8	0
9207901000	Guitars	8	0
9207902000	Accordions	8	0
9207909000	Other	8	0
9208100000	Musical boxes	8	0
9208901000	Fairground organs	8	0
9208902000	Mechanical street organs	8	0
9208903000	Mechanical singing birds	8	0
9208904000	Musical saws	8	0
9208909000	Other	8	0
9209301000	Of metal wire	8	0
9209309000	Other	8	0
9209910000	Parts and accessories for pianos	8	0
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	0

9209940000	Parts and accessories for the musical instruments of heading 92.07	8	0
9209991000	For musical movements	8	0
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	0
9209993000	Mechanisms for musical boxes	8	0
9209999000	Other	8	0
9301101000	Self-propelled	0	0
9301109000	Other	0	0
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0
9301901000	Fully automatic shotguns	0	0
9301902010	Bolt action	0	0
9301902020	Semi-automatic	0	0
9301902030	Fully automatic	0	0
9301902090	Other	0	0
9301903000	Machine-guns	0	0
9301904010	Fully automatic pistols	0	0
9301904090	Other	0	0
9301909000	Other	0	0
9302001010	Revolvers	0	0
9302001021	Semi-automatic	0	0
9302001029	Other	0	0
9302001030	Pistols, multiple barrel	0	0
9302001090	Other	0	0
9302009010	Revolvers	0	0
9302009021	Semi-automatic	0	0
9302009029	Other	0	0
9302009030	Pistols, multiple barrel	0	0
9302009090	Other	0	0
9303100000	Muzzle-loading firearms	8	0
9303201011	Pump-action	8	0
9303201012	Semi-automatic	8	0
9303201019	Other	8	0
9303201020	Shotguns, multiple barrel, including combination guns	8	0
9303201090	Other	8	0
9303209011	Pump-action	8	0
9303209012	Semi-automatic	8	0
9303209019	Other	8	0
9303209020	Shotguns, multiple barrel, including combination guns	8	0
9303209090	Other	8	0
9303301010	Single-shot	8	0
9303301020	Semi-automatic	8	0
9303301090	Other	8	0
9303309010	Single-shot	8	0

9303309020	Semi-automatic	8	0
9303309090	Other	8	0
9303900000	Other	8	0
9304001000	Air guns	8	0
9304009000	Other	8	0
9305101010	Firing mechanisms	0	0
9305101020	Frames and receivers	0	0
9305101030	Barrels	0	0
9305101040	Pistons, locking lugs and gas buffers	0	0
9305101050	Magazines and parts thereof	0	0
9305101060	Silencers (sound moderators) and parts thereof	0	0
9305101070	Butts, grips and plates	0	0
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	0
9305101090	Other	0	0
9305109010	Firing mechanisms	8	0
9305109020	Frames and receivers	8	0
9305109030	Barrels	8	0
9305109040	Pistons, locking lugs and gas buffers	8	0
9305109050	Magazines and parts thereof	8	0
9305109060	Silencers (sound moderators) and parts thereof	8	0
9305109070	Butts, grips and plates	8	0
9305109080	Slides(for pistols) and cylinders (for revolvers)	8	0
9305109090	Other	8	0
9305201000	Shotgun barrels	8	0
9305209010	Rifle barrels	8	0
9305209020	Magazines and parts thereof	8	0
9305209090	Other	8	0
9305911010	Firing mechanisms	0	0
9305911020	Frames and receivers	0	0
9305911030	Barrels	0	0
9305911040	Pistons, locking lugs and gas buffers	0	0
9305911050	Magazines and parts thereof	0	0
9305911060	Silencers (sound moderators) and parts thereof	0	0
9305911070	Flash eliminators and parts thereof	0	0
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	0
9305911090	Other	0	0
9305919000	Other	0	0
9305990000	Other	8	0
9306210000	Cartridges	0	0
9306290000	Other	0	0
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	0
9306309000	Other	0	0
9306900000	Other	0	0

9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	0	0
9401100000	Seats of a kind used for aircraft	0	0
9401200000	Seats of a kind used for motor vehicles	8	0
9401303000	Covered with leather	0	0
9401309000	Other	0	0
9401401000	Of cane	0	0
9401402000	Covered with leather	0	0
9401409000	Other	0	0
9401520000	Of bamboo	0	0
9401530000	Of rattan	0	0
9401591000	Of cane	0	0
9401599000	Other	0	0
9401611000	Covered with leather	0	0
9401619000	Other	0	0
9401691000	Covered with leather	0	0
9401699000	Other	0	0
9401711000	Covered with leather	0	0
9401719000	Other	0	0
9401791000	Covered with leather	0	0
9401799000	Other	0	0
9401801000	Of stone	0	0
9401809000	Other	0	0
9401901000	Of wood	8	0
9401902000	Of metal	8	0
9401909000	Other	8	0
9402101010	Dentists' chairs	0	0
9402101090	Other	0	0
9402109010	Barbers or beauty shop's chairs	0	0
9402109090	Other	0	0
9402901000	Operating tables	0	0
9402902000	Gynecologic tables	0	0
9402903000	Delivery tables	0	0
9402908000	Other	0	0
9402909000	Parts	0	0
9403100000	Metal furniture of a kind used in offices	0	0
9403201000	Beds	0	0
9403209000	Other	0	0
9403301000	Desks	0	0
9403309000	Other	0	0
9403401000	Dinner tables	8	0
9403409000	Other	8	0
9403501000	Beds	0	0
9403509000	Other	0	0

9403601010	Stationery chests	0	0
9403601020	Dressing tables	0	0
9403601030	Dressers (wardrobes)	0	0
9403601090	Other	0	0
9403609010	Stationery chests	0	0
9403609020	Dressing tables	0	0
9403609030	Dressers (wardrobes)	0	0
9403609090	Other	0	0
9403701000	Baby's step training	0	0
9403709000	Other	0	0
9403820000	Of bamboo	0	0
9403830000	Of rattan	0	0
9403890000	Other	0	0
9403900000	Parts	8	0
9404100000	Mattress supports	8	5
9404210000	Of cellular rubber or plastics, whether or not covered	8	0
9404290000	Of other materials	8	0
9404300000	Sleeping bags	8	0
9404900000	Other	8	0
9405101000	Of filament lamps	8	0
9405102000	Of fluorescent lamps	8	0
9405103000	Of light-emitting diode (LED)	8	0
9405109000	Other	8	0
9405201000	Of filament lamps	8	0
9405202000	Of fluorescent lamps	8	0
9405203000	Of light-emitting diode (LED)	8	0
9405209000	Other	8	0
9405301000	Of filament lamps	8	0
9405302000	Of light-emitting diode (LED)	8	0
9405309000	Other	8	0
9405401000	Of anti-explosive type	8	0
9405402000	Of flood type	8	0
9405403000	Of street type	8	0
9405409000	Other	8	0
9405500000	Non-electrical lamps and lighting fittings	8	0
9405601000	Of neon tubes	8	0
9405602000	Of filament lamps	8	0
9405603000	Of fluorescent lamps	8	0
9405604000	Of light-emitting diode (LED)	8	0
9405609000	Other	8	0
9405911000	Of chandeliers	8	0
9405919000	Other	8	0
9405921000	Of chandeliers	8	0

9405929000	Other	8	0
9405991000	Of chandeliers	8	0
9405999000	Other	8	0
9406100000	Of wood	8	E
9406901000	Of plastic	8	0
9406902000	Of iron or steel	8	0
9406903000	Of aluminium	8	0
9406909000	Other	8	0
9503001100	Children's tricycles	0	0
9503001200	Scooters	0	0
9503001300	Pedal cars	0	0
9503001400	Dolls' carriages	0	0
9503001800	Other	0	0
9503001900	Parts and accessories	0	0
9503002110	Of textile materials	8	0
9503002120	Of rubbers	0	0
9503002130	Of plastics	8	0
9503002140	Of ceramics	0	0
9503002150	Of glasses	0	0
9503002160	Of wood	0	0
9503002190	Other	8	0
9503002910	Garments and accessories therefor, footwear and headgear	8	0
9503002990	Other	0	0
9503003110	Electric trains	0	0
9503003190	Accessories	0	0
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	0
9503003300	Other construction sets and constructional toys	0	0
9503003411	Of textile materials	8	0
9503003419	Other	8	0
9503003491	Of textile material	8	0
9503003492	Of rubbers	0	0
9503003493	Of plastics	8	0
9503003494	Of metal	8	0
9503003495	Of ceramics	0	0
9503003496	Of glasses	0	0
9503003497	Of wood	0	0
9503003499	Other	8	0
9503003500	Toy musical instruments and apparatus	8	0
9503003600	Puzzles	0	0
9503003700	Other toys, put up in sets or outfits	8	0
9503003800	Other toys and models, incorporating a motor	8	0

9503003911	Balloons, toy balls, kites and the like	8	0
9503003919	Other	8	0
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	0
9504201000	Billiard tables	0	0
9504202000	Billiard balls	0	0
9504209000	Other	0	0
9504301000	games of chance that immediately return a monetary award	0	0
9504309000	Other	0	0
9504400000	Playing cards	0	0
9504501000	Video games of a kind used with a television receiver	0	0
9504509000	Other	0	0
9504901020	Pin setters	0	0
9504901030	Bowling balls	0	0
9504901040	Lane	0	0
9504901050	Bowling pins	0	0
9504901090	Other	0	0
9504902000	Electronic games	0	0
9504903000	Other articles and equipment	0	0
9504909020	Of electronic games	0	0
9504909090	Other	0	0
9505100000	Articles for Christmas festivities	8	0
9505900000	Other	8	0
9506110000	Skis	8	E
9506120000	Ski-fastenings (ski-bindings)	8	E
9506190000	Other	8	E
9506210000	Sailboards	8	E
9506290000	Other	8	E
9506310000	Clubs, complete	8	E
9506320000	Balls	8	E
9506391000	Parts of clubs	8	E
9506399000	Other	8	E
9506401000	Table-tennis tables	8	E
9506402000	Table-tennis rackets	8	E
9506403000	Table-tennis balls	8	E
9506409000	Other	8	E
9506510000	Lawn-tennis rackets, whether or not strung	8	E
9506591000	Badminton rackets	8	E
9506599000	Other	8	E
9506610000	Lawn-tennis balls	8	E
9506621000	Soccer balls	8	E
9506622000	Basket balls	8	E
9506623000	Volley balls	8	E

9506624000	Hand balls	8	E
9506625000	American footballs	8	E
9506629000	Other	8	E
9506691000	Badminton shuttlecock	8	E
9506692000	Baseballs	8	E
9506699000	Other	8	E
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	E
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	E
9506990000	Other	8	E
9507101000	Of glass fibre	8	E
9507102000	Of carbon	8	E
9507109000	Other	8	E
9507200000	Fish-hooks, whether or not snelled	8	E
9507300000	Fishing reels	8	E
9507901000	Fish landing nets and other fishing tackles	8	E
9507909000	Other	8	E
9508100000	Travelling circuses and travelling menageries	8	0
9508900000	Other	8	0
9601100000	Worked ivory and articles of ivory	8	0
9601901010	A nucleus for cultivating pearl	0	0
9601901090	Other	8	0
9601902000	Of horn	8	0
9601909010	A nucleus for cultivating pearl	0	0
9601909090	Other	8	0
9602001000	Gelatin capsules	8	0
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	0
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	0
9602009090	Other	8	0
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	0
9603210000	Tooth brushes, including dental-plate brushes	8	0
9603290000	Other	8	0
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	0
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	0
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	0
9603900000	Other	8	0
9604000000	Hand sieves and hand riddles	8	0

9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	8	0
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	0
9606210000	Of plastics, not covered with textile material	8	0
9606220000	Of base metal, not covered with textile material	8	0
9606291000	Of shell-fish shell	8	0
9606299000	Other	8	0
9606300000	Button moulds and other parts of buttons; button blanks	8	0
9607110000	Fitted with chain scoops of base metal	8	0
9607191000	Of plastic	8	0
9607199000	Other	8	0
9607201000	Of base metal	8	0
9607202000	Of plastic	8	0
9607209000	Other	8	0
9608100000	Ball point pens	8	0
9608200000	Felt tipped and other porous-tipped pens and markers	8	0
9608301000	Fountainpens	8	0
9608309000	Other	8	0
9608401000	Propelling Pencils	8	0
9608402010	Of mechanical type	8	0
9608402090	Other	8	0
9608500000	Sets of articles from two or more of the foregoing subheadings	8	0
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	0
9608911000	Pen nibs	8	0
9608912000	Nib points	8	0
9608991000	Parts	8	0
9608999000	Other	8	0
9609101000	Pencils	8	0
9609102000	Color pencils	8	0
9609103000	Crayons	8	0
9609200000	Pencil leads, black or coloured	8	0
9609901000	Crayons and oil pastels	8	0
9609902000	Pastels	8	0
9609903010	For writing	8	0
9609903090	Other	8	0
9609909000	Other	8	0
9610001000	Slates	8	0
9610002000	Black boards	8	0
9610009000	Other	8	0
9611001000	Stamps	8	0
9611002000	Hand printing sets	8	0

9611009000	Other	8	0
9612101000	For typewriter	8	0
9612102000	For EDPS machines	8	0
9612109000	Other	8	0
9612200000	Ink-pads	8	0
9613100000	Pocket lighters, gas fuelled, non-refillable	8	0
9613200000	Pocket lighters, gas fuelled, refillable	8	0
9613800000	Other lighters	8	0
9613901000	Piezo-electric ignition units	8	0
9613909000	Other	8	0
9614001000	Pipes and pipe bowls	8	0
9614009000	Other	8	0
9615111000	Combs	8	0
9615119000	Other	8	0
9615191000	Combs	8	0
9615199000	Other	8	0
9615901000	Hair-pins	8	0
9615909000	Other	8	0
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	0
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	0
9617001000	Vacuum flasks	8	0
9617002000	Vacuum lunch-boxes	8	0
9617008000	Other	8	0
9617009000	Parts	8	0
9618001000	Tailors' dummies	8	0
9618002000	Automata	8	0
9618009000	Other	8	0
9619001010	Napkins and napkin liners for babies	0	0
9619001090	Other	0	0
9619002000	Of wadding of textile materials	8	0
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	0
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	0
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	0
9619009010	Napkins and napkin liners for babies	6.5	0
9619009090	Other	6.5	0
9620000000	Monopods, bipods, tripods and similar articles	5	10
9701101000	Paintings	0	0
9701102000	Drawings	0	0
9701103000	Pastels	0	0

9701900000	Other	0	0
9702001000	Engravings	0	0
9702002000	Prints	0	0
9702003000	Lithographs	0	0
9703001000	Sculptures	0	0
9703002000	Statuary	0	0
9704001000	Postage stamps	0	0
9704009000	Other	0	0
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	0
9706001000	Ceramics	0	0
9706002000	Musical instruments	0	0
9706009000	Other	0	0

ANNEX 2-A-2

GCC SCHEDULE OF TARIFF COMMITMENTS

GCC HS 2022	GCC PRODUCT DESCRIPTION	BASE RATE (MFN 2022, %)	STAGING CATEGORY
01012110	- - - Of Arab breed	0	0
01012190	- - - Other	0	0
01012910	- - - Horses for sport	0	0
01012920	- - - Ponies	0	0
01012990	- - - Other	0	0
01013000	- Asses	0	0
01019000	- Other	0	0
01022100	- - Pure-bred breeding animals	0	0
01022900	- - Other	0	0
01023100	- - Pure-bred breeding animals	0	0
01023900	- - Other	0	0
01029000	- Other	0	0
01031000	- Pure-bred breeding animals	PROH	PROH
01039100	- - Weighing less than 50 kg	PROH	PROH
01039200	- - Weighing 50 kg or more	PROH	PROH
01041010	- - - Pure-bred breeding	0	0
01041090	- - - Other	0	0
01042010	- - - Pure-bred breeding	0	0
01042090	- - - Other	0	0
01051100	- - Fowls of the species Gallus domesticus	0	0
01051200	- - Turkeys	0	0

01051300	-- Ducks	0	0
01051400	-- Geese	0	0
01051500	-- Guinea fowls	0	0
01059410	--- Layers	0	0
01059420	--- Broilers	0	0
01059430	--- As mothers	0	0
01059490	--- Other	0	0
01059910	--- Tame ducks and geese	0	0
01059920	--- Turkeys	0	0
01059990	--- Other	0	0
01061100	-- Primates	0	0
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) ; seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0	0
01061310	--- Pure-bred breeding	0	0
01061320	--- For domestic competitions and racing	0	0
01061390	--- Other	0	0
01061400	-- Rabbits and hares	0	0
01061930	--- Gazelles and deer	0	0
01061940	--- Dogs	0	0
01061950	--- Foxes, minks and other fur animals	0	0
01061960	--- Animals for zoos, fairs, and imported animals for scientific experiment and research labs	0	0
01061990	--- Other	0	0
01062000	- Reptiles (including snakes and turtles)	0	0
01063100	-- Birds of prey	0	0
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	0
01063300	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	0	0

01063910	- - - Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks	0	0
01063920	- - - Ornamental birds	0	0
01063990	- - - Other	0	0
01064100	- - Bees	0	0
01064900	- - Other	0	0
01069000	- Other	0	0
02011000	- Carcasses and half-carcasses	0	0
02012000	- Other cuts with bone in	0	0
02013000	- Boneless	0	0
02021000	- Carcasses and half-carcasses	5	20
02022000	- Other cuts with bone in	5	20
02023010	- - - Minced	5	E
02023090	- - - Other	5	E
02031100	- - Carcasses and half-carcasses	SpGo	SpGo
02031200	- - Hams, shoulders and cuts thereof, with bone in	SpGo	SpGo
02031900	- - Other	SpGo	SpGo
02032100	- - Carcasses and half-carcasses	SpGo	SpGo
02032200	- - Hams, shoulders and cuts thereof, with bone in	SpGo	SpGo
02032900	- - Other	SpGo	SpGo
02041000	- Carcasses and half-carcasses of lambs, fresh or chilled	0	0
02042100	- - Carcasses and half-carcasses	0	0
02042200	- - Other cuts with bone in	0	0
02042300	- - Boneless	0	0
02043000	- Carcasses and half-carcasses of lambs, frozen	5	0
02044100	- - Carcasses and half-carcasses	5	0
02044200	- - Other cuts with bone in	5	E
02044310	- - - Minced	5	0
02044390	- - - Other	5	0

02045011	- - - - Fresh or chilled	0	0
02045012	- - - - Frozen	5	E
02045021	- - - - Fresh or chilled	0	0
02045022	- - - - Frozen	5	20
02045031	- - - - Fresh or chilled	0	0
02045032	- - - - Frozen	5	TR
02050010	- - - Meat of horses	5	0
02050090	- - - Other	SpGo	SpGo
02061000	- Of bovine animals, fresh or chilled	5	15
02062100	- - Tongues	5	0
02062200	- - Livers	5	0
02062900	- - Other	5	0
02063000	- Of swine, fresh or chilled	SpGo	SpGo
02064100	- - Livers	SpGo	SpGo
02064900	- - Other	SpGo	SpGo
02068010	- - - Of sheep or goats	0	0
02068020	- - - Of asses, mules or hinnies	SpGo	SpGo
02068090	- - - Other	5	0
02069011	- - - - Tongues	5	0
02069012	- - - - Livers	5	0
02069019	- - - - Other	5	0
02069091	- - - - Of asses, mules or hinnies	SpGo	SpGo
02069099	- - - - Other	5	0
02071100	- - Not cut in pieces, fresh or chilled	5	E
02071200	- - Not cut in pieces, frozen	5	E
02071300	- - Cuts and offal, fresh or chilled	5	E
02071400	- - Cuts and offal, frozen	5	E
02072400	- - Not cut in pieces, fresh or chilled	5	E
02072500	- - Not cut in pieces, frozen	5	E

02072600	- - Cuts and offal, fresh or chilled	5	E
02072700	- - Cuts and offal, frozen	5	E
02074100	- - Not cut in pieces, fresh or chilled	5	E
02074200	- - Not cut in pieces, frozen	5	TR
02074300	- - Fatty livers, fresh or chilled	5	TR
02074400	- - Other, fresh or chilled	5	TR
02074500	- - Other, frozen	5	TR
02075100	- - Not cut in pieces, fresh or chilled	5	TR
02075200	- - Not cut in pieces, frozen	5	TR
02075300	- - Fatty livers, fresh or chilled	5	TR
02075400	- - Other, fresh or chilled	5	TR
02075500	- - Other, frozen	5	TR
02076000	- Of guinea fowls	5	TR
02081010	- - - Fresh or chilled	0	0
02081020	- - - Frozen	5	0
02083000	- Of primates	5	0
02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5	0
02085000	- Of reptiles (including snakes and turtles)	5	0
02086010	- - - Fresh or chilled	0	0
02086020	- - - Frozen	0	0
02089021	- - - - Fresh or chilled	5	0
02089022	- - - - Frozen	5	0
02089031	- - - - Fresh or chilled	5	0
02089032	- - - - Frozen	5	0
02089091	- - - - Frogs' thighs	5	0
02089099	- - - - Other	5	0

02091000	- Of pigs	SpGo	SpGo
02099000	- Other	5	0
02101100	-- Hams, shoulders and cuts thereof, with bone in	SpGo	SpGo
02101200	-- Bellies (streaky) and cuts thereof	SpGo	SpGo
02101900	-- Other	SpGo	SpGo
02102000	- Meat of bovine animals	5	20
02109100	-- Of primates	5	20
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5	20
02109300	-- Of reptiles (including snakes and turtles)	5	20
02109900	-- Other	5	0
03011100	-- Freshwater	0	0
03011900	-- Other	0	0
03019100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0	0
03019200	-- Eels (<i>Anguilla</i> spp.)	0	0
03019300	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	0	0
03019400	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	0
03019500	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	0
03019900	-- Other	0	0
03021100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	0	0

03021300	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	0	0
03021400	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0	0
03021900	-- Other	0	0
03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0	0
03022200	-- Plaice (<i>Pleuronectes platessa</i>)	0	0
03022300	-- Sole (<i>Solea</i> spp.)	0	0
03022400	-- Turbots (<i>Psetta maxima</i>)	0	0
03022900	-- Other	0	0
03023100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	0
03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	0	0
03023300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	0	0
03023400	-- Bigeye tunas (<i>Thunnus obesus</i>)	0	0
03023500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	0
03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	0
03023910	--- Longtail tuna (<i>Thunnus tonggol</i>)	0	0
03023920	--- Kawakawa (<i>Thunnus albacares</i>)	0	0
03023990	--- Other	0	0
03024100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0	0
03024200	-- Anchovies (<i>Engraulis</i> spp.)	0	0
03024300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	0
03024410	--- Barred Spanish Mackerel (King fish, soitted soabug mackerel)	0	0
03024420	--- Indian mackerel (<i>Trachurus indicus</i>)	0	0
03024490	--- Other	0	0
03024510	--- Trevally	0	0
03024520	--- Jackpomfert	0	0

03024590	- - - Other	0	0
03024600	- - Cobia (<i>Rachycentron canadum</i>)	0	0
03024700	- - Swordfish (<i>Xiphias gladius</i>)	0	0
03024910	- - - Silver pomfret	0	0
03024990	- - - Other	0	0
03025100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0	0
03025200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	0	0
03025300	- - Coalfish (<i>Pollachius virens</i>)	0	0
03025400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0	0
03025500	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	0	0
03025600	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	0	0
03025900	- - Other	0	0
03027100	- - Tilapias (<i>Oreochromis</i> spp.)	0	0
03027200	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	0	0
03027300	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	0	0
03027400	- - Eels (<i>Anguilla</i> spp.)	0	0
03027900	- - Other	0	0
03028100	- - Dogfish and other sharks	0	0
03028200	- - Rays and skates (<i>Rajidae</i>)	0	0
03028300	- - Toothfish (<i>Dissostichus</i> spp.)	0	0
03028400	- - Seabass (<i>Dicentrarchus</i> spp.)	0	0
03028500	- - Seabream (<i>Sparidae</i>) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream, red-strpped seabream, etc.)	0	0
03028910	- - - Spotted groupers (blue-spotted grouper, areolated grouper, saddle grouper, etc.)	0	0

03028920	- - - Emperor	0	0
03028930	- - - Red snapper (<i>Alesmaudi</i>)	0	0
03028940	- - - Silver grunt	0	0
03028950	- - - Mullet (Meed and Biyah)	0	0
03028960	- - - Rabbit fish	0	0
03028970	- - - barracuda	0	0
03028980	- - - Croaker (<i>Siganidae</i>)	0	0
03028990	- - - Other:	0	0
03029100	- - Livers, roes and milt	0	0
03029200	- - Shark fins	0	0
03029900	- - Other	0	0
03031100	- - Sockeye salmon (red salmon)(<i>Oncorhynchus nerka</i>)	5	TR
03031200	- - Other Pacific salmon (<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>)	5	10
03031300	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	10
03031400	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	15
03031900	- - Other	5	E
03032300	- - Tilapias (<i>Oreochromis</i> spp.)	5	E
03032400	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5	E
03032500	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	5	E
03032600	- - Eels (<i>Anguilla</i> spp.)	5	0
03032900	- - Other	5	E
03033100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5	E

03033200	-- Plaice (<i>Pleuronectes platessa</i>)	5	E
03033300	-- Sole (<i>Solea</i> spp.)	5	TR
03033400	-- Turbots (<i>Psetta maxima</i>)	5	0
03033900	-- Other	5	TR
03034100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5	10
03034200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5	10
03034300	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5	TR
03034400	-- Bigeye tunas (<i>Thunnus obesus</i>)	5	10
03034500	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5	5
03034600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5	5
03034910	-- - Longtail tuna (<i>Thunnus tongale</i>)	5	E
03034920	-- - Kawakawa(<i>Thunnus Alvinus</i>)	5	E
03034990	-- - Other	5	TR
03035100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	TR
03035300	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>sardinella</i> spp.), brisling or sprats (<i>Sprattus Sprattus</i>)	5	E
03035410	-- - Mackerel (Kingfish, soitted soabusg macherel)	5	E
03035420	-- - Indian mackerel	5	E
03035490	-- - Other	5	E
03035510	-- - Trevally (bigeye, blacktip, scad)	5	E
03035520	-- - Jack pomfret	5	E
03035590	-- - Other	5	TR
03035600	-- Cobia (<i>Rachycentron canadum</i>)	5	E
03035700	-- Swordfish (<i>Xiphias gladius</i>)	5	E
03035910	-- - Silver pomfret	5	E
03035990	-- - Other	5	E
03036300	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	E
03036400	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5	0

03036500	-- Coalfish (<i>Pollachius virens</i>)	5	0
03036600	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5	0
03036700	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	5	5
03036800	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5	0
03036900	-- Other	5	TR
03038100	-- Dogfish and other sharks	5	10
03038200	-- Rays and skates (<i>Rajidae</i>)	5	0
03038300	-- Toothfish (<i>Dissostichus</i> spp.)	5	E
03038400	-- Sea bass (<i>Dicentrarchus</i> spp.)	5	E
03038910	--- Spotted groupers (blue-spotted grouper, areolated grouper, saddle grouper, etc.)	5	E
03038920	--- Emperor	5	E
03038930	--- Red snapper (<i>Alesmaudi</i>)	5	TR
03038940	--- Silver grunt fish	5	E
03038950	--- Mullet (<i>Meed</i> and <i>Biyah</i>)	5	E
03038960	--- Rabbit fish	5	E
03038970	--- Barracuda	5	E
03038980	--- Croaker (<i>Siganidae</i>)	5	E
03038991	-- Seabream (<i>Sparidae</i>) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream, red-stripped seabream, etc.)	5	E
03038999	---- Other	5	E
03039100	-- Livers, roes and milt	5	0
03039200	-- Shark fins	5	5
03039900	-- Other	5	TR
03043100	-- Tilapias (<i>Oreochromis</i> spp.)	5	E
03043200	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5	E
03043300	-- Nile Perch (<i>Lates niloticus</i>)	5	E

03043900	-- Other	5	E
03044100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	10
03044200	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	20
03044300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5	0
03044400	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	5	E
03044500	-- Swordfish (<i>Xiphias gladius</i>)	5	E
03044600	-- Toothfish (<i>Dissostichus</i> spp.)	5	E
03044700	-- Dogfish and other sharks	5	0
03044800	-- Rays and skates (<i>Rajidae</i>)	5	0
03044900	-- Other	5	20
03045100	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	E
03045200	-- Salmonidae	5	5
03045300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	5	E
03045400	-- Swordfish (<i>Xiphias gladius</i>)	5	E
03045500	-- Toothfish (<i>Dissostichus</i> spp.)	5	E
03045600	-- Dogfish and other sharks	5	0
03045700	-- Rays and skates (<i>Rajidae</i>)	5	0

03045910	- - - Spotted Groupers	5	E
03045920	- - - Emperors	5	E
03045990	- - - Other	5	E
03046100	- - Tilapias (<i>Oreochromis</i> spp.)	5	E
03046200	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5	E
03046300	- - Nile Perch (<i>Lates niloticus</i>)	5	E
03046900	- - Other	5	10
03047100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	TR
03047200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	5	0
03047300	- - Coalfish (<i>Pollachius virens</i>)	5	20
03047400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5	10
03047500	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	5	E
03047900	- - Other	5	20
03048100	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	10
03048200	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	0
03048300	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5	10
03048400	- - Swordfish (<i>Xiphias gladius</i>)	5	E
03048500	- - Toothfish (<i>Dissostichus</i> spp.)	5	E
03048600	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	0
03048700	- - Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	5	20
03048800	- - Dogfish and other sharks rays and skates (<i>Rajidae</i>)	5	0
03048910	- - - Groupers	5	E
03048920	- - - Emperors	5	E

03048990	- - - Other	5	E
03049100	- - Swordfish (<i>Xiphias gladius</i>)	5	E
03049200	- - Toothfish (<i>Dissostichus</i> spp.)	5	E
03049300	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	E
03049400	- - Alaska Pollock (<i>Theragra chalcogramma</i>)	5	10
03049500	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	5	E
03049600	- - Dogfish and other sharks	5	0
03049700	- - Rays and skates (<i>Rajidae</i>)	5	0
03049900	- - Other	5	E
03052000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	5	15
03053100	- - Tilapias (<i>Oreochromis</i> spp.) catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	TR
03053200	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5	E
03053910	- - - Sharks	5	20
03053990	- - - Other	5	20

03054100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5	0
03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	0
03054300	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5	0
03054400	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	E
03054900	-- Other	5	E
03055100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	TR
03055200	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	E
03055300	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	20

03055400	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	5	E
03055930	- - - Anchovies (<i>Engraulis</i> spp.)	5	E
03055990	- - - Other	5	20
03056100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5	0
03056200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5	0
03056300	- - Anchovies (<i>Engraulis</i> spp.)	5	20
03056400	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5	E
03056900	- - Other	5	20
03057100	- - Shark fins	5	E
03057200	- - Fish heads, tails and maws	5	0
03057900	- - Other	5	20
03061100	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	0	0
03061200	- - Lobsters (<i>Homarus</i> spp.)	0	0
03061400	- - Crabs	0	0
03061500	- - Norway lobsters (<i>Nephrops norvegicus</i>)	0	0

03061600	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0	0
03061700	-- Other shrimps and prawns	0	0
03061900	-- Other	0	0
03063100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0	0
03063200	-- Lobsters (Homarus spp.)	0	0
03063300	-- Crabs	0	0
03063400	-- Norway lobsters (Nephrops norvegicus)	0	0
03063500	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0	0
03063600	-- Other shrimps and prawns	0	0
03063900	-- Other	0	0
03069100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0	0
03069200	-- Lobsters (Homarus spp.)	0	0
03069300	-- Crabs	0	0
03069400	-- Norway lobsters (Nephrops norvegicus)	0	0
03069500	-- Shrimps and prawns	0	0
03069900	-- Other	0	0
03071100	-- Live, fresh or chilled	5	20
03071200	-- Frozen	5	10
03071900	-- Other	5	20
03072100	-- Live, fresh or chilled	5	0
03072200	-- Frozen	5	5
03072900	-- Other	5	0
03073100	-- Live, fresh or chilled	5	0
03073200	-- Frozen	5	TR
03073900	-- Other	5	20
03074200	-- Live, fresh or chilled	5	20

03074300	-- Frozen	5	E
03074900	-- Other	5	E
03075100	-- Live, fresh or chilled	5	E
03075200	-- Frozen	5	E
03075900	-- Other	5	TR
03076000	- Snails, other than sea snails	5	0
03077100	-- Live, fresh or chilled	5	0
03077200	-- Frozen	5	0
03077900	-- Other	5	0
03078100	-- Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	5	0
03078200	-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	5	0
03078300	-- Frozen abalone (<i>Haliotis</i> spp.)	5	0
03078400	-- Frozen stromboid conchs (<i>Strombus</i> spp.)	5	0
03078700	-- Other abalone (<i>Haliotis</i> spp.)	5	TR
03078800	-- Other stromboid conchs (<i>Strombus</i> spp.)	5	0
03079100	-- Live, fresh or chilled	5	0
03079200	-- Frozen	5	E
03079900	-- Other	5	TR
03081100	-- Live, fresh or chilled	5	0
03081200	-- Frozen	5	0
03081900	-- Other	5	0
03082100	-- Live, fresh or chilled	5	0
03082200	-- Frozen	5	0
03082900	-- Other	5	0
03083000	- Jellyfish (<i>Rhopilema</i> spp.)	5	E
03089000	- Other	5	0
03091000	- Of fish	5	0
03099010	--- Of crustaceans	0	0
03099090	--- Other	5	0

04011030	- - - Long life milk, in containers exceeding 1 ℓ	5	E
04011090	- - - Other	5	E
04012030	- - - Long life milk, in containers exceeding 1 ℓ	5	E
04012090	- - - Other	5	E
04014030	- - - Long life milk, in containers exceeding 1 ℓ	5	E
04014090	- - - Other	5	E
04015030	- - - Long life milk, in containers exceeding 1 ℓ	5	E
04015090	- - - Other	5	E
04021011	- - - - Milk, for industrial purposes, containing at least 75% milk, containing added sugar or other sweetening matter, whether or not concentrated.	5	E
04021012	- - - - Milk, for industrial purposes, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04021019	- - - - Other	5	E
04021091	- - - - Other milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5	E
04021092	- - - - Other milk containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04021099	- - - - Other	5	E
04022110	- - - For industrial purposes	5	E
04022190	- - - Other	5	E
04022911	- - - - Other of milk, for industrial purposes, containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated.	5	E
04022912	- - - - Other milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04022919	- - - - Other	5	E
04022991	- - - - Other milk, containing at least 75% of milk containing added sugar or other sweetening matter, whether or not concentrated	5	E

04022992	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04022999	- - - - Other	5	E
04029110	- - - Milk	5	E
04029120	- - - Cream	5	E
04029911	- - - - Other of milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04029912	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	5	E
04029920	- - - Cream	5	E
04032000	- Yogurt	5	E
04039010	- - - Labneh (Dehydrated yogurt)	5	E
04039020	- - - Laban (curdled milk)	5	E
04039090	- - - Other	5	E
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	E
04049000	- Other	5	E
04051000	- Butter	5	E
04052000	- Dairy spreads	5	E
04059000	- Other	5	E
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5	E
04062000	- Grated or powdered cheese, of all kinds	5	E
04063000	- Processed cheese, not grated or powdered	5	E
04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5	E
04069010	- - - Fresh fermented cream cheese	5	E
04069020	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)	5	E

04069030	- - - Semi-processed yellow cheese, in packages of a weight no less than 15 kg each	5	E
04069090	- - - Other	5	E
04071100	- - Of fowls of the species Gallus domesticus	0	0
04071900	- - Other	0	0
04072100	- - Of fowls of the species Gallus domesticus	5	E
04072900	- - Other	5	E
04079000	- Others	5	E
04081100	- - Dried	5	E
04081900	- - Other	5	E
04089100	- - Dried	5	E
04089900	- - Other	5	E
04090000	Natural honey	5	E
04101000	- Insects	5	0
04109010	- - - Turtles eggs	5	0
04109020	- - - Salanganes nests	5	0
04109090	- - - Other	5	0
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	5	0
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	SpGo	SpGo
05029000	- Other	5	0
05040010	- - - Guts	5	0
05040020	- - - Stomachs	5	0
05040090	- - - Other	5	0
05051000	- Feathers of a kind used for stuffing; down	5	0
05059000	- Other	5	TR
05061000	- Ossein and bones treated with acid	5	0
05069000	- Other	5	0
05071000	- Ivory; ivory powder and waste	PROH	PROH

05079010	- - - Tortoise - shell, whalebone and whalebone hair powder and waste	5	0
05079020	- - - Horn, antlers, hooves, nails, claws and beaks, powder and waste	5	0
05080010	- - - Coral	5	0
05080020	- - - Black coral	5	0
05080030	- - - Shells of molluscs, crustaceans or echinoderms	5	TR
05080090	- - - Other	5	0
05100010	- - - Ambergris, castoreum, civet and musk	5	TR
05100090	- - - Bile whether or not dried	5	0
05111000	- Bovine semen	5	0
05119110	- - - Inedible fish eggs	5	10
05119120	- - - Dead animals of Chapter 3	5	0
05119190	- - - Other	5	0
05119910	- - - Cochineal and similar insects	5	0
05119920	- - - Silkworm eggs	5	0
05119930	- - - Ants eggs	5	0
05119940	- - - Animal blood, other dead animals and inedible meat, offal and limbs	5	0
05119950	- - - Sinews and tendons, and similar waste of raw hides	5	0
05119990	- - - Other	5	0
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	0
06021010	- - - Grapevines (grapeslips)	0	0
06021020	- - - Frankincense cuttings	0	0
06021090	- - - Other	0	0
06022010	- - - Palm tree seedling	0	0
06022020	- - - Coconut seedling	0	0

06022090	- - - Other	0	0
06023010	- - - Ornamental shrubs	5	0
06023090	- - - Other	5	5
06024000	- Roses, grafted or not	5	10
06029000	- Other	5	0
06031100	- - Roses	5	5
06031200	- - Carnations	5	0
06031300	- - Orchids	5	0
06031400	- - Chrysanthemums	5	0
06031500	- - Lilies (Lilium spp.)	5	0
06031900	- - Other	5	0
06039000	- Other	5	0
06042000	- Fresh	5	0
06049000	- Other	5	0
07011000	- Seed	0	0
07019000	- Other	0	0
07020000	Tomatoes, fresh or chilled	0	0
07031011	- - - - Onions for food (green or dry rind)	0	0
07031012	- - - - Onions (for sowing)	0	0
07031020	- - - Shallots	0	0
07032000	- Garlic	0	0
07039000	- Leeks and other alliaceous vegetables	0	0
07041000	- Cauliflowers and broccoli	0	0
07042000	- Brussels sprouts	0	0
07049000	- Other	0	0
07051100	- - Cabbage lettuce (head lettuce)	0	0
07051900	- - Other	0	0
07052100	- - Witloof chicory (Cichorium intybus var. foliosum)	0	0
07052900	- - Other	0	0

07061000	- Carrots and turnips	0	0
07069000	- Other	0	0
07070000	Cucumbers and gherkins, fresh or chilled	0	0
07081000	- Peas (<i>Pisum sativum</i>)	0	0
07082000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0	0
07089010	- - - Beans	0	0
07089090	- - - Other	0	0
07092000	- Asparagus	0	0
07093000	- Aubergines (egg-plants)	0	0
07094000	- Celery other than celeriac	0	0
07095100	- - Mushrooms of the genus <i>Agaricus</i>	0	0
07095200	- - Mushrooms of the genus <i>Boletus</i>	0	0
07095300	- - Mushrooms of the genus <i>Cantharellus</i>	0	0
07095400	- - Shiitake (<i>Lentinus edodes</i>)	0	0
07095500	- - Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	0	0
07095600	- - Truffles (<i>Tuber</i> spp.)	0	0
07095910	- - - Truffles	0	0
07095990	- - - Other	0	0
07096000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	0	0
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0
07099100	- - Globe artichokes	0	0
07099200	- - Olives	0	0
07099300	- - Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	0	0
07099910	- - - Marrow	0	0
07099920	- - - Okra	0	0
07099930	- - - Parsley	0	0
07099940	- - - Coriander	0	0

07099990	- - - Other	0	0
07101000	- Potatoes	5	TR
07102100	- - Peas (Pisum sativum)	5	20
07102200	- - Beans (Vigna spp., Phaseolus spp.)	5	TR
07102900	- - Other	5	E
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	TR
07104000	- Sweet corn	5	E
07108000	- Other vegetables	5	10
07109000	- Mixtures of vegetables	5	E
07112000	- Olives	5	0
07114000	- Cucumbers and gherkins	5	0
07115100	- - Mushrooms of the genus Agaricus	5	E
07115900	- - Other	5	0
07119000	- Other vegetables; mixtures of vegetables	5	TR
07122000	- Onions	5	20
07123100	- - Mushrooms of the genus Agaricus	5	0
07123200	- - Wood ears (Auricularia spp.)	5	0
07123300	- - Jelly fungi (Tremella spp.)	5	0
07123400	- - Shiitake (Lentinus edodes)	5	0
07123900	- - Other	5	5
07129000	- Other vegetables; mixtures of vegetables	5	20
07131000	- Peas (Pisum sativum)	5	TR
07132000	- Chickpeas (garbanzos)	5	20
07133110	- - - For sowing	0	0
07133120	- - - For food	5	5
07133210	- - - For sowing	0	0
07133220	- - - For food	5	5
07133310	- - - For sowing	0	0

07133320	- - - For food	5	5
07133410	- - - For sowing	5	20
07133420	- - - For food	5	20
07133510	- - - For sowing	5	20
07133520	- - - For food	5	20
07133900	- - Other	5	20
07134000	- Lentils	5	15
07135000	- Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	5	TR
07136000	- Pigeon peas (<i>Cajanus cajan</i>)	5	20
07139010	- - - Mung	5	20
07139090	- - - Other	5	20
07141000	- Manioc (cassava)	5	0
07142000	- Sweet potatoes	5	5
07143000	- Yams (<i>Dioscorea</i> spp.)	5	0
07144000	- Taro (<i>Colocasia</i> spp.)	5	0
07145000	- Yautia (<i>Xanthosoma</i> spp.)	5	0
07149010	- - - Salep	5	0
07149020	- - - Jerusalem artichokes	5	0
07149090	- - - Other	5	5
08011100	- - Desiccated	5	20
08011200	- - In the inner shell (endocarp)	5	20
08011900	- - Other	5	20
08012100	- - In shell	5	20
08012200	- - Shelled	5	20
08013100	- - In shell	5	20
08013200	- - Shelled	5	20
08021100	- - In shell	5	20
08021200	- - Shelled	5	20

08022100	- - In shell	5	20
08022200	- - Shelled	5	20
08023100	- - In shell	5	20
08023200	- - Shelled	5	20
08024100	- - In shell	5	20
08024200	- - Shelled	5	15
08025100	- - In shell	5	20
08025200	- - Shelled	5	20
08026100	- - In shell	5	20
08026200	- - Shelled	5	20
08027010	- - - Cola Acuminata (sterculia acuminata)	5	20
08027090	- - - Other	5	20
08028000	- Areca nuts	5	20
08029100	- - Pine nuts, in shell	5	15
08029200	- - Pine nuts, shelled	5	15
08029910	- - - Green seed (Banak)	5	15
08029991	- - - - In shell	5	15
08029992	- - - - Shelled	5	15
08031000	- Plantains	0	0
08039000	- Other	0	0
08041010	- - - Fresh	0	0
08041021	- - - - Pressed	0	0
08041029	- - - - Other	0	0
08042010	- - - Fresh	0	0
08042020	- - - Dried	0	0
08043000	- Pineapples	0	0
08044000	- Avocados	0	0
08045010	- - - Guavas	0	0
08045020	- - - Mangoes	0	0

08045030	- - - Mangosteens	0	0
08051000	- Oranges	0	0
08052100	- - Mandarins (including tangerines and satsumas)	0	0
08052200	- - Clementines	0	0
08052900	- - Other	0	0
08054000	- Grapefruit and pomelos	0	0
08055010	- - - Fresh	0	0
08055020	- - - Dried	0	0
08059000	- Other	0	0
08061000	- Fresh	0	0
08062000	- Dried	0	0
08071100	- - Watermelons	0	0
08071910	- - - Melon (muskmelon)	0	0
08071990	- - - Other	0	0
08072000	- Papaws (papayas)	0	0
08081000	- Apples	0	0
08083000	- Pears	0	0
08084000	- Quinces	0	0
08091000	- Apricots	0	0
08092100	- - Sour cherries (Prunus cerasus)	0	0
08092900	- - Other	0	0
08093000	- Peaches, including nectarines	0	0
08094000	- Plums and sloes	0	0
08101000	- Strawberries	0	0
08102000	- Raspberries, blackberries, mulberries and loganberries	0	0
08103000	- Black, white or red currants and gooseberries	0	0
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	0	0
08105000	- Kiwifruit	0	0
08106000	- Durians	0	0

08107000	- Persimmons	0	0
08109010	- - - Pomegranates	0	0
08109020	- - - Medlar	0	0
08109030	- - - Prickly pear	0	0
08109090	- - - Other	0	0
08111000	- Strawberries	5	20
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	5	20
08119000	- Other	5	10
08121000	- Cherries	5	0
08129000	- Other	5	0
08131000	- Apricots	5	20
08132000	- Prunes	5	20
08133000	- Apples	5	20
08134010	- - - Cherries	5	20
08134020	- - - Tamarind	5	20
08134030	- - - Pears	5	20
08134090	- - - Other	5	20
08135000	- Mixtures of nuts or dried fruits of this Chapter	5	20
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5	0
09011100	- - Not decaffeinated	0	0
09011200	- - Decaffeinated	0	0
09012100	- - Not decaffeinated	0	0
09012200	- - Decaffeinated	0	0
09019000	- Other	0	0
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0	0
09022000	- Other green tea (not fermented)	0	0

09023010	- - - Tea bag not exceeding 3 g	0	0
09023090	- - - Other	0	0
09024000	- Other black tea (fermented) and other partly fermented tea	0	0
09030000	Maté	5	20
09041100	- - Neither crushed nor ground	5	20
09041200	- - Crushed or ground	5	20
09042100	- - Neither crushed nor ground	5	20
09042200	- - Crushed or ground	5	15
09051000	- Neither crushed nor ground	5	20
09052000	- Crushed or ground	5	20
09061100	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5	20
09061900	- - Other	5	20
09062000	- Crushed or ground	5	20
09071000	- Neither crushed nor ground	5	20
09072000	- Crushed or ground	5	20
09081100	- - Neither crushed nor ground	5	20
09081200	- - Crushed or ground	5	20
09082100	- - Neither crushed nor ground	PROH	PROH
09082200	- - Crushed or ground	PROH	PROH
09083100	- - Neither crushed nor ground	0	0
09083200	- - Crushed or ground	0	0
09092100	- - Neither crushed nor ground	5	20
09092200	- - Crushed or ground	5	20
09093100	- - Neither crushed nor ground	5	20
09093200	- - Crushed or ground	5	20
09096100	- - Neither crushed nor ground	5	20
09096200	- - Crushed or ground	5	20
09101100	- - Neither crushed nor ground	5	20
09101200	- - Crushed or ground	5	20

09102000	- Saffron	5	20
09103010	- - - Neither crushed nor ground	5	20
09103020	- - - Crushed or ground	5	20
09109100	- - Mixtures referred to in Note 1 (b) to this Chapter	5	20
09109910	- - - Fenugreek	5	20
09109920	- - - Thyme and bay leaves	5	20
09109930	- - - Curry	5	20
09109990	- - - Other	5	20
10011100	- - Seed	0	0
10011900	- - Other	0	0
10019100	- - Seed	0	0
10019910	- - - Normal wheat	0	0
10019920	- - - Thin wheat	0	0
10019930	- - - Meslin	0	0
10021000	- Seed	5	0
10029000	- Other	5	0
10031000	- Seed	0	0
10039000	- Other	0	0
10041000	- Seed	0	0
10049010	- - - Grey oats (or black)	0	0

10049020	- - - White oats (or yellow)	0	0
10051000	- Seed	0	0
10059010	- - - Golden corn	0	0
10059020	- - - White corn	0	0
10059030	- - - Brown corn	0	0
10059090	- - - Other	0	0
10061000	- Rice in the husk (paddy or rough)	0	0
10062000	- Husked (brown) rice	0	0
10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	0	0
10064000	- Broken rice	0	0
10071000	- Seed	5	0
10079000	- Other	5	0
10081000	- Buckwheat	0	0
10082100	- - Seed	0	0
10082900	- - Other	0	0
10083000	- Canary seeds	0	0
10084000	- Fonio (Digitaria spp.)	0	0
10085000	- Quinoa (Chenopodium quinoa)	0	0
10086000	- Triticale	0	0
10089000	- Other cereals	0	0
11010010	- - - Wheat flour	0	0
11010020	- - - Flour of mixed wheat and rye	0	0
11022000	- Maize (corn) flour	0	0
11029010	- - - Barley flour	0	0

11029020	- - - Oats flour	0	0
11029030	- - - Grain sorghum flour	0	0
11029040	- - - Buckwheat flour	0	0
11029050	- - - Millet flour	0	0
11029060	- - - Rice flour	0	0
11029090	- - - Other	0	0
11031110	- - - Groats	0	0
11031120	- - - Meal	0	0
11031310	- - - Groats	0	0
11031320	- - - Meal	0	0
11031910	- - - Of barley	0	0
11031920	- - - Of grain sorghum	0	0
11031930	- - - Of rye	0	0
11031940	- - - Of buckwheat	0	0
11031950	- - - Of millet	0	0
11031990	- - - Of other cereals	0	0
11032000	- Pellets	0	0
11041200	- - Of oats	5	20
11041910	- - - Of wheat	5	15
11041920	- - - Of rye	5	15
11041930	- - - Of buckwheat	5	15
11041940	- - - Of millet	5	15
11041950	- - - Of grain sorghum	5	15
11041960	- - - Of maize (corn)	5	15
11041990	- - - Of other cereals	5	15
11042200	- - Of oats	5	20
11042300	- - Of maize (corn)	5	20
11042910	- - - Of wheat	5	15
11042920	- - - Of rye	5	15

11042930	- - - Of buckwheat	5	15
11042940	- - - Of millet	5	15
11042950	- - - Of grain sorghum	5	15
11042990	- - - Of other cereals	5	15
11043000	- Germ of cereals, whole, rolled, flaked or ground	5	20
11051010	- - - Flour	5	20
11051020	- - - Meal	5	20
11051030	- - - Powders	5	20
11052000	- Flakes, granules and pellets	5	20
11061011	- - - - Of peas	5	20
11061012	- - - - Of chick peas	5	20
11061013	- - - - Of string beans	5	20
11061014	- - - - Of haricot beans	5	20
11061015	- - - - Of lentils	5	20
11061016	- - - - Of kidney beans	5	20
11061019	- - - - Other	5	20
11061021	- - - - Of peas	5	20
11061022	- - - - Of chick peas	5	20
11061023	- - - - Of string beans	5	20
11061024	- - - - Of haricot beans	5	20
11061025	- - - - Of lentils	5	20
11061026	- - - - Of kidney beans	5	20
11061029	- - - - Other	5	20
11062010	- - - Flour of sago	5	15
11062020	- - - Meal of sago	5	15
11062031	- - - - Manioc	5	15
11062032	- - - - Arrowroot	5	15
11062033	- - - - Of salep	5	15
11062034	- - - - Of jerusalem artichokes	5	15

11062035	- - - - Of sweet potatoes	5	15
11062039	- - - - Flour of other roots and tubers	5	15
11063010	- - - Of chestnuts	5	20
11063020	- - - Of almonds	5	20
11063030	- - - Of dates	5	20
11063040	- - - Of bananas	5	20
11063050	- - - Of coconuts	5	20
11063060	- - - Of tamarind	5	20
11063070	- - - Of fruit peels	5	20
11063080	- - - Of lemon	5	20
11063090	- - - Other	5	20
11071000	- Not roasted	5	0
11072000	- Roasted	5	5
11081100	- - Wheat starch	5	5
11081200	- - Maize (corn) starch	5	E
11081300	- - Potato starch	5	20
11081400	- - Manioc (cassava) starch	5	20
11081910	- - - Rice starch	5	20
11081920	- - - Arrowroot starch	5	0
11081930	- - - Sago starch	5	0
11081990	- - - Other starches	5	20
11082000	- Inulin	5	20
11090000	Wheat gluten, whether or not dried	5	0
12011000	- Seeds	0	0
12019010	- - - Whole grain	0	0
12019020	- - - Broken grain	0	0
12023000	- Seeds	5	0
12024100	- - In shell	5	0
12024200	- - Shelled, whether or not broken	5	10

12030000	Copra	5	0
12040000	Linseed, whether or not broken	5	0
12051000	- Low erucic acid rape or colza seeds	5	0
12059000	- Other	5	0
12060000	Sunflower seeds, whether or not broken	5	0
12071000	- Palm nuts and kernels	5	0
12072100	-- Seeds	5	0
12072900	-- Other	5	0
12073000	- Castor oil seeds	5	0
12074000	- Sesamum seeds	5	0
12075000	- Mustard seeds	5	5
12076000	- Safflower (<i>Carthamus tinctorius</i>) seeds	5	0
12077000	- Melon seeds	5	0
12079100	-- Poppy seeds	PROH	PROH
12079910	--- Poppy	PROH	PROH
12079920	--- Hemp seeds	PROH	PROH
12079930	--- Frankincense seeds	5	10
12079990	--- Other	5	0
12081000	- Of soya beans	5	15
12089000	- Other	5	0
12091000	- Sugar beet seed	0	0
12092100	-- Lucerne (alfalfa) seeds	0	0
12092200	-- Clover (<i>Trifolium</i> spp.) seeds	0	0
12092300	-- Fescue seeds	0	0
12092400	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0	0
12092500	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	0
12092910	--- Lupines	0	0
12092990	--- Other	0	0
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0	0

12099110	- - - Tomato seeds	0	0
12099120	- - - Leeks seeds	0	0
12099130	- - - Radish seeds	0	0
12099140	- - - Carrot seeds	0	0
12099150	- - - Cucumber seeds	0	0
12099160	- - - Marrow seeds	0	0
12099170	- - - Pumpkin seeds	0	0
12099180	- - - Eggplant seeds	0	0
12099191	- - - - Lettuce seeds	0	0
12099192	- - - - Cress seeds	0	0
12099193	- - - - Pepper seeds (of the genus Capsicum or Pimenta)	0	0
12099199	- - - - Other	0	0
12099900	- - Other	0	0
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	5	10
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5	10
12112000	- Ginseng roots	5	15
12113000	- Coca leaf	PROH	PROH
12114000	- Poppy straw	PROH	PROH
12115000	- Ephedra	5	15
12116000	- Bark of African cherry (Prunus africana)	5	10
12119010	- - - Black cumin	5	15
12119020	- - - Black poppy	PROH	PROH
12119030	- - - Chips and pieces of aloeswood, and other aromatic woods	5	15
12119040	- - - Mint	5	15
12119050	- - - Desert flower	5	20
12119060	- - - Cannabis sativa	PROH	PROH
12119070	- - - Arak roots for tooth cleaning (suwak)	5	15
12119081	- - - - Prepared chewable Indian paan (betel) not containing tobacco	PROH	PROH
12119089	- - - - Other Indian betel leaves	5	15

12119091	- - - - Qat	PROH	PROH
12119099	- - - - Other	5	15
12122100	- - Fit for human consumption	5	15
12122900	- - Other	5	15
12129100	- - Sugar beet	5	15
12129200	- - Locust beans (carob)	5	15
12129300	- - Sugar cane	5	20
12129400	- - Chicory roots	5	20
12129910	- - - Melon seeds	5	15
12129940	- - - Pumpkin and marrow seeds	5	15
12129950	- - - Apricot, peach or plum stones and kernels	5	15
12129990	- - - Other	5	15
12130010	- - - Hay	0	0
12130090	- - - Other	0	0
12141000	- Lucerne (alfalfa) meal and pellets	0	0
12149010	- - - Lupine	0	0
12149020	- - - Vetches	0	0
12149090	- - - Other	0	0
13012000	- Gum arabic	5	20
13019010	- - - Tragacanth	5	20
13019020	- - - Mastic	5	20
13019030	- - - Benzoin	5	20
13019040	- - - Asafetida	5	20
13019050	- - - Myrrh	5	20
13019060	- - - Olibanum	5	E
13019070	- - - Frankincense	5	E
13019080	- - - Storax	5	E
13019091	- - - - Gum resins	5	20
13019092	- - - - Oleoresins	5	20

13019093	- - - - Balsams	5	20
13019099	- - - - Other	5	20
13021100	- - Opium	PROH	PROH
13021200	- - Of liquorice	5	0
13021300	- - Of hops	5	0
13021400	- - Of ephedra	5	0
13021910	- - - Hashish	PROH	PROH
13021920	- - - Ginseng extract	5	0
13021930	- - - Tahinah (sesame sap)	5	20
13021940	- - - Aloes	5	0
13021950	- - - Myrrh	5	0
13021960	- - - Mannite	5	0
13021970	- - - Other medical extracts	5	0
13021990	- - - Other	5	0
13022000	- Pectic substances, pectinates and pectates	5	0
13023100	- - Agar-agar	5	10
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5	15
13023900	- - Other	5	10
14011000	- Bamboos	5	0
14012000	- Rattans	5	0
14019010	- - - Osier	5	0
14019020	- - - Reeds	5	0
14019090	- - - Other	5	0
14042000	- Cotton linters	5	0
14049010	- - - Hard seeds, pips, hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries, etc.	5	0
14049020	- - - Henna	5	0
14049090	- - - Other	5	0

15011000	- Lard	SpGo	SpGo
15012000	- Other pig fat	SpGo	SpGo
15019000	- Other	5	0
15021000	- Tallow	5	0
15029000	- Other	5	0
15030011	- - - - Of pig	SpGo	SpGo
15030012	- - - Of asses, mules or hinnies	SpGo	SpGo
15030019	- - - - Other	5	0
15030021	- - - - Of pig	SpGo	SpGo
15030022	- - - Of asses, mules or hinnies	SpGo	SpGo
15030029	- - - - Other	5	0
15030091	- - - - Of pig	SpGo	SpGo
15030092	- - - Of asses, mules or hinnies	SpGo	SpGo
15030099	- - - - Other	5	0
15041000	- Fish-liver oils and their fractions	5	20
15042000	- Fats and oils and their fractions, of fish, other than liver oils	5	20
15043000	- Fats and oils and their fractions, of marine mammals	5	20
15050000	Wool grease and fatty substances derived therefrom (including lanolin)	5	20
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5	20
15071000	- Crude oil, whether or not degummed	5	20
15079000	- Other	5	E
15081000	- Crude oil	5	20
15089000	- Other	5	20
15092000	- Extra virgin olive oil	5	20
15093000	- Virgin olive oil	5	20
15094000	- Other virgin olive oils	5	TR
15099000	- Other	5	TR

15101000	- Crude olive pomace oil	5	TR
15109000	- Other	5	10
15111000	- Crude oil	5	20
15119000	- Other	5	E
15121100	-- Crude oil	5	20
15121900	-- Other	5	E
15122100	-- Crude oil, whether or not gossypol has been removed	5	20
15122900	-- Other	5	20
15131100	-- Crude oil	5	20
15131900	-- Other	5	20
15132100	-- Crude oil	5	20
15132900	-- Other	5	20
15141100	-- Crude oil	5	TR
15141900	-- Other	5	E
15149100	-- Crude oil	5	20
15149900	-- Other	5	20
15151100	-- Crude oil	5	20
15151900	-- Other	5	20
15152100	-- Crude oil	5	E
15152900	-- Other	5	E
15153000	- Castor oil and its fractions	5	20
15155000	- Sesame oil and its fractions	5	20
15156000	- Microbial fats and oils and their fractions	5	20
15159000	- Other	5	15
15161000	- Animal fats and oils and their fractions	5	E
15162000	- Vegetable fats and oils and their fractions	5	E
15163000	- Microbial fats and oils and their fractions	5	E
15171010	--- Of animals origin	5	15
15171020	--- Of vegetable origin	5	E

15171090	- - - Other	5	15
15179010	- - - Liquid margarine	5	E
15179090	- - - Other	5	20
15180011	- - - - Of pig	SpGo	SpGo
15180012	- - - Of asses, mules or hinnies	SpGo	SpGo
15180019	- - - - Other	5	10
15180020	- - - Of vegetable origin	5	15
15180090	- - - Other	5	10
15200010	- - - Crude glycerol	5	5
15200020	- - - Glycerol waters and glycerol lyes	5	0
15211000	- Vegetable waxes	5	0
15219010	- - - Spermaceti, crude, pressed or refined, or coloured	5	0
15219020	- - - Beeswax, whether or not coloured	5	0
15219040	- - - Other insect waxes, whether or not coloured	5	0
15220010	- - - Degras (fish oil treated with nitric acid)	5	0
15220020	- - - Residues resulting from the treatment of fatty substances or animal or vegetable	5	0
16010011	- - - - Of swine	SpGo	SpGo
16010012	- - - - Of animal blood	SpGo	SpGo
16010020	- - - Of bovine animals	5	20
16010030	- - - Of poultry	5	20
16010090	- - - Other	5	5
16021010	- - - Food suitable for infants or young children	5	TR
16021090	- - - Other	5	20
16022000	- Of liver of any animal	5	20
16023100	- - Of turkeys	5	20
16023200	- - Of fowls of the species Gallus domesticus	5	E
16023900	- - Other	5	15
16024100	- - Hams and cuts thereof	SpGo	SpGo

16024200	- - Shoulders and cuts thereof	SpGo	SpGo
16024900	- - Other, including mixtures	SpGo	SpGo
16025010	- - - Pastrami (spiced, dried and prepared meat)	5	20
16025090	- - - Other (canned or the like)	5	20
16029010	- - - Food preparation containing more than 20% by weight of meat (ready-made meals)	5	20
16029021	- - - - Tongues	5	15
16029029	- - - - Other (except livers)	5	15
16029031	- - - - Preparations of swine blood	SpGo	SpGo
16029039	- - - - Other	SpGo	SpGo
16029090	- - - Other	5	20
16030010	- - - Meat extracts and meat juices	5	5
16030020	- - - Extracts and juices of fish, crustaceans, molluscs or other aquatic invertebrates	5	5
16041100	- - Salmon	5	5
16041200	- - Herrings	5	0
16041300	- - Sardines, sardinella and brisling or sprats	5	E
16041400	- - Tunas, skipjack tuna and bonito (Sarda spp.)	5	E
16041500	- - Mackerel	5	5
16041600	- - Anchovies	5	5
16041700	- - Eels	5	20
16041800	- - Shark fins	5	20
16041900	- - Other	5	10
16042000	- Other prepared or preserved fish	5	20
16043100	- - Caviar	5	20
16043200	- - Caviar substitutes	5	20
16051000	- Crab	5	20
16052100	- - Not in airtight container	5	20
16052900	- - Other	5	20

16053000	- Lobster	5	20
16054000	- Other crustaceans	5	20
16055100	-- Oysters	5	20
16055200	-- Scallops, including queen scallops	5	20
16055300	-- Mussels	5	20
16055400	-- Cuttle fish and squid	5	20
16055500	-- Octopus	5	15
16055600	-- Clams, cockles and arkshells	5	15
16055700	-- Abalone	5	15
16055800	-- Snails, other than sea snails	5	20
16055900	-- Other	5	15
16056100	-- Sea cucumbers	5	20
16056200	-- Sea urchins	5	20
16056300	-- Jellyfish	5	0
16056900	-- Other	5	15
17011210	--- For industrial refining	0	0
17011290	--- Other	0	0
17011310	--- For industrial refining	0	0
17011390	--- Other	0	0
17011410	--- For industrial refining	0	0
17011490	--- Other	0	0
17019100	-- Containing added flavouring or colouring matter	0	0
17019911	---- Fine crystals	0	0
17019912	---- Cubes or moulds	0	0
17019913	---- Powder	0	0
17019920	--- Rock candy (Sugar candy), neither colored nor perfumed	0	0
17019930	--- Chemically pure sucrose	0	0
17019990	--- Other	0	0

17021100	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5	20
17021900	- - Other	5	20
17022000	- Maple sugar and maple syrup	5	20
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5	20
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5	20
17025000	- Chemically pure fructose	5	20
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5	TR
17029010	- - - Maltose, whether or not chemically pure	5	TR
17029020	- - - Sucrose, chemically impure	5	TR
17029030	- - - Invert sugar, whether or not chemically pure	5	TR
17029040	- - - Fructose, chemically impure	5	TR
17029050	- - - Other sugar liquids, whether or not condensed, neither flavored nor colored	5	TR
17029060	- - - Caramel	5	20
17029070	- - - Artificial honey	5	TR
17029090	- - - Other	5	TR
17031000	- Cane molasses	5	0
17039000	- Other	5	0
17041000	- Chewing gum, whether or not sugar-coated	5	20
17049010	- - - Candies, drops and bonbons	5	15
17049020	- - - Toffee (caramels), turkish delight, nougat	5	15
17049030	- - - Almond candy, pistachio candy and the like	5	10
17049040	- - - Fruit jellies, fruit pastes and liquorice sugar, put up as confectionery	5	15
17049050	- - - Cough drops	5	10

17049060	- - - Halawa tahiniah	5	10
17049070	- - - Candies powder containing fruit flavor	5	15
17049080	- - - White Chocolate containing alcohol	SpGo	SpGo
17049090	- - - Other	5	15
18010000	Cocoa beans, whole or broken, raw or roasted	5	20
18020000	Cocoa shells, husks, skins and other cocoa waste	5	0
18031000	- Not defatted	5	20
18032000	- Wholly or partly defatted	5	20
18040000	Cocoa butter, fat and oil	5	20
18050000	Cocoa powder, not containing added sugar or other sweetening matter	5	20
18061011	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5	20
18061019	- - - - Other	5	20
18061091	- - - - Other cocoa powder containing added sugar or other sweetening matter used in the preparation of beverages	5	20
18061099	- - - - Other	5	10
18062010	- - - Powders for making ice-cream containing cocoa	5	15
18062020	- - - Confectionery products containing cocoa	5	15
18062031	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5	15
18062039	- - - - Other	5	15
18062090	- - - Other	5	15
18063110	- - - Containing alcohol	SpGo	SpGo
18063190	- - - Other	5	15
18063210	- - - Containing alcohol	SpGo	SpGo
18063290	- - - Other	5	TR
18069010	- - - Powders for making ice-cream containing cocoa	5	15

18069020	- - - Confectionery products containing cocoa	5	TR
18069031	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	5	15
18069039	- - - - Other	5	15
18069091	- - - - Other products containing added sugar or other sweetening matter used in the preparation of beverages	5	15
18069099	- - - - Other	5	15
19011010	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	0	0
19011020	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	0	0
19011090	- - - Other	0	0
19012010	- - - Cereal flour mixes with fruit flour containing added cocoa powder	5	TR
19012020	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar, fat, eggs or fruit	5	20
19012090	- - - Other	5	20
19019011	- - - - Racahout, not containing added sugar or other sweetening matter, for beverages industry	5	10
19019012	- - - - Racahout, containing added sugar or other sweetening matter, for beverages industry	5	5
19019019	- - - - Other	5	5
19019021	- - - - Malted milk, not containing sugar or other sweetening matter, for beverages industry	5	5
19019022	- - - - Malted milk, containing sugar or other sweetening matter, for beverages industry	5	5
19019029	- - - - Other	5	5
19019030	- - - Powder for making ice cream	5	15
19019091	- - - - Other, not containing added sugar or other sweetening matter, for beverages industry	5	5

19019092	---- Other, containing added sugar or other sweetening matter, for beverages industry	5	5
19019099	---- Other	5	15
19021110	--- Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	5	10
19021120	--- Pastas, frozen	5	E
19021130	--- Chips of potato flour, macroni-shaped, not ready	5	20
19021190	--- Other	5	5
19021910	--- Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like	5	E
19021920	--- Pastas, frozen	5	5
19021930	--- Chips of potato flour, macroni-shaped, not ready	5	5
19021990	--- Other	5	5
19022010	--- Stuffed with meat	5	5
19022020	--- Stuffed with fish, crustaceans and molluscs	5	5
19022090	--- Other	5	5
19023000	- Other pasta	5	E
19024000	- Couscous	5	20
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	5	20
19041010	--- Containing cocoa	5	10
19041091	---- Corn flakes and the like	5	10
19041099	---- Other	5	10
19042011	---- Containing cocoa	5	0
19042019	---- Other	5	0
19042021	---- Containing cocoa	5	0
19042029	---- Other	5	0
19043010	---- Containing cocoa	5	0
19043090	--- Other	5	0
19049010	---- Containing cocoa	5	10

19049090	- - - Other	5	10
19051000	- Crispbread	5	20
19052000	- Gingerbread and the like	5	20
19053100	- - Sweet biscuits	5	TR
19053200	- - Waffles and wafers	5	20
19054010	- - - Rusks	5	20
19054090	- - - Other	5	15
19059010	- - - Ordinary bread of any kind	5	E
19059020	- - - Gluten bread for diabetics	5	15
19059030	- - - Pastry, including pizzas	5	E
19059040	- - - Eastern sweetmeats (kunafah, baklava and the like)	5	TR
19059050	- - - Cake (gateau) and the like	5	E
19059060	- - - Empty cachets of a kind suitable for pharmaceutical use	5	15
19059070	- - - Sealing wafers	5	15
19059080	- - - Crispy savoury food products (for example, pop corn, chips and the like), ready for direct consumption	5	20
19059091	- - - - Unleavened bread	5	15
19059092	- - - - Pretzels bread	5	15
19059093	- - - - Ordinary biscuits, whether or not salted	5	20
19059099	- - - - Other	5	E
20011000	- Cucumbers and gherkins	5	20
20019011	- - - - Mushrooms and truffles	5	10
20019012	- - - - Olives and capers	5	10
20019013	- - - - Green pepper	5	10
20019014	- - - - Pickles (assorted)	5	TR
20019015	- - - - Tomatoes	5	10
20019019	- - - - Other	5	10
20019020	- - - Fruits and nuts	5	15
20021000	- Tomatoes, whole or in pieces	5	20

20029010	- - - Tomato paste	5	E
20029090	- - - Other	5	20
20031000	- Mushrooms of the genus Agaricus	5	5
20039000	- Other	5	0
20041000	- Potatoes	5	20
20049010	- - - Carrots	5	10
20049020	- - - Peas	5	10
20049030	- - - Haricot beans	5	10
20049040	- - - Kidney beans	5	10
20049050	- - - Asparagus	5	10
20049060	- - - Spinach	5	10
20049070	- - - Okra	5	10
20049080	- - - Mixed vegetables	5	10
20049090	- - - Other	5	10
20051010	- - - Used for infants and young children	5	0
20051020	- - - For dietic purposes	5	0
20051090	- - - Other	5	0
20052000	- Potatoes	5	E
20054000	- Peas (Pisum sativum)	5	20
20055100	- - Beans, shelled	5	0
20055900	- - Other	5	10
20056000	- Asparagus	5	0
20057000	- Olives	5	20
20058000	- Sweet corn (Zea mays var. saccharata)	5	20
20059100	- - Bamboo shoots	5	0
20059911	- - - - Foul medamas (Cooked beans)	5	15
20059912	- - - - Cooked chick peas with tahinah (sesame oil)	5	10
20059913	- - - - Vegetables and legumes with sauce	5	E
20059919	- - - - Other	5	10

20059991	----- Okra	5	20
20059992	----- Horse beans	5	10
20059993	----- Spinach	5	10
20059994	----- Artichokes	5	10
20059995	----- Mixed vegetables	5	10
20059996	----- Sauerkraut	5	10
20059997	----- Grape leaves	5	10
20059999	----- Other vegetables and plants	5	20
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)	5	15
20071010	--- As food for infants and young children	5	0
20071020	--- For dietic purposes	5	0
20071090	--- Other	5	0
20079110	--- Marmalades	5	0
20079190	--- Other	5	0
20079911	----- Peach	5	0
20079912	----- Apricot	5	10
20079913	----- Apple	5	0
20079914	----- Watermelon	5	TR
20079915	----- Cherry	5	0
20079916	----- Strawberry	5	5
20079917	----- Raspberry	5	5
20079919	----- Other	5	5
20079920	--- Apricot sheets	5	0
20079930	--- Turkish delights	5	0
20079990	--- Other	5	20
20081110	--- Roasted ground nuts, whether or not salted	5	20
20081120	--- Peanut butter	5	20
20081911	----- Almonds	5	10

20081912	- - - - Pistachios	5	10
20081913	- - - - Hazel nuts	5	10
20081919	- - - - Other	5	10
20081920	- - - Mixed	5	20
20081990	- - - Other	5	10
20082010	- - - Containing added alcohol	SpGo	SpGo
20082090	- - - Other	5	20
20083010	- - - Containing added alcohol	SpGo	SpGo
20083090	- - - Other	5	20
20084010	- - - Containing added alcohol	SpGo	SpGo
20084090	- - - Other	5	20
20085010	- - - Containing added alcohol	SpGo	SpGo
20085090	- - - Other	5	0
20086010	- - - Containing added alcohol	SpGo	SpGo
20086090	- - - Other	5	20
20087010	- - - Containing added alcohol	SpGo	SpGo
20087090	- - - Other	5	20
20088010	- - - Containing added alcohol	SpGo	SpGo
20088090	- - - Other	5	0
20089100	- - Palm hearts	5	20
20089310	- - - Containing added spirit	SpGo	SpGo
20089390	- - - Other	5	0
20089710	- - - Containing added spirit	SpGo	SpGo
20089790	- - - Other	5	0
20089910	- - - Containing added spirit	SpGo	SpGo
20089990	- - - Other	5	20
20091110	- - - Frozen orange juice, not containing added sugar or other sweetening matter	5	20

20091120	- - - Frozen orange juice, containing added sugar or other sweetening matter	5	20
20091210	- - - Orange juice not frozen, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	15
20091220	- - - Orange juice not frozen, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	15
20091910	- - - Other orange juice, not containing added sugar or other sweetening matter	5	20
20091920	- - - Other orange juice, containing added sugar or other sweetening matter	5	20
20092110	- - - Grapefruit juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	20
20092120	- - - Grapefruit juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	20
20092130	- - - Pomelo juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	20
20092140	- - - Pomelo juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	20
20092910	- - - Other grapefruit juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	15
20092920	- - - Other grapefruit juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	5	15
20092930	- - - Other pomelo juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	15
20092940	- - - Other pomelo juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	5	15
20093111	- - - - Lemon juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	15
20093112	- - - - Lemon juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	15
20093191	- - - - Other Juice of any other citrus fruit, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	15
20093192	- - - - Other Juice of any other citrus fruit, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	15

20093910	- - - Other Juice of any other citrus fruit, of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	15
20093920	- - - Other Juice of any other citrus fruit, of Brix value exceeding 20, containing added sugar or other sweetening matter	5	15
20094110	- - - Pineapple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	20
20094120	- - - Pineapple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	20
20094910	- - - Other pineapple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	20
20094920	- - - Other pineapple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	5	20
20095010	- - - Tomato juice, not containing added sugar or other sweetening matter	5	TR
20095020	- - - Tomato juice, containing added sugar or other sweetening matter	5	TR
20096110	- - - Grape juice (including grape must), of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	20
20096120	- - - Grape juice (including grape must), of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	20
20096910	- - - Other grape juice (including grape must), of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	20
20096920	- - - Other grape juice (including grape must), of Brix value exceeding 20, containing added sugar or other sweetening matter	5	20
20097110	- - - Apple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	5	20
20097120	- - - Apple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	5	20
20097910	- - - Other apple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	5	20
20097920	- - - Other apple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	5	20

20098110	- - - Cranberry juice, not containing added sugar or other sweetening matter	5	20
20098120	- - - Cranberry juice, containing added sugar or other sweetening matter	5	20
20098130	- - - lingonberry juice, not containing added sugar or other sweetening matter	5	20
20098140	- - - lingonberry juice, containing added sugar or other sweetening matter	5	20
20098911	- - - - Date molasses, not containing added sugar or other sweetening matter	5	TR
20098912	- - - - Date molasses, containing added sugar or other sweetening matter	5	20
20098922	- - - - Mango juice, not concentrated, not containing added sugar or other sweetening matter	5	E
20098923	- - - - Mango juice, not concentrated, containing added sugar or other sweetening matter	5	E
20098924	- - - - Mango juice, concentrated, not containing added sugar or other sweetening matter	5	15
20098925	- - - - Mango juice, concentrated, containing added sugar or other sweetening matter	5	E
20098932	- - - - Guava juice, not concentrated, not containing added sugar or other sweetening matter	5	15
20098933	- - - - Guava juice, not concentrated, containing added sugar or other sweetening matter	5	E
20098934	- - - - Guava juice, concentrated, not containing added sugar or other sweetening matter	5	TR
20098935	- - - - Guava juice, concentrated, containing added sugar or other sweetening matter	5	15
20098942	- - - - Carrots juice, not concentrated, not containing added sugar or other sweetening matter	5	15
20098943	- - - - Carrots juice, not concentrated, containing added sugar or other sweetening matter	5	15
20098944	- - - - Carrots juice, concentrated, not containing added sugar or other sweetening matter	5	15

20098945	- - - - Carrots juice, concentrated, containing added sugar or other sweetening matter	5	15
20098991	- - - - Other juice of any other fruit or vegetable, not containing added sugar or other sweetening matter	5	E
20098992	- - - - Other juice of any other fruit or vegetable, containing added sugar or other sweetening matter	5	E
20099020	- - - Mixtures of juices, not concentrated, not containing added sugar or other sweetening matter	5	E
20099030	- - - Mixtures of juices, not concentrated, containing added sugar or other sweetening matter	5	E
20099040	- - - Mixtures of juices, concentrated, not containing added sugar or other sweetening matter	5	TR
20099050	- - - Mixtures of juices, concentrated, containing added sugar or other sweetening matter	5	E
21011100	- - Extracts, essences and concentrates	5	20
21011211	- - - - Instant preparations containing added sugar or other sweetening matter	5	20
21011219	- - - - Other	5	20
21011220	- - - Coffee paste	5	15
21011290	- - - Other	5	TR
21012010	- - - Tea-based preparations	5	15
21012090	- - - Other	5	15
21013010	- - - Roasted chicory and other roasted coffee substitutes	5	15
21013020	- - - Chicory extracts or other coffee substitutes, and extracts, essences and cocentrates thereof	5	15
21021000	- Active yeasts	5	0
21022010	- - - Inactive yeasts for human consumption	5	0
21022020	- - - Inactive yeasts and other single-cell micro-organisms, dead, used as food for animals	5	10
21022090	- - - Other	5	5
21023010	- - - Baking powder	5	0
21023020	- - - Yeast alsace	5	0

21023090	- - - Other	5	0
21031000	- Soya sauce	5	20
21032000	- Tomato ketchup and other tomato sauces	5	E
21033010	- - - Mustard flour	5	0
21033020	- - - Prepared mustard	5	0
21039010	- - - Mayonnaise	5	E
21039020	- - - Chili sauce	5	20
21039030	- - - Celery salt	5	TR
21039090	- - - Other	5	TR
21041000	- Soups and broths and preparations therefor	5	E
21042000	- Homogenised composite food preparations	5	TR
21050000	Ice cream and other edible ice, whether or not containing cocoa	5	E
21061000	- Protein concentrates and textured protein substances	5	15
21069010	- - - Powder for making table cream	5	5
21069020	- - - Powder for making table jelly	5	10
21069030	- - - Powder for making ice cream	5	20
21069050	- - - Preparations based on butter or other fats or oils derived from milk used, for example, for baker's wares	5	20
21069060	- - - Pastes based on sugar, containing added fat, milk or nuts, not suitable for direct consumption as confectionery, but used as fillings, etc. (for chocolates, fancy biscuits, pies, cakes, etc.)	5	5
21069070	- - - Sugars, gum tablets and the like, containing synthetic sweetening matter (e.g. sorbitol) for diabetics	0	0
21069080	- - - Saccharin, in liquid or tablet forms, for sweetening	5	5
21069091	- - - - Edible tablets with a basis of natural or artificial perfumes (e.g. vanillin)	5	5
21069092	- - - - Preparations for making lemonades or other beverages containing added sugar or other sweetening matter	5	5
21069093	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey or fructose	5	TR
21069094	- - - - Natural honey rich with bees queen food (royal jelly)	5	5

21069095	---- Proteins hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride used for food preparations	5	5
21069096	---- Muscle growing preparations, containing added sugar or other sweetening matter	5	5
21069098	Preparations for making lemonades or other beverages, not containing added sugar or other sweetening matter	5	5
21069099	---- Other	5	E
22011010	--- Natural mineral waters	5	20
22011020	--- Artificial mineral waters	5	20
22011030	--- Aerated waters	5	15
22019010	--- Ordinary natural waters	5	20
22019090	--- Other	5	20
22021012	---- Mineral water flavoured, not containing added sugar or other sweetening matter	5	15
22021013	---- Mineral water for athletes, containing added sugar or other sweetening matter, whether or not flavoured	5	15
22021014	---- Beverages of tea and coffee, containing added sugar or other sweetening matter, whether or not flavoured	5	15
22021018	---- Other mineral water, containing added sugar or other sweetening matter, whether or not flavoured	5	15
22021021	---- Lemonade (e.g. Seven Up)	5	15
22021022	---- Orange drink (e.g. Miranda)	5	15
22021023	---- Cola (e.g. Pepsi Cola)	5	E
22021024	---- Energy drinks	5	E
22021025	---- Aerated waters (soda)	5	E
22021029	---- Other	5	15
22021092	---- Other water, containing added sugar or other sweetening matter	5	15
22021099	---- Other	5	15
22029100	-- Non-alcoholic beer	5	20
22029913	--- Other beverages with milk or milk substitutes content less than 75% containing added sugar or other sweetening matter	5	15

22029919	- - - - Other	5	15
22029923	- - - - Other cocoa-based beverages, non-aerated, containing added sugar or other sweetened matter	5	15
22029929	- - - - Other	5	15
22029930	- - - Other flavoured beverages, non-aerated, containing added sugar or other sweetened matter	5	15
22029993	- - - - Other, containing added sugar or other sweetening matter	5	15
22029999	- - - - Other	5	15
22030000	Beer made from malt	SpGo	SpGo
22041000	- Sparkling wine	SpGo	SpGo
22042100	- - In containers holding 2 ℓ or less	SpGo	SpGo
22042200	- - In containers holding more than 2 ℓ but not more than 10 ℓ	SpGo	SpGo
22042900	- - Other	SpGo	SpGo
22043000	- Other grape must	SpGo	SpGo
22051000	- In containers holding 2 ℓ or less	SpGo	SpGo
22059000	- Other	SpGo	SpGo
22060000	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	SpGo	SpGo
22071010	- - - For medical uses	5	10
22071090	- - - Other	5	15
22072011	- - - - For medical uses	0	0
22072019	- - - - Other (Undenatured Ethyl)	5	15
22072090	- - - Other	SpGo	SpGo
22082000	- Spirits obtained by distilling grape wine or grape marc	SpGo	SpGo
22083000	- Whiskies	SpGo	SpGo
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	SpGo	SpGo
22085000	- Gin and Geneva	SpGo	SpGo

22086000	- Vodka	SpGo	SpGo
22087000	- Liqueurs and cordials	SpGo	SpGo
22089011	- - - - For medical uses	5	5
22089019	- - - - Other	5	5
22089090	- - - Other	SpGo	SpGo
22090010	- - - Vinegar	5	10
22090020	- - - Vinegar substitutes	5	10
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	5	0
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5	0
23021000	- Of maize (corn)	5	20
23023000	- Of wheat	5	20
23024000	- Of other cereals	5	20
23025000	- Of leguminous plants	5	20
23031000	- Residues of starch manufacture and similar residues	5	0
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	5	5
23033000	- Brewing or distilling dregs and waste	5	0
23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	0	0
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	5	0
23061000	- Of cotton seeds	5	20
23062000	- Of linseed	5	0
23063000	- Of sunflower seeds	5	20
23064100	- - Of low erucic acid rape or colza seeds	5	15
23064900	- - Other	5	20
23065000	- Of coconut or copra	5	20
23066000	- Of palm nuts or kernels	5	20
23069000	- Other	5	20
23070010	- - - Wine lees	SpGo	SpGo

23070020	- - - Argol	5	0
23080000	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	5	20
23091000	- Dog or cat food, put up for retail sale	5	5
23099010	- - - Fish and ornamental bird food	5	10
23099020	- - - Poultry food	5	10
23099031	- - - - Salt stones containing food stuffs	5	10
23099039	- - - - Other	5	10
23099040	- - - Milk substitute for feeding young animals	5	10
23099050	- - - Concentrated preparations for the forage industry	5	10
23099090	- - - Other	5	10
24011000	- Tobacco, not stemmed/stripped	100	E
24012000	- Tobacco, partly or wholly stemmed/stripped	100	E
24013010	- - - Suitable for use as tobacco	100	E
24013090	- - - Other	100	E
24021000	- Cigars, cheroots and cigarillos, containing tobacco	100	E
24022000	- Cigarettes containing tobacco	100	E
24029010	- - - Cigars of tobacco substitutes (not containing tobacco or nicotine)	100	E
24029020	- - - Cigarettes of tobacco substitutes (not containing tobacco or nicotine)	100	E
24031100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	100	E
24031910	- - - Chopped or pressed tobacco for cigarettes	100	E
24031920	- - - Chopped or pressed tobacco for pipes	100	E
24031930	- - - Chopped or pressed tobacco put up for retail sale	100	E
24031940	- - - Chopped or pressed tobacco for dokha smoking pipes	100	E
24031990	- - - Other	100	E
24039100	- - " Homogenised " or " reconstituted " tobacco	100	E

24039910	- - - Pressed or liquored tobacco for making snuff	100	E
24039921	- - - - Chewable and sniffing preparation(Sahmmah, Suwaikah) containing tobacco	PROH	PROH
24039922	- - - - Prepared chewable Indian paan (betel) containing tobacco	PROH	PROH
24039929	- - - - Other	100	E
24039930	- - - Snuff	100	E
24039940	- - - Jirak	100	E
24039950	- - - Tobacco extracts and essences	100	E
24039990	- - - Other	100	E
24041110	- - - Electrically-heated tobacco product	100	E
24041190	- - - Other	100	E
24041211	- - - - Flavored	100	E
24041212	- - - - Non-flavored	100	E
24041221	- - - - Flavored	100	E
24041222	- - - - Non-flavored	100	E
24041231	- - - - Flavored	100	E
24041232	- - - - Non-flavored	100	E
24041900	- - Other	100	E
24049110	- - - Chewing gum containing nicotine to help tobacco use cessation including smoking	5	E
24049120	- - - In tablet form to help tobacco use cessation including smoking	5	E
24049130	- - - Tobacco free single-use oral nicotine pouches (LYFT) and the like	100	E
24049191	- - - - Other, to help tobacco use cessation including smoking	5	E
24049199	- - - - Other	100	E
24049210	- - - Patches to help tobacco use cessation including smoking	5	E
24049291	- - - - Other, to help tobacco use cessation including smoking	5	E
24049299	- - - - Other	100	E
24049910	- - - Spray to help tobacco use cessation including smoking	5	E

24049920	- - - Nose drops to help tobacco use cessation including smoking	5	E
24049930	- - - Injections to help tobacco use cessation including smoking	5	E
24049990	- - - Other	100	E
25010010	- - -Salt (table salt)	5	15
25010020	- - - Denatured salt unfit for human consumption	5	0
25010030	- - - Pure sodium chloride	5	5
25010040	- - - Salt solutions	5	20
25010090	- - - Other	5	15
25020000	Unroasted iron pyrites	5	10
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	5	15
25041000	- In powder or in flakes	5	0
25049000	- Other	5	20
25051000	- Silica sands and quartz sands	5	20
25059000	- Other	5	5
25061010	- - - Raw, in the form of unsawn agglomerates	5	5
25061090	- - - Other	5	0
25062000	- Quartzite	5	0
25070010	- - - Kaolin	5	10
25070090	- - - Other	5	10
25081000	- Bentonite	5	10
25083000	- Fire-clay	5	10
25084000	- Other clays	5	10
25085000	- Andalusite, kyanite and sillimanite	5	0
25086000	- Mullite	5	0
25087000	- Chamotte or dinas earths	5	10
25090010	- - - Ground chalk for construction	5	0
25090090	- - - Other	5	0
25101000	- Unground	5	0

25102000	- Ground	5	0
25111000	- Natural barium sulphate (barytes)	5	20
25112000	- Natural barium carbonate (witherite)	5	0
25120000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	5	0
25131000	- Pumice stone	5	0
25132010	- - - Emery	5	0
25132020	- - - Natural corundum	5	0
25132030	- - - Natural carnelian	5	0
25132040	- - - Tripoli earth	5	5
25132090	- - - Other	5	0
25140010	- - - Unworked, in the form of sawn blocks	5	0
25140090	- - - Other	5	0
25151100	- - Unworked, or roughly trimmed	5	20
25151200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	20
25152010	- - - Unworked, or roughly trimmed	5	20
25152020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape	5	20
25161100	- - Crude or roughly trimmed	5	0
25161200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	10
25162000	- Sandstone	5	10
25169010	- - - Unworked or roughly trimmed	5	0
25169020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	E
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	E

25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5	20
25173000	- Tarred macadam	5	15
25174100	- - Of marble	5	10
25174900	- - - Other	5	0
25181010	- - - Unworked, whether or not roughly trimmed	5	20
25181020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	20
25182010	- - - Unworked, whether or not roughly trimmed	5	20
25182020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	20
25191000	- Natural magnesium carbonate (magnesite)	5	0
25199010	- - - Magnesium oxide	5	10
25199090	- - - Other	5	10
25201010	- - - Gypsum	5	E
25201020	- - - Anhydrite	5	TR
25202010	- - - Plasters for dentistry	5	20
25202090	- - - Other	5	20
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5	E
25221000	- Quicklime	5	20
25222000	- Slaked lime	5	20
25223000	- Hydraulic lime	5	20
25231000	- Cement clinkers	5	E
25232100	- - White cement, whether or not artificially coloured	5	E
25232910	- - - Ordinary cement	5	E
25232920	- - - Salt resistant cement	5	20
25232990	- - - Other	5	0
25233000	- Aluminous cement	5	10
25239000	- Other hydraulic cements	5	20

25241000	- Crocidolite	PROH	PROH
25249010	- - - Actinolite	PROH	PROH
25249020	- - - Anthophyllite	PROH	PROH
25249030	- - - Amosite	PROH	PROH
25249040	- - - Tremolite	PROH	PROH
25249090	- - - Other	PROH	PROH
25251000	- Crude mica and mica rifted into sheets or splittings	5	0
25252000	- Mica powder	5	0
25253000	- Mica waste	5	10
25261010	- - - Steatite	5	0
25261020	- - - Talc	5	0
25262010	- - - Steatite	5	0
25262020	- - - Talc	5	0
25280000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	5	0
25291000	- Feldspar	5	0
25292100	- - Containing by weight 97 % or less of calcium fluoride	5	0
25292200	- - Containing by weight more than 97 % of calcium fluoride	5	0
25293000	- Leucite; nepheline and nepheline syenite	5	0
25301000	- Vermiculite, perlite and chlorites, unexpanded	5	0
25302000	- Kieserite, epsomite (natural magnesium sulphates)	5	0
25309011	- - - - Yellow arsenic sulphide (rat poison)	5	10
25309019	- - - - Other	5	20
25309020	- - - Meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and amber, in plastes, rods, sticks or similar forms, not worked after moulding; jet	5	10
25309030	- - - Broken ceramic	5	10
25309040	- - - Earth colours	5	10

25309050	- - - Meteorite stones	5	10
25309090	- - - Other	5	10
26011100	- - Non-agglomerated	5	0
26011200	- - Agglomerated	5	0
26012000	- Roasted iron pyrites	5	0
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	5	0
26030000	Copper ores and concentrates	5	5
26040000	Nickel ores and concentrates	5	0
26050000	Cobalt ores and concentrates	5	0
26060000	Aluminium ores and concentrates	5	15
26070000	Lead ores and concentrates	5	0
26080000	Zinc ores and concentrates	5	20
26090000	Tin ores and concentrates	5	0
26100000	Chromium ores and concentrates	5	20
26110000	Tungsten ores and concentrates	5	0
26121000	- Uranium ores and concentrates	5	0
26122000	- Thorium ores and concentrates	5	0
26131000	- Roasted	5	0
26139000	- Other	5	20
26140000	Titanium ores and concentrates	5	20
26151000	- Zirconium ores and concentrates	5	5
26159000	- Other	5	0
26161000	- Silver ores and concentrates	5	0
26169000	- Other	5	0
26171000	- Antimony ores and concentrates	5	0
26179000	- Other	5	0
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	5	20

26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	5	15
26201100	- - Hard zinc spelter	5	20
26201900	- - Other	5	20
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5	20
26202900	- - Other	5	20
26203000	- Containing mainly copper	5	20
26204000	- Containing mainly aluminium	5	20
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5	20
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5	0
26209900	- - Other	5	20
26211000	- Ash and residues from the incineration of municipal waste	5	20
26219000	- Other	5	20
27011100	- - Anthracite	5	E
27011200	- - Bituminous coal	5	E
27011900	- - Other coal	5	E
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	E
27021000	- Lignite, whether or not pulverised, but not agglomerated	5	E
27022000	- Agglomerated lignite	5	E
27030010	- - - For use as agricultural soil or to improve soil quality	5	E
27030090	- - - Other	5	E
27040010	- - - Coke and semi-coke of lignite or peat, whether or not agglomerated	5	E
27040020	- - - Retort carbon	5	E
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	E

27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	E
27071000	- Benzol (benzene)	5	E
27072000	- Toluol (toluene)	5	E
27073000	- Xylol (xylenes)	5	20
27074000	- Naphthalene	5	20
27075000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	5	E
27079100	- - Creosote oils	5	E
27079900	- - Other	5	E
27081000	- Pitch	5	E
27082000	- Pitch coke	5	E
27090000	Petroleum oils and oils obtained from bituminous minerals, crude	5	E
27101211	- - - - Light straight	5	E
27101212	- - - - Whole	5	20
27101213	- - - - Reformed	5	20
27101214	- - - - Natural gasoline	5	E
27101219	- - - - Other	5	E
27101221	- - - - For engines (excluding plane engines)	5	E
27101222	- - - - For jet-plane engine (JP4)	5	E
27101223	- - - - For other plane engines	5	E
27101229	- - - - For other purposes	5	20
27101231	- - - - For engines	5	E
27101232	- - - - For electricity generators, including those used for ships	5	E
27101233	- - - - For heating	5	E
27101239	- - - - For other purposes	5	E
27101241	- - - - For ships	5	E
27101242	- - - - Partially refined crude oil (topped crude)	5	E

27101249	- - - - Other	5	E
27101911	- - - - Base oils	5	E
27101912	- - - - For spark-ignition engines (gasoline)	5	E
27101913	- - - - For compression-ignition engines (diesel)	5	E
27101914	- - - - For manual transmission gears	5	E
27101915	- - - - For automatic transmission gears	5	E
27101919	- - - - Other	5	E
27101991	- - - - For cutting	5	E
27101992	- - - - For cleaning	5	20
27101993	- - - - For mould release	5	E
27101994	- - - - For hydraulic brakes	5	E
27101995	- - - - For hydraulic and turbo systems	5	E
27101996	- - - - For transformer and circuit breakers	5	E
27101997	- - - - White oils (such as paraffin oil and vaseline oil)	5	E
27101998	- - - - Other lubricating oils (greasing oil)	5	E
27101999	- - - - Other	5	E
27102000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	5	E
27109100	- - Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	5	E
27109900	- - Other	5	E
27111100	- - Natural gas	5	E
27111200	- - Propane	5	E
27111300	- - Butanes	5	E
27111400	- - Ethylene, propylene, butylene and butadiene	5	E
27111900	- - Other	5	E

27112100	- - Natural gas	5	E
27112900	- - Other	5	E
27121000	- Petroleum jelly	5	E
27122010	- - - For making candles	5	E
27122020	- - - For impregnating matches	5	E
27122090	- - - Other	5	E
27129000	- Other	5	E
27131100	- - Not calcined	5	E
27131200	- - Calcined	5	E
27132000	- Petroleum bitumen	5	E
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	E
27141000	- Bituminous or oil shale and tar sands	5	E
27149010	- - - Bitumen and asphalt, natural	5	E
27149090	- - - Other	5	E
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	5	E
27160000	Electrical energy (optional heading)	5	E
28011000	- Chlorine	5	20
28012000	- Iodine	5	TR
28013010	- - - Fluorine	5	TR
28013020	- - - Bromine	5	TR
28020010	- - - Sulphur, sublimed or precipitated	5	TR
28020020	- - - Colloidal sulphur	5	TR
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	5	E
28041000	- Hydrogen	5	TR
28042100	- - Argon	5	TR
28042910	- - - Helium	5	TR

28042920	- - - Neon	5	TR
28042990	- - - Other	5	TR
28043000	- Nitrogen	5	20
28044000	- Oxygen	5	TR
28045000	- Boron; tellurium	5	TR
28046100	- - Containing by weight not less than 99.99 % of silicon	5	TR
28046900	- - Other	5	TR
28047000	- Phosphorus	5	TR
28048000	- Arsenic	5	15
28049000	- Selenium	5	20
28051100	- - Sodium	5	15
28051200	- - Calcium	5	E
28051910	- - - Lithium	5	20
28051920	- - - Potassium	5	E
28051990	- - - Other	5	20
28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5	20
28054000	- Mercury	5	15
28061000	- Hydrogen chloride (hydrochloric acid)	5	E
28062000	- Chlorosulphuric acid	5	10
28070010	- - - Sulphuric acid	5	E
28070020	- - - Oleum (oily sulphuric acid)	5	E
28080010	- - - Nitric acid	5	20
28080020	- - - Sulphonitric acids	5	TR
28091000	- Diphosphorus pentaoxide	5	E
28092010	- - - Phosphoric acid	5	E
28092020	- - - Polyphosphoric acids	5	E
28100010	- - - Oxides of boron	5	10
28100020	- - - Boric acids	5	20

28111100	- - Hydrogen fluoride (hydrofluoric acid)	5	10
28111200	- - Hydrogen cyanide (hydrocyanic acid)	5	10
28111920	- - - Hydrogen sulphide	5	10
28111930	- - - Hydroidic Acid	5	10
28111990	- - - Other	5	20
28112100	- - Carbon dioxide	5	20
28112200	- - Silicon dioxide	5	E
28112910	- - - Arsenic trioxide, arsenic pentoxide	5	E
28112990	- - - Other	5	E
28121100	- - Carbonyl dichloride (phosgene)	5	10
28121200	- - Phosphorous oxychloride	5	10
28121300	- - Phosphorous trichloride	5	10
28121400	- - Phosphorous pentachloride	5	10
28121500	- - Sulphur monochloride	5	20
28121600	- - Sulphur dichloride	5	20
28121700	- - Thionyl chloride	5	10
28121910	- - - Arsenic trichloride	5	10
28121990	- - - Other	5	0
28129000	- Other	5	20
28131000	- Carbon disulphide	5	10
28139000	- Other	5	10
28141000	- Anhydrous ammonia	5	E
28142000	- Ammonia in aqueous solution	5	E
28151100	- - Solid	5	20
28151200	- - In aqueous solution (soda lye or liquid soda)	5	E
28152000	- Potassium hydroxide (caustic potassium)	5	20
28153000	- Peroxides of sodium or potassium	5	TR
28161000	- Hydroxide and peroxide of magnesium	5	20
28164000	- Oxides, hydroxides and peroxides of strontium or barium	5	20

28170010	- - - Zinc oxide	5	TR
28170020	- - - Zinc peroxide	5	TR
28181000	- Artificial corundum, whether or not chemically defined	5	10
28182000	- Aluminium oxide, other than artificial corundum	5	20
28183000	- Aluminium hydroxide	5	E
28191000	- Chromium trioxide	5	10
28199000	- Other	5	TR
28201000	- Manganese dioxide	5	20
28209000	- Other	5	20
28211010	- - - Yellow, red, black iron oxides	5	15
28211090	- - - Other	5	10
28212000	- Earth colours	5	TR
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	5	20
28230000	Titanium oxides	5	E
28241000	- Lead monoxide (litharge, massicot)	5	TR
28249010	- - - Lead dimonoxide	5	10
28249090	- - - Other	5	20
28251000	- Hydrazine and hydroxylamine and their inorganic salts	5	10
28252000	- Lithium oxide and hydroxide	5	20
28253000	- Vanadium oxides and hydroxides	5	10
28254000	- Nickel oxides and hydroxides	5	20
28255010	- - - Copper oxides	5	20
28255020	- - - Copper hydroxides	5	10
28256000	- Germanium oxides and zirconium dioxide	5	20
28257000	- Molybdenum oxides and hydroxides	5	20
28258000	- Antimony oxides	5	10
28259010	- - - Tin oxides	5	10
28259020	- - - Sodium oxide	5	20
28259030	- - - Calcium oxide	5	TR

28259040	- - - Bristar and similar rock fragmenting materials containing calcium hydroxide	5	10
28259060	- - - Calcium hydroxide	5	TR
28259090	- - - Other	5	20
28261200	- - Of aluminium	5	15
28261900	- - Other	5	20
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	5	TR
28269000	- Other	5	20
28271000	- Ammonium chloride	5	E
28272000	- Calcium chloride	5	E
28273100	- - Of magnesium	5	E
28273200	- - Of aluminium	5	E
28273500	- - Of nickel	5	E
28273920	- - - Of cobalt	5	E
28273930	- - - Of Zinc	5	E
28273990	- - - Other	5	20
28274100	- - Of copper	5	E
28274900	- - Other	5	E
28275100	- - Bromides of sodium or of potassium	5	E
28275900	- - Other	5	E
28276000	- Iodides and iodide oxides	5	20
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	5	E
28289010	- - - Sodium hypochlorite	5	E
28289020	- - - Potassium hypochlorite	5	10
28289030	- - - Chlorites	5	E
28289040	- - - Hypobromites	5	10
28289090	- - - Other	5	E
28291100	- - Of sodium	5	20

28291910	- - - Potassium chlorate	5	10
28291920	- - - Magnesium chlorates	5	10
28291990	- - - Other	5	E
28299011	- - - - Sodium perchlorates	5	20
28299012	- - - - Magnesium perchlorates	5	20
28299013	- - - - Ammonium chlorates	5	10
28299019	- - - - Other	5	10
28299021	- - - - Potassium bromates	5	0
28299029	- - - - Other	5	20
28299030	- - - Iodates and periodates	5	E
28301000	- Sodium sulphides	5	E
28309000	- Other	5	20
28311000	- Of sodium	5	20
28319000	- Other	5	15
28321000	- Sodium sulphites	5	E
28322000	- Other sulphites	5	E
28323010	- - - Sodium Thiosulphates	5	20
28323020	- - - Calcium Thiosulphates	5	10
28323090	- - - Other	5	E
28331100	- - Disodium sulphate	5	E
28331900	- - Other	5	20
28332100	- - Of magnesium	5	E
28332200	- - Of aluminium	5	E
28332400	- - Of nickel	5	E
28332500	- - Of copper	5	E
28332700	- - Of barium	5	E
28332910	- - - Lead sulphates	5	10
28332920	- - - Calcium sulphates and anhydrous calcium sulphates	5	10
28332930	- - - Iron sulphate	5	20

28332940	- - - Ferrous sulphate (iron trivalent)	5	10
28332950	- - - Cobalt sulphate	5	10
28332960	- - - Tin sulphate	5	10
28332980	- - - Of Zinc	5	E
28332990	- - - Other	5	20
28333000	- Alums	5	E
28334000	- Peroxosulphates (persulphates)	5	20
28341010	- - - Of Sodium	5	E
28341020	- - - Of Potassium	5	10
28341030	- - - Of Lead	5	10
28341040	- - - Of Calcium	5	E
28341050	- - - Of magnesium	5	10
28341060	- - - Of aluminium	5	10
28341070	- - - Of Zinc	5	10
28341090	- - - Other	5	20
28342100	- - Of potassium	5	E
28342910	- - - Of Sodium	5	10
28342920	- - - Of Lead	5	10
28342930	- - - Of Calcium	5	10
28342940	- - - Of Magnesium	5	10
28342950	- - - Of aluminium	5	20
28342960	- - - Of Zinc	5	10
28342970	- - - Of cobalt	5	10
28342980	- - - Of Ammonium	5	10
28342990	- - - Other	5	10
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5	E
28352200	- - Of mono- or disodium	5	10
28352400	- - Of Potassium	5	10
28352500	- - Calcium hydrogenorthophosphate ("dicalcium phosphate ")	5	E

28352600	- - Other phosphates of calcium	5	20
28352910	- - - Of Lead	5	10
28352920	- - - Of iron	5	20
28352990	- - - Other	5	20
28353100	- - Sodium triphosphate (sodium tripolyphosphosphate)	5	E
28353910	- - - Sodium prophosphate acid	5	E
28353990	- - - Other	5	E
28362000	- Disodium carbonate	5	E
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	5	E
28364000	- Potassium carbonates	5	E
28365000	- Calcium carbonate	5	20
28366000	- Barium carbonate	5	E
28369100	- - Lithium carbonates	5	E
28369200	- - Strontium carbonate	5	E
28369910	- - - Zinc carbonates	5	E
28369990	- - - Other	5	20
28371100	- - Of sodium	5	20
28371900	- - Other	5	20
28372000	- Complex cyanides	5	10
28391100	- - Sodium metasilicates	5	E
28391900	- - Other	5	20
28399000	- Other	5	E
28401100	- - Anhydrous	5	10
28401900	- - Other	5	10
28402000	- Other borates	5	20
28403000	- Peroxoborates (perborates)	5	10
28413000	- Sodium dichromate	5	10
28415010	- - - Sodium chromates	5	10
28415090	- - - Other	5	10

28416100	- - Potassium permanganates	5	10
28416900	- - Other	5	10
28417010	- - - Of sodium	5	E
28417090	- - - Other	5	10
28418000	- Tungstates (wolframates)	5	10
28419010	- - - Sodium aluminate	5	E
28419090	- - - Other	5	E
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5	20
28429000	- Other	5	20
28431000	- Colloidal precious metals	5	E
28432100	- - Silver nitrate	5	10
28432910	- - - Silver azide	5	10
28432920	- - - Silver nitrite	5	10
28432930	- - - Silver fulminate	5	10
28432990	- - - Other	5	20
28433000	- Gold compounds	5	10
28439000	- Other compounds; amalgams	5	10
28441010	- - - For medical purposes	5	0
28441090	- - - Other	5	10
28442010	- - - For medical purposes	5	10
28442090	- - - Other	5	10
28443010	- - - For medical purposes	5	10
28443090	- - - Other	5	10
28444110	- - - For medical purposes	0	0
28444190	- - - Other	0	0
28444210	- - - For medical purposes	0	0
28444290	- - - Other	0	0
28444310	- - - For medical purposes	0	0

28444390	- - - Other	0	0
28444410	- - - For medical purposes	0	0
28444490	- - - Other	0	0
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5	10
28451000	- Heavy water (deuterium oxide)	5	10
28452000	- Boron enriched in boron-10 and its compounds	5	10
28453000	- Lithium enriched in lithium-6 and its compounds	5	10
28454000	- Helium-3	5	10
28459000	- Other	5	10
28461000	- Cerium compounds	5	10
28469000	- Other	5	10
28470000	Hydrogen peroxide, whether or not solidified with urea	5	TR
28491000	- Of calcium	5	E
28492000	- Of silicon	5	10
28499000	- Other	5	20
28500010	- - - Hydrides	5	20
28500020	- - - Nitrides	5	E
28500031	- - - - Of Sodium	5	10
28500032	- - - - Of lead	5	10
28500039	- - - - Other	5	10
28500040	- - - Silicides	5	10
28500050	- - - Borides	5	10
28521010	- - - Mercury thiocyanate	5	10
28521020	- - - Mercury fulminate	5	10
28521030	- - - Mercury oxide (yellow, red and black)	5	10
28521040	- - - Mercury chloride	5	10
28521050	- - - Mercury iodide	5	10
28521060	- - - Mercury sulphate	5	10
28521070	- - - Mercury nitrate	5	10

28521080	- - - Mercury chromate	5	10
28521091	- - - Mercury bromide	5	10
28521092	- - - Mercury acetates	5	10
28521099	- - - Other	5	10
28529000	- Other	5	10
28531000	- Cyanogine chloride (chlorcyan)	5	10
28539010	- - - Distilled water, conductivity water and water of similar purity	5	E
28539020	- - - Liquid air and compressed air	5	10
28539030	- - - Amalgams (other than amalgams of precious metals of heading 28.43)	5	10
28539090	- - - Other	5	10
29011010	- - - Ethane	0	0
29011020	- - - Butanes	0	0
29011030	- - - Pentanes	0	0
29011040	- - - Hexanes	0	0
29011050	- - - Heptanes	0	0
29011060	- - - Octanes	0	0
29011090	- - - Other	0	0
29012100	- - Ethylene	0	0
29012200	- - Propene (propylene)	0	0
29012300	- - Butene (butylene) and isomers thereof	0	0
29012400	- - Buta-1,3-diene and isoprene	0	0
29012910	- - - Propadiene	0	0
29012920	- - - Buta 1,2 diene	0	0
29012930	- - - Acetylene gas	0	0
29012940	- - - Acetylene phenyl	0	0
29012950	- - - Methyl Acetylene phenyl	0	0
29012960	- - - Butene	0	0
29012990	- - - Other	0	0

29021100	- - Cyclohexane	0	0
29021900	- - Other	0	0
29022000	- Benzene	0	0
29023000	- Toluene	0	0
29024100	- - o-Xylene	0	0
29024200	- - m-Xylene	0	0
29024300	- - p-Xylene	0	0
29024400	- - Mixed Xylene isomers	0	0
29025000	- Styrene	0	0
29026000	- Ethylbenzene	0	0
29027000	- Cumene	0	0
29029010	- - - Tetralyne	0	0
29029020	- - - Naphthalene	0	0
29029090	- - - Other	0	0
29031100	- - Chloromethane (Methyl chloride) and chloroethane (ethyl chloride)	5	10
29031200	- - Dichloromethane (methylene chloride)	5	20
29031300	- - Chloroform (trichloromethane)	5	10
29031400	- - Carbon tetrachloride	5	10
29031500	- - Ethylene dichloride (ISO) (1,2 - dichloroethane)	5	20
29031910	- - - 1,1,1 Trichloroethane (chloroform methane)	5	10
29031990	- - - Other	5	10
29032100	- - Vinyl chloride (chloroethylene)	5	E
29032200	- - Trichloroethylene	5	10
29032300	- - Tetrachloroethylene (perchloroethylene)	5	10
29032900	- - Other	5	10
29034100	- - Trifluoromethane (HFC-23)	5	10
29034200	- - Difluoromethane (HFC-32)	5	10

29034300	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5	E
29034400	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5	E
29034500	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5	20
29034600	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	5	20
29034700	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5	20
29034800	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5	20
29034900	-- Other	5	E
29035100	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	5	E
29035910	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	5	E
29035990	--- Other	5	E
29036100	-- Methyl bromide (bromomethane)	5	E
29036200	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5	E
29036900	-- Other	5	E
29037100	-- Chlorodifluoromethane (HCFC-22)	5	E
29037200	-- Dichlorotrifluoroethanes (HCFC-123)	5	15
29037300	-- Dichlorofluoroethanes (HCFC-141, 141b)	5	E
29037400	-- Chlorodifluoroethanes (HCFC-142, 142b)	5	10
29037500	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5	10
29037600	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5	E
29037710	--- Trichlorofluoromethane	5	10
29037720	--- Pentachlorofluoropropenethanes	5	10

29037730	- - - Tetrachlorodifluoroethanes	5	10
29037740	- - - Heptachlorofluoropropanes	5	10
29037750	- - - Hexachlorodifluoropropanes	5	10
29037760	- - - PentachloroTrifluoropropane	5	10
29037770	- - - TetrachloroTetrafluoropropane	5	10
29037780	- - - TrichloroPentafluoropropane	5	10
29037791	- - - - Dichlorohexafluoropropane	5	10
29037792	- - - - Chloroheptafluoropropane	5	10
29037793	- - - - Trichlorotrifluoroethane	5	10
29037794	- - - - Dichlorotetrafluoroethane	5	10
29037795	- - - - Chloropentafluoroethane	5	10
29037799	- - - - Other	5	E
29037800	- - Other perhalogenated derivatives	5	10
29037910	- - - Other methan, ethane or propane derivatives, halogenated only with fluorine and chlorine	5	E
29037920	- - -Methan, ethane or propane derivatives, halogenated only with fluorine and bromine	5	10
29037930	- - - Chlorotetrafluoroethanes	5	10
29037940	- - - Bromochloromethane	5	10
29037990	- - - Other	5	15
29038100	- - 1,2,3,4,5,6 - Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5	15
29038200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5	10
29038300	- - Mirex (ISO)	5	10
29038900	- - Other	5	10
29039100	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5	10
29039200	- - Hexachlorobenzene (ISO) and DDT (ISO)(clofenotane (INN), 1,1,1- trichloro - 2,2 - bis (p - chlorophenyl)ethane)	5	10
29039300	- - Pentachlorobenzene (ISO)	5	10
29039400	- - Hexabromobiphenyls	5	10

29039900	- - Other	5	15
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	5	20
29042010	- - - Nitrobenzene and trinitrobenzen and nitromethal	5	E
29042020	- - - Dinitrotoluene and Dinitrotoluene	5	E
29042090	- - - Other	5	15
29043100	- Perfluorooctane sulphonic acid	5	20
29043200	- - Ammonium perfluorooctane sulphonate	5	10
29043300	- - Lithium perfluorooctane sulphonate	5	10
29043400	- - Potassium perfluorooctane sulphonate	5	10
29043500	- - Other salts of perfluorooctane sulphonic acid	5	10
29043600	- - Perfluorooctane sulphonyl fluoride	5	15
29049100	- - Trichloronitromethane (chloropicrin)	5	10
29049900	- - Other	5	20
29051100	- - Methanol (Methyl alcohol)	5	E
29051200	- - Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)	5	20
29051300	- - Butan -1- ol (n-butyl alcohol)	5	E
29051400	- - Other butanols	5	E
29051600	- - Octanol (octyl alcohol) and isomers thereof	5	E
29051700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5	TR
29051910	- - - Diethylhexanol	5	E
29051920	- - - 3,3-dimethylbutane-2-ol (pinacolyl alcohol)	5	E
29051990	- - - Other	5	E
29052200	- - Acyclic terpene alcohols	5	TR
29052900	- - Other	5	20
29053100	- - Ethylene glycol (ethanediol)	5	E
29053200	- - Propylene glycol (propane-1,2-diol)	5	E
29053900	- - Other	5	20

29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5	E
29054200	-- Pentaerythritol	5	E
29054300	-- Mannitol	5	15
29054400	-- D-glucitol (sorbitol)	5	20
29054500	-- Glycerol	5	E
29054900	-- Other	5	E
29055100	-- Ethchlorvynol(INN)	5	20
29055900	-- Other	5	20
29061100	-- Menthol	5	E
29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo- hexanols	5	10
29061300	-- Sterols and inositols	5	10
29061900	-- Other	5	E
29062100	-- Benzyl alcohol	5	10
29062900	-- Other	5	E
29071110	--- Phenol	5	20
29071120	--- Phenol acid (carboxylic)	5	10
29071190	--- Other	5	10
29071200	-- Cresols and their salts	5	E
29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	5	15
29071500	-- Naphthols and their salts	5	10
29071900	-- Other	5	E
29072100	-- Resorcinol and its salts	5	10
29072200	-- Hydroquinone (quinol) and its salts	5	15
29072300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5	TR
29072900	-- Other	5	E
29081100	-- Pentachlorophenol (ISO)	5	10
29081900	-- Other	5	10

29089100	- - Dinoseb (ISO) and its salts	5	10
29089200	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5	10
29089910	- - - Ammonium picrates	5	10
29089920	- - - Picric acid (trinitrophenol)	5	10
29089990	- - - Other	5	15
29091100	- - Diethyl ether	5	E
29091910	- - -Trimethyl butyl ether	5	E
29091990	- - - Other	5	15
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5	20
29093000	- Aromatic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5	20
29094100	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	5	E
29094300	- - Monobutyl ethers of Ethylene glycol or of diethylene glycol	5	E
29094400	- - Other monoalkylethers of Ethylene glycol or of diethylene glycol	5	TR
29094900	- - Other	5	E
29095000	- Ether-phenols, Ether-alcohol-phenols and their Halogenated, sulphonated, nitrated or nitrosated derivatives	5	E
29096010	- - - Peroxide methyl ethyl ketone	5	E
29096090	- - - Other	5	E
29101000	- Oxirane (Ethylene oxide)	5	E
29102000	- Methyloxirane (propylene oxide)	5	20
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5	E
29104000	- Dieldrin (ISO, INN)	5	15
29105000	- Endrin(ISO)	5	10
29109000	- Other	5	20
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	10

29121100	-- Methanal (formaldehyde)	5	E
29121200	-- Ethanal (acetaldehyde)	5	E
29121900	-- Other	5	20
29122100	-- Benzaldehyde	5	10
29122900	-- Other	5	E
29124100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	0
29124200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5	10
29124900	-- Other	5	15
29125000	- Cyclic polymers of aldehydes	5	20
29126000	- Paraformaldehyde	5	E
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 .	5	10
29141100	-- Acetone	5	TR
29141200	-- Butanone (Methyl ethyl ketone)	5	10
29141300	-- 4-Methylpentan-2-one (Methyl isobutyl ketone)	5	10
29141900	-- Other	5	20
29142200	-- Cyclohexanone and methylcyclohexanones	5	TR
29142300	-- Ionones and methylionones	5	10
29142900	-- Other	5	10
29143100	-- Phenylacetone (phenylpropan-2-one)	5	10
29143900	-- Other	5	10
29144000	- Ketone-alcohols and ketone-aldehydes	5	10
29145000	- Ketone-phenols and ketones with other oxygen function	5	10
29146100	-- Anthraquinone	5	E
29146200	-- Coenzyme Q10 (ubidecarenone (INN))	5	10
29146900	-- Other	5	10
29147100	-- Chlordecone (ISO)	5	10
29147900	-- Other	5	15
29151100	-- Formic acid	5	20

29151200	- - Salts of Formic acid	5	E
29151300	- - Esters of Formic acid	5	E
29152110	- - - Denatured and unusable as vinegar	5	20
29152120	- - - Useable as vinegar	5	20
29152400	- - Acetic anhydride	5	E
29152900	- - Other	5	10
29153100	- - Ethyl acetate	5	E
29153200	- - Vinyl acetate	5	E
29153300	- - N-butyl acetate	5	E
29153600	- - Dinoseb (ISO) and its salts	5	10
29153900	- - Other	5	TR
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	5	15
29155000	- Propionic acid, its salts and esters	5	15
29156000	- Butyric acids, valeric acids, their salts and esters	5	15
29157011	- - - - Magnesium citrates	5	10
29157019	- - - - Other	5	10
29157090	- - - Other	5	E
29159000	- Other	5	20
29161100	- - Acrylic acid and its salts	5	E
29161200	- - Esters of Acrylic acid	5	TR
29161300	- - Methacrylic acid	5	20
29161400	- - Esters of Methacrylic acid	5	TR
29161500	- - Oleic, linoleic or linolenic acids, their salts and esters	5	10
29161600	- - Binapacryl (ISO)	5	10
29161900	- - Other	5	TR
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5	10
29163110	- - - Benzoic acid	5	10
29163120	- - - Benzoic acid salts and esters	5	15

29163200	-- Benzoyl peroxide and Benzoyl chloride	5	10
29163400	-- Phenylacetic acid and its salts	5	10
29163900	-- Other	5	20
29171100	-- Oxalic acid, its salts and esters	5	E
29171200	-- Adipic acid, its salts and esters	5	E
29171300	-- Azelaic acid, sebacic acid, their salts and esters	5	20
29171400	-- Maleic anhydride	5	E
29171900	-- Other	5	20
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5	20
29173200	-- Dioctyl orthophthalates	5	E
29173300	-- Dinonyl or didecyl orthophthalates	5	20
29173400	-- Other esters of orthophthalic acid	5	20
29173500	-- Phthalic anhydride	5	20
29173600	-- Terephthalic acid and its salts	5	E
29173700	-- Dimethyl terephthalate	5	E
29173910	-- - Lead phthalates	5	E
29173990	-- - Other	5	20
29181100	-- Lactic acid, its salts and esters	5	15
29181200	-- Tartaric acid	5	10
29181300	-- Salts and esters of Tartaric acid	5	10
29181400	-- Citric acid	5	E
29181510	-- - Lead esters	5	E
29181520	-- - Magnesium esters	5	10
29181530	-- - zinc esters	5	E
29181590	-- - Other	5	E
29181600	-- Gluconic acid, its salts and esters	5	10
29181700	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5	10
29181800	-- Chlorobenzilate (ISO)	5	10

29181900	- - Other	5	10
29182100	- - Salicylic acid and its salts	5	10
29182200	- - o-Acetylsalicylic acid, its salts and esters	5	10
29182300	- - Other esters of Salicylic acid and their salts	5	10
29182900	- - Other	5	20
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5	10
29189100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5	10
29189910	- - - 2,2-Diphenyl -2-hydroxyacetic acid	5	10
29189990	- - - Other	5	10
29191000	- Tris(2,3-dibromopropyl) phosphate	5	10
29199000	- Other	5	10
29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5	10
29201900	- - Other	5	10
29202100	- - Dimethyl phosphite	5	10
29202200	- - Diethyl phosphite	5	10
29202300	- - Trimethyl phosphite	5	10
29202400	- - Triethyl phosphite	5	10
29202900	- - Other	5	10
29203000	- Endosulphan (ISO)	5	10
29209050	- - - Trinitro glycerine	5	10
29209060	- - - Nitroglycol	5	10
29209070	- - - Dinitrate ethylene	5	10
29209090	- - - Other	5	20
29211100	- - Methylamine, di- or trimethylamine and their salts	5	E
29211200	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5	10
29211300	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	5	10
29211400	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5	10

29211910	- - - Di(2-chloroethyl) ethylamine	5	10
29211920	- - - Chlormethine(INN) (di(2-chloroethyl)amine)	5	10
29211930	- - - Trichloromethine (INN) (tri(2-chloroethyl)methylamine)	5	10
29211940	- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonic salts	5	10
29211952	- - - - 2-N, N - diethyl aminoethyl-chloride	5	10
29211954	- - - - N, N diisopropyl-2 - aminoethyl chloride	5	10
29211959	- - - - Other	5	10
29211991	- - - - Diaminoethyl	5	10
29211999	- - - - Other	5	E
29212100	- - Ethylenediamine and its salts	5	E
29212200	- - Hexamethylenediamine and its salts	5	E
29212900	- - Other	5	E
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatmes; salts thereof	5	20
29214100	- - Aniline and its salts	5	E
29214200	- - Aniline derivatives and their salts	5	15
29214300	- - Toluidines and their derivatives; salts thereof	5	10
29214400	- - Diphenylamine and its derivatives; salts thereof	5	E
29214500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5	15
29214600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN) , etilamfeamine (INN), fencamfamin(INN), lefetamine(INN), levamfetamine(INN), mefenorex(INN), and phentermine(INN); salts thereof	5	10
29214900	- - Other	5	10
29215100	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5	E
29215900	- - Other	5	20
29221100	- - Monoethanolamine and its salts	5	E
29221200	- - Diethanolamine and its salts	5	E

29221400	- - Dextropropoxyphene (INN) and its salts	5	E
29221500	- - Triethanolamine	5	E
29221600	- - Diethanolammonium perfluorooctane sulphonate	5	10
29221700	- - Methyl-diethanolamine and ethyl-diethanolamine	5	E
29221800	- - 2-(N,N-Diisopropylamino)ethanol	5	0
29221911	- - - - N,N dimethyl-2-Aminoethanol and their protonic salts	5	E
29221912	- - - - N,N diethyl-2-Aminoethanol and their protonic salts	5	E
29221919	- - - - Other	5	E
29221950	- - - 2-(N,N-Dipropylamino)ethanol	5	0
29221990	- - - Other	5	20
29222100	- - Aminohydroxynaphthalenesulphonic acids and their salts	5	E
29222900	- - Other	5	20
29223100	- - Amfepramone (INN), methadone (INN), and normethadone (INN); salts thereof	5	10
29223900	- - Other	5	E
29224100	- - Lysine and its esters; salts thereof	5	20
29224200	- - Glutamic acid and its salts	5	E
29224300	- - Anthranilic acid and its salts	5	E
29224400	- - Tilidine (INN) and its salts	5	E
29224900	- - Other	5	E
29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5	20
29231000	- Choline and its salts	5	15
29232000	- Lecithins and other phosphoaminolipids	5	15
29233000	- Tetraethylammonium perfluorooctane sulphonate	5	10
29234000	- Didecyldimethylammonium perfluorooctane sulphonate	5	10
29239000	- Other	5	E
29241100	- - Meprobamate (INN)	5	15
29241200	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5	10

29241900	- - Other	5	E
29242100	- - Ureines and their derivatives; salts thereof	5	E
29242300	- - 2-Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5	10
29242400	- - Ethinamate (INN)	5	10
29242500	- - Alachlor (ISO)	5	10
29242900	- - Other	5	20
29251100	- - Saccharin and its salts	5	10
29251200	- - Glutethimide (INN)	5	10
29251900	- - Other	5	10
29252100	- - Chlordimeform (ISO)	5	10
29252900	- - Other	5	E
29261000	- Acrylonitrile	5	20
29262000	- 1-Cyanoguanidine (dicyandiamide)	5	10
29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate(4-cyano-2-dimethylamino-4,4-diphenylbutane)	5	10
29264000	- Alpha-Phenylacetoacetonitrile	5	10
29269010	- - - Benzyl cyanide	5	10
29269090	- - - Other	5	10
29270000	Diazo-, azo- or azoxy-compounds	5	10
29280000	Organic derivatives of hydrazine or of hydroxylamine	5	15
29291000	- Isocyanates	5	E
29299010	- - -N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	5	10
29299020	- - - Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl), phosphoramidic dihalides	5	10
29299090	- - - Other	5	20
29301000	- 2-(N,N-Dimethylamino) ethanethiol	5	10
29302000	- Thiocarbamates and dithiocarbamates	5	10

29303000	- Thiuram mono -, di - or tetrasulphides	5	10
29304000	- Methionine	5	15
29306000	- 2-(N,N-Diethylamino)ethanethiol	5	10
29307000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5	10
29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5	10
29309011	- - - - O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	5	10
29309012	- - - - Containing a phosphorus atom linked by one group of methyl, ethyl, n -propyl or isopropyl , but without another carbon atoms	5	10
29309019	- - - - Other	5	20
29309021	- - - - 2-chloroethyl chloromethyl sulphide	5	10
29309022	- - - - Di(2-chloroethyl)sulphide	5	10
29309023	- - - - (2-chloroethyl thio)methane	5	10
29309024	- - - - 1,2-di (2-chloroethyl thio) ethane	5	10
29309025	- - - - 1,3-di(2-chloroethyl thio) - n-propyne	5	10
29309026	- - - - 1,4-di (2-chloroethyl thio) methane-n-butane	5	E
29309027	- - - - 1,5-di(2-chloroethyl thio)-n-pentane	5	10
29309029	- - - - Other	5	10
29309031	- - - - Di(2-chloroethylthiomethyl)ether	5	10
29309032	- - - - Di(2-chloroethylthioethyl)ether	5	10
29309039	- - - - Other	5	10
29309041	- - - - O, O-di ethyl S- {2-(diethylamino)ethyl} phosphorothiotate & its alkylated or protonated salts	5	10
29309042	- - - - {S-2-(di-alkyl(methyl, ethyl,n-propyl or isopropyl) amino) ethyl} hydrogen alkyl((methyl, ethyl, n -propyl or isopropyl) phosphonothioates and esters thereof O-alkyl (>C10, including cycloalkyl); its alkyl or protonated salts	5	10
29309043	- - - - Methylphosphonothiolates A-ethyl -2- di-isopropyl aminoethyl	5	10

29309044	- - - - O-ethyl-S-(2-di isopropyl aminoethyl) methyl phosphonothiolates	5	10
29309049	- - - - Other	5	10
29309051	- - - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino)ethanethiol and 2-(N,Ndiethylamino) ethanethiol	5	10
29309059	- - - - Other	5	10
29309061	- - - - N,N-dimethylaminoethane-2-thiol hydrochloride	5	10
29309062	- - - - N,N-di-isopropylaminoethane-2-thiohydrochloride	5	10
29309069	- - - - Other	5	15
29309072	- - - - (-) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	5	10
29309073	- - - - (+) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	5	10
29309079	- - - - Other	5	15
29309091	- - - Butyl S-sodium isopropylphosphonothiolate	5	15
29309092	- - - Isopropyl S-sodium methylphosphonothiolate	5	15
29309093	- - - - Methylpentyl-1 S-sodium methylphosphonothionate	5	15
29309094	- - - - Ethyl S-sodium isopropylphosphonothiolate	5	15
29309095	- - - - sec-Butyl S-sodium isopropylphosphonothiolate	5	15
29309099	- - - - Other	5	15
29311010	- - -Tetramethyl lead	5	10
29311020	- - - Tetraethyl lead	5	10
29312000	- Tributyltin compounds	5	10
29314100	- - Dimethyl methylphosphonate	5	10
29314200	- - Dimethyl propylphosphonate	5	10
29314300	- - Diethyl ethylphosphonate	5	10
29314400	- - Methylphosphonic acid	5	10

29314500	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5	10
29314600	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5	10
29314700	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl phosphonate	5	10
29314800	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5]undecane 3,9-dioxide	5	10
29314910	--- Containing a phosphorus atom linked by one group of methyl, ethyl, n-propyl or isopropyl, but without other carbon atoms	5	10
29314930	--- methylphosphonic acid, polyglycol ester	5	10
29314940	--- methylphosphonic acid, (5-methyl-2-methyl- -1,3,2-dioxaphosphinan-5-yl) methyl, methyl ester	5	10
29314971	---- O-Alkyl($\leq$ C10, including cycloalkyl) N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	5	10
29314972	---- [O-2-(Dialkyl(methyl, ethyl, n-propyl or isopropyl) amino) ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq$ C10, including cycloalkyl) esters; alkylated or protonated salts thereof	5	E
29314973	---- O-ethyl N,N-Dimethyl phosphoramidocyanides	5	10
29314974	---- O-ethyl O -{ 2 - (di-isopropylamino) ethyl} methylphosphonite	5	10
29314979	---- Other	5	10
29314990	--- Other	5	E
29315100	-- Methylphosphonic dichloride	5	10
29315200	-- Propylphosphonic dichloride	5	10
29315300	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	5	E
29315400	-- Trichlorfon (ISO)	5	10

29315911	---- O-alkyl($\leq$ C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	5	10
29315912	---- Alkyl(methyl, ethyl, n-propyl or isopropyl) phosphonodifluoride	5	10
29315913	---- Sarin : O-isopropylmethyl phosphonodifluoride	5	10
29315914	---- Soman : O-pinacolyl methyl phosphonofluoride	5	15
29315915	---- Difluoride methylphosphonyl	5	10
29315916	---- Difluoride ethylphosphonyl	5	10
29315919	---- Other	5	10
29315921	---- O-l isopropylmethyl phosphonochloridate	5	10
29315922	---- O-l Binakolichmethyl phosphonochloridate	5	10
29315923	---- Dichloride methylphosphonylmethyl phosphonate dimethyl	5	10
29315924	Dichloridemethylphosphonyl	5	10
29315929	---- Other	5	10
29319051	---- 2-chlorophenyl dichloro arsine	5	10
29319052	---- Di (2-chlorophenyl) chloro arsine	5	10
29319053	---- Tri(-chlorophenyl) arsine	5	10
29319059	---- Other	5	15
29319090	--- Other	5	10
29321100	-- Tetrahydrofuran	5	TR
29321200	-- 2-Furaldehyde (furfuraldehyde)	5	E
29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	5	10
29321400	-- Sucralose	5	E
29321900	-- Other	5	15
29322000	- Lactones	5	20
29329100	-- Isosafrole	5	20
29329210	--- 3, 4 Methyleneedioxyphenyl-2- propanone	5	20
29329290	--- Other	5	20
29329300	-- Piperonal	5	20

29329400	-- Safrole	5	15
29329500	-- Tetrahydrocannabinols (all isomers)	5	20
29329600	-- Carbofuran (ISO)	5	20
29329900	-- Other	5	20
29331100	-- Phenazone (antipyrin) and its derivatives	5	10
29331900	-- Other	5	10
29332100	-- Hydantoin and its derivatives	5	E
29332900	-- Other	5	E
29333100	-- Pyridine and its salts	5	10
29333200	-- Piperidine and its salts	5	10
29333300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	5	10
29333400	-- Other fentanyls and their derivatives	5	10
29333500	-- 3-Quinuclidinol	5	10
29333600	-- 4-Anilino-N-phenethylpiperidine (ANPP)	5	10
29333700	-- N-Phenethyl-4-piperidone (NPP)	5	10
29333910	-- 3-Quinuclidinyl benzilate	5	10
29333990	-- Other	5	20
29334100	-- Levorphanol (INN) and its salts	5	10
29334900	-- Other	5	10
29335200	-- Malonylurea (barbituric acid) and its salts	5	10

29335300	- - Allobarbitol (INN), amobarbital (INN), baebital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN), and vinylbital (INN); salts thereof	5	10
29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5	10
29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	5	10
29335900	- - Other	5	E
29336100	- - Melamine	5	E
29336900	- - Other	5	15
29337100	- - 6-Hexanelactam (epsilon-caprolactam)	5	10
29337200	- - Clobazam (INN) and methypylon (INN)	5	10
29337900	- - Other Lactams	5	10
29339100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	5	10
29339200	- - Azinphos-methyl (ISO)	5	10
29339910	- - - Nitrocarbazole, trinitrocarbazole and tetranitrocarbazole	5	10
29339990	- - - Other	5	20
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5	10
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5	10
29343000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	5	15

29349100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	5	E
29349200	- - Other fentanyls and their derivatives	5	E
29349910	- - - Red phenol	5	10
29349990	- - - Other	5	20
29351000	- N-Methylperfluorooctane sulphonamide	5	E
29352000	- N-Ethylperfluorooctane sulphonamide	5	E
29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	5	E
29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	5	E
29355000	- Other perfluorooctane sulphonamides	5	E
29359000	- Other	5	E
29362100	- - Vitamins A and their derivatives	0	0
29362200	- - Vitamin B ₁ and its derivatives	0	0
29362300	- - Vitamin B ₂ and its derivatives	0	0
29362400	- - D- or DL-Pantothenic acid(Vitamin B ₅) and its derivatives	0	0
29362500	- - Vitamin B ₆ and its derivatives	0	0
29362600	- - Vitamin B ₁₂ and its derivatives	0	0
29362700	- - Vitamin C and its derivatives	0	0
29362800	- - Vitamin E and its derivatives	0	0
29362900	- - Other Vitamins and their derivatives	0	0
29369000	- Other, including natural concentrates	0	0
29371100	- - Somatotropin, its derivatives and structural analogues	0	0
29371200	- - Insulin and its salts	0	0
29371900	- - Other	0	0
29372100	- - Cortisone, hormones, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	0
29372200	- - Halogenated derivatives of corticosteroidal hormones	0	0

29372300	- - Oestrogens and progestogens	0	0
29372900	- - Other	0	0
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	0
29379000	- Other	0	0
29381000	- Rutoside (rutin) and its derivatives	5	10
29389000	- Other	5	10
29391100	- - Concentrates of poppy straw; buprenorphine (INN),codeine, dihydcodeine(INN), ethylmorphine, etorphine(INN), heroin, hydrocodone (INN),hydromrphone(INN),morphine, nicomorphine(INN), oxycodone(INN),oxymorphone(INN), pholcodine(INN), thebacon(INN), and thebaine; salts thereof	0	0
29391900	- - Other	0	0
29392000	- Alkaloids of cinchona and their derivatives; salts thereof	0	0
29393000	- Caffeine and its salts	0	0
29394100	- - Ephedrine and its salts	0	0
29394200	- - Pseudoephedrine (INN) and its salts	0	0
29394300	- - Cathine (INN) and its salts	0	0
29394400	- - Norephedrine and its salts	0	0
29394500	- - Levometamphetamine, metamphetamine (INN), metamphetamine racemate and their salts	0	0
29394900	- - Other	0	0
29395100	- - Fenetylline (INN) and its salts	0	0
29395900	- - Other	0	0
29396100	- - Ergometrine (INN) and its salts	0	0
29396200	- - Ergotamine (INN) and its salts	0	0
29396300	- - Lysergic acid and its salts	0	0
29396900	- - Other	0	0
29397210	- - - Cocaine	PROH	PROH
29397220	- - - Ecgonine	SpGo	SpGo

29397290	- - - Other	0	0
29397900	- - Other	0	0
29398000	- Other	0	0
29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	5	10
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	0
29412000	- Streptomycins and their derivatives; salts thereof	0	0
29413000	- Tetracyclines and their derivatives; salts thereof	0	0
29414000	- Chloramphenicol and its derivatives; salts thereof	0	0
29415000	- Erythromycin and its derivatives; salts thereof	0	0
29419000	- Other	0	0
29420000	Other organic compounds	5	20
30012000	- Extracts of glands or other organs or of their secretions	0	0
30019000	- Other	0	0
30021200	- - Antisera and other blood fractions	0	0
30021300	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0	0
30021400	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0	0
30021500	- - Immunological products, put up in measured doses or in forms or packings for retail sale	0	0
30024100	- - Vaccines for human medicine	0	0
30024200	- - Vaccines for veterinary medicine	0	0
30024900	- - Other	0	0
30025100	- - Cell therapy products	0	0
30025900	- - Other	0	0
30029010	- - - Saxcitoxine	0	0
30029020	- - - Ricine	0	0

30029090	- - - Other	0	0
30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	0
30032000	- Other, containing antibiotics	0	0
30033100	- - Containing insulin	0	0
30033900	- - Other	0	0
30034100	- - Containing ephedrine or its salts	0	0
30034200	- - Containing pseudoephedrine (INN) or its salts	0	0
30034300	- - Containing norephedrine or its salts	0	0
30034900	- - Other	0	0
30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0	0
30039000	- Other	0	0
30041000	- Containing Penicillins or derivatives thereof, with a penicillanic acid structure, or Streptomycins or their derivatives	0	0
30042000	- Other, containing antibiotics	0	0
30043100	- - Containing insulin	0	0
30043200	- - Containing corticosteroid hormones, their derivatives or structural analogues	0	0
30043900	- - Other	0	0
30044100	- - Containing ephedrine or its salts	0	0
30044200	- - Containing pseudoephedrine (INN) or its salts	0	0
30044300	- - Containing norephedrine or its salts	0	0
30044900	- - Other	0	0
30045000	- Other medicaments containing vitamins or other products of heading 29.36	0	0
30046000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0	0
30049010	- - - Medical solutions	0	0
30049090	- - - Other	0	0
30051000	- Adhesive dressings and other articles having an adhesive layer	0	0

30059010	- - - Medical cotton	0	0
30059021	- - - - Coated or impregnated with pharmaceutical substances	0	0
30059022	- - - - Not coated or impregnated with pharmaceutical substances, put up for retail sale or prepared solely for hospitals, health centres and ambulances for medical or surgical purposes	0	0
30059090	- - - Other	0	0
30061010	- - - Sterile surgical catgut for surgical wound closures	0	0
30061020	- - - Sterile laminaria	0	0
30061030	- - - Sterile absorbable surgical or dental haemostatics	0	0
30061040	- - - Sterilized surgical plasters	0	0
30063000	- Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	0	0
30064000	- Dental cements and other dental fillings; bone reconstruction cements	0	0
30065000	- First-aid boxes and kits put up for emergencies	0	0
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	0
30069100	- - Appliances identifiable for ostomy use	0	0
30069200	- - Waste pharmaceuticals	0	0
30069310	- - - Placebos	0	0
30069320	- - - Blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	0	0
31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	5	5
31021000	- Urea, whether or not in aqueous solution	5	TR
31022100	- - Ammonium sulphate	5	20
31022900	- - Other	5	15

31023000	- Ammonium nitrate, whether or not in aqueous solution	5	20
31024000	- Mixtures of Ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5	20
31025000	- Sodium nitrate	5	20
31026000	- Double salts and Mixtures of calcium nitrate and ammonium nitrate	5	20
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5	20
31029000	- Other, including mixtures not specified in the foregoing subheadings	5	15
31031100	- - Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	5	15
31031900	- - Other	5	0
31039010	- - - Dicalcium phosphate	5	15
31039020	- - - Decomposed Dicalcium Phosphate	5	0
31039030	- - - Natural, heat treated, calcined ammonium phosphate	5	0
31039040	- - - Mixtures of fertilizers mentioned above with no account being taken of the fluorine content	5	E
31039090	- - - Other	5	0
31042000	- Potassium chloride	5	0
31043000	- Potassium sulphate	5	5
31049010	- - - Magnesium and potassium Bi-sulphate	5	0
31049030	- - - Potassium salts	5	20
31049040	- - - Mixtures of the fertilizers mentioned above regardless of the oxide potassium content	5	20
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5	0
31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	E
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5	10

31054000	- Ammonium dihydrogenorthophosphate (monoammonium Phosphate) and Mixtures thereof with Diammonium hydrogenorthophosphate (Diammonium Phosphate)	5	TR
31055100	- - Containing nitrates and phosphates	5	10
31055900	- - Other	5	0
31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5	10
31059000	- Other	5	15
32011000	- Quebracho extract	5	0
32012000	- Wattle extract	5	10
32019000	- Other	5	10
32021000	- Synthetic organic tanning substances	5	0
32029000	- Other	5	10
32030011	- - - - Natural indigo	5	0
32030019	- - - - Other	5	0
32030020	- - - Of animal origin	5	0
32041100	- - Disperse dyes and preparations based thereon	5	10
32041200	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5	20
32041300	- - Basic dyes and preparations based thereon	5	10
32041400	- - Direct dyes and preparations based thereon	5	20
32041500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5	5
32041600	- - Reactive dyes and preparations based thereon	5	5
32041700	- - Pigments and preparations based thereon	5	20
32041800	- - Carotenoid colouring matters and preparations based thereon	5	20
32041900	- - Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	5	20
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	5	20
32049010	- - - Synthetic indigo	5	10

32049090	- - - Other	5	20
32050000	colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes	5	5
32061100	- - - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5	20
32061900	- - Other	5	5
32062000	- Pigments and preparations based on chromium compounds	5	5
32064100	- - Ultramarine and preparations based thereon	5	5
32064200	- - - Lithopone and other pigments and preparations based on zinc sulphide	5	0
32064900	- - Other	5	5
32065000	- Inorganic products of a kind used as luminophores	5	5
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5	15
32072000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5	20
32073000	- Liquid lustres and similar preparations	5	15
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	5	15
32081010	- - - Varnish	5	20
32081090	- - - Other	5	15
32082010	- - - Varnish	5	15
32082090	- - - Other	5	15
32089010	- - - Varnish	5	15
32089090	- - - Other	5	E
32091010	- - - Varnish	5	E
32091090	- - - Other	5	E
32099010	- - - Varnish	5	E
32099090	- - - Other	5	E
32100010	- - - Varnish	5	15
32100020	- - - Prepared water pigments for finishing leather	5	15

32100090	- - - Other	5	15
32110000	Prepared driers	5	20
32121000	- Stamping foils	5	5
32129010	- - - Dyes and other colouring matters put up in forms or packings for retail sale	5	15
32129090	- - - Other	5	15
32131010	- - - Modifying tints	5	5
32131090	- - - Other	5	5
32139000	- Other	5	5
32141010	- - - Oil based mastics for glazier's putty	5	E
32141020	- - - Wax-based grafting putty and mastics for coating barrels, casks, etc.	5	20
32141030	- - - Resin mastics for technical uses	5	10
32141040	- - - Water-glass based mastics used to seal sparking plugs, engine blocks and sumps, exhaust pipes, radiators, etc, and to fill or seal certain joints	5	5
32141050	- - - Zinc oxychloride-based mastics for caulking wood, ceramics, etc.	5	0
32141060	- - - Magnesium oxychloride-based mastics for filling cracks in wooden articles	5	0
32141070	- - - Sulphur-based mastics used as hard filling and for fixing pieces in place	5	0
32141080	- - - Plastic-based mastics used to prevent leakage in joints and to seal flooring surfaces, etc.	5	20
32141091	- - - - Zinc oxide and glycerol-based mastics used for manufacturing acid-resistant coatings, fixing metal pieces to porcelain articles and for joining tubes	5	10
32141092	- - - - Rubber-based mastics used, after adding a hardener, for making flexible protective coatings and for caulking ships	5	0
32141093	- - - - Composed sealing waxes, used for caulking cracks, preventing leakage in glass containers, and sealing documents, etc	5	10

32141094	- - - - Filling mastics for preparing surfaces for painting by levelling out irregularities and filling in cracks and holes, the paint being applied after they have been dried and polished	5	10
32141099	- - - - Other	5	20
32149000	- Other	5	E
32151100	- - Black	5	5
32151900	- - Other	5	20
32159010	- - - Writing and drawing ink	5	5
32159020	- - - Copying ink	5	5
32159030	- - - Ballpoint pens ink	5	5
32159040	- - - Duplicating machines ink	5	5
32159050	- - - Stamping pad ink	5	5
32159060	- - - Typewriter ribbons ink	5	5
32159070	- - - Marking ink	5	5
32159080	- - - Invisible ink	5	5
32159090	- - - Other	5	5
33011200	- - Of orange	5	15
33011300	- - Of lemon	5	15
33011900	- - Other	5	15
33012400	- - Of peppermint (<i>Mentha piperita</i>)	5	15
33012500	- - Of other mints	5	15
33012900	- - Other	5	15
33013010	- - - Dehn Al- Oud (wood resinoids)	5	15
33013090	- - - Other	5	15
33019011	- - - - For medical purposes	5	15
33019012	- - - - Cade water (kady)	5	15
33019013	- - - - Rose water	5	15
33019014	- - - - Flower water	5	15
33019016	- - - - Pollen water	5	15

33019017	- - - - Other aqueous solutions of essential oils	5	15
33019019	- - - - Other	5	15
33019090	- - - Other	5	15
33021000	- Of a kind used in the food or drink industries	5	E
33029000	- Other	5	15
33030010	- - - Perfumes, liquid or solid	5	20
33030020	- - - Cologne	5	15
33030090	- - - Other	5	20
33041000	- Lip make-up preparations	5	TR
33042000	- Eye make-up preparations	5	TR
33043010	- - - Nail polishes and varnishes	5	20
33043020	- - - Nail varnish removers	5	20
33043090	- - - Other	5	20
33049110	- - - Baby powders	5	20
33049190	- - - Other	5	20
33049910	- - - Toilet vinegar	5	15
33049920	- - - Sunscreen	5	15
33049930	- - - Skin softening preparations	5	E
33049940	- - - Preparations for face make-up and make-up removers	5	20
33049990	- - - Other	5	E
33051000	- Shampoos	5	E
33052000	- Preparations for permanent waving or straightening	5	15
33053000	- Hair lacquers	5	15
33059010	- - - Hair Oil	5	E
33059020	- - - Hair cream	5	15
33059030	- - - Hair dyeing preparations	5	15
33059090	- - - Other	5	15
33061010	- - - Toothpastes	5	20
33061020	- - - Denture cleaners	5	20

33061090	- - - Other	5	20
33062000	- Yarn used to clean between the teeth (dental floss)	5	20
33069010	- - - Preparation used as mouth washes and oral perfumes	5	20
33069020	- - - Denture fixing preparations	5	20
33069090	- - - Other	5	20
33071010	- - - Shaving cream and foam	5	15
33071090	- - - Other	5	15
33072000	- Personal deodorants and antiperspirants	5	20
33073000	- Perfumed bath salts and other bath preparations	5	20
33074110	- - - Liquid	5	15
33074120	- - - Powdered	5	15
33074130	- - - Incense sticks	5	15
33074190	- - - Other	5	20
33074910	- - - In spraying containers	5	20
33074920	- - - Activated carbon, used as deodorisers for refrigerators, vehicles, etc.	5	15
33074990	- - - Other	5	20
33079010	- - - Depilatories	5	15
33079020	- - - Perfumed papers and papers impregnated or coated with cosmetics and perfumed sachets	5	15
33079040	- - - Solutions for contact lenses or artificial eyes	5	15
33079050	- - - Cosmetic and toilet preparations for animals	5	15
33079090	- - - Other	5	15
34011130	- - - Shaving soap in blocks	5	15
34011140	- - - Medicated soap	5	15
34011150	- - - Disinfectant soap	5	20
34011170	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	5	TR
34011180	- - - Toilet soaps, whether or not coloured, perfumed, abrasive or disinfectant, such as Lux, Camay, etc.	5	E

34011190	- - - Other	5	E
34011920	- - - Rosin or tall oil soaps	5	15
34011930	- - - Industrial soap prepared for special purposes	5	15
34011940	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	5	15
34011990	- - - Other	5	15
34012010	- - - In powder form	5	15
34012020	- - - In paste form	5	15
34012030	- - - In aqueous solution form	5	15
34012090	- - - Other	5	15
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put for retail sale, whether or not containing soap	5	20
34023100	- - Linear alkylbenzene sulphonic acids and their salts	5	15
34023900	- - Other	5	15
34024100	- - Cationic	5	20
34024200	- - Non-ionic	5	20
34024900	- - Other	5	15
34025010	- - - Surface-active agents (For example, Clorox, etc.)	5	15
34025021	- - - - Dry powder (For example, Tide, etc.)	5	15
34025022	- - - - Liquid	5	15
34025029	- - - - Other	5	15
34029000	- Other	5	20
34031100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5	E
34031910	- - - Lubricating preparations designed to reduce friction	5	E
34031920	- - - Lubricating preparations used in wire-drawing	5	E
34031930	- - - Cutting oils	5	E
34031940	- - - Bolts or nuts release preparations	5	15
34031950	- - - Anti-rust and anti-corrosion preparations	5	15

34031990	- - - Other	5	E
34039100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5	15
34039900	- - Other	5	E
34042000	- Of poly(oxyethylene)(polyethylene glycol)	5	10
34049010	- - - Stamping wax	5	5
34049090	- - - Other	5	5
34051000	- Polishes, creams and similar preparations for footwear or leather	5	5
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5	5
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	5	5
34054000	- Scouring pastes and powders and other scouring preparations	5	5
34059010	- - - Glass and mirror polishing preparations	5	10
34059020	- - - Metal polishing preparations	5	5
34059090	- - - Other	5	20
34060000	Candles, tapers and the like	5	5
34070010	- - - Dental wax (dental impression compounds)	5	5
34070020	- - - Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5	20
34070030	- - - Modelling pastes for children's amusement	5	15
34070090	- - - Other	5	20
35011000	- Casein	5	10
35019010	- - - Casein glues	5	10
35019090	- - - Other	5	10
35021100	- - Dried	5	10
35021900	- - Other	5	0
35022000	- Milk albumin, including concentrates of two or more whey proteins	5	0
35029000	- Other	5	0

35030010	- - - Gelatin and its derivatives	5	10
35030090	- - - Other	5	10
35040010	- - - Peptones and their derivatives	5	10
35040090	- - - Other	5	10
35051010	- - - Dextrin	5	5
35051020	- - - Pregelatinised or swelling starch	5	0
35051030	- - - Etherified or esterified starches	5	0
35051040	- - - Soluble starch (amylogen)	5	0
35051090	- - - Other	5	5
35052010	- - - Of dextrans	5	10
35052020	- - - Starch glues	5	10
35052030	- - - Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers	5	10
35052090	- - - Other	5	10
35061000	- Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5	E
35069100	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	5	20
35069900	- - Other	5	15
35071010	- - - Calves rennets	5	0
35071090	- - - Other	5	5
35079010	- - - Enzymatic preparations for meat tenderizing	5	0
35079020	- - - Enzymatic preparations for purifying fruit juices	5	0
35079030	- - - Enzymatic preparations for desizing textiles	5	0
35079040	- - - Pancreatic enzymes	5	0
35079050	- - - Pepsin enzymes	5	0
35079060	- - - Malt enzymes	5	0
35079090	- - - Other	5	0
36010000	Propellent powders	5	0

36020000	Prepared explosives, other than propellant powders	5	20
36031000	- Safety fuses	5	5
36032000	- Detonating cords	5	0
36033000	- Percussion caps	5	0
36034000	- Detonating caps	5	0
36035000	- Igniters	5	0
36036000	- Electric detonators	5	0
36041010	- - - For children	5	TR
36041020	- - - For festivals and celebrations	5	0
36049000	- Other	5	0
36050000	Matches, other than pyrotechnic articles of heading 36.04.	5	20
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	5	20
36069010	- - - Lighter flints	5	20
36069090	- - - Other	5	20
37011000	- For X-ray	5	5
37012000	- Instant print film	5	0
37013000	- Other plates and film, with any side exceeding 255 mm	5	5
37019100	- - For colour photography (polychrome)	5	0
37019900	- - Other	5	15
37021000	- For X-ray	5	5
37023100	- - For colour photography (polychrome)	5	0
37023200	- - Other, with silver halide emulsion	5	0
37023900	- - Other	5	5
37024100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5	0
37024200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	5	0

37024300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	5	0
37024400	-- Of a width exceeding 105 mm but not exceeding 610 mm	5	0
37025200	-- Of a width not exceeding 16 mm	5	0
37025300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5	0
37025400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	0
37025500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5	0
37025600	-- Of a width exceeding 35 mm	5	0
37029600	-- Of a width not exceeding 35 mm and of a length not exceeding 30 mm	5	0
37029700	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	5	10
37029800	-- Of a width exceeding 35 mm	5	0
37031000	- In rolls of a width exceeding 610 mm	5	20
37032000	- Other, for colour photography (polychrome)	5	20
37039000	- Other	5	15
37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	5	15
37050000	Photographic plates and film, exposed and developed, other than cinematographic film	5	10
37061010	--- Cultural, scientific, agricultural, health or educational films	5	0
37061090	--- Other	5	5
37069010	--- Cultural, scientific, agricultural, health or educational films	5	0
37069090	--- Other	5	0
37071000	- Sensitising emulsions	5	20
37079010	--- Developers	5	20
37079020	--- Fixers	5	20
37079030	--- Intensifiers and reducers	5	20
37079040	--- Toners	5	20

37079050	- - - Cleaning agents	5	20
37079090	- - - Other	5	20
38011000	- Artificial graphite	5	5
38012000	- Colloidal or semi-colloidal graphite	5	0
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5	20
38019010	- - - Mixtures of graphite and mineral oils	5	5
38019090	- - - Other	5	5
38021000	- Activated carbon	5	0
38029000	- Other	5	0
38030000	Tall oil, whether or not refined	5	5
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5	20
38051000	- Gum, wood or sulphate turpentine oils	5	5
38059000	- Other	5	0
38061000	- Rosin and resin acids	5	10
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	0
38063000	- Ester gums	5	5
38069000	- Other	5	10
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	5	10
38085200	- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	5	0
38085900	- - Other	5	10
38086100	- - In packings of a net weight content not exceeding 300 g	5	10
38086200	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5	0
38086900	- - Other	5	10

38089110	- - - Containing bromomethane (methyl bromide) or bromochloromethane	5	10
38089191	- - - - Of aluminium phosphide	5	10
38089199	- - - - Other	5	10
38089210	- - - Containing bromomethane (methyl bromide) or bromochloromethane	5	0
38089290	- - - Other	5	20
38089310	- - - Containing bromomethane (methyl bromide) or bromochloromethane	5	5
38089390	- - - Other	5	20
38089410	- - - Containing bromomethane (methyl bromide) or bromochloromethane	5	15
38089490	- - - Other	5	20
38089910	- - - Containing bromomethane (methyl bromide) or bromochloromethane	5	10
38089990	- - - Other	5	20
38091010	- - - Ironing starch (e.g. Merito)	5	10
38091090	- - - Other	5	10
38099110	- - - Softening agents of a kind used on clothes & towels (such as lenor, etc.)	5	5
38099190	- - - Other	5	0
38099200	- - Of a kind used in the paper or like industries	5	5
38099300	- - Of a kind used in the leather or like industries	5	0
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5	10
38109000	- Other	5	5
38111100	- - Based on lead compounds	5	E
38111900	- - Other	5	E
38112100	- - Containing petroleum oils or oils obtained from bituminous minerals	5	E
38112900	- - Other	5	20

38119000	- Other	5	E
38121000	- Prepared rubber accelerators	5	15
38122000	- Compound plasticisers for rubber or plastics	5	15
38123100	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5	15
38123900	- - Other	5	20
38130010	- - - Containing bromochlorodifluoromethane or bromotrifluoromethane or bromotetrafluoroethanes	5	15
38130020	- - - Containing methane, ethane or propyne hydrobromofluorocarbons (HBFCs)	5	15
38130030	- - - Containing methane, ethane or propyne hydrobromochlorocarbons (HCFCs)	5	15
38130040	- - - Containing bromochloromethane	5	15
38130090	- - - Other	5	15
38140010	- - - Containing methane, ethane or propyne chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	5	E
38140020	- - - Containing methane, ethane or propyne hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	5	E
38140030	- - - Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methylchloroform)	5	E
38140090	- - - Other	5	20
38151100	- - With nickel or nickel compounds as the active substance	5	E
38151200	- - With precious metal or precious metal compounds as the active substance	5	E
38151900	- - Other	5	E
38159000	- Other	5	E
38160000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	5	15
38170000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02.	5	E

38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	0	0
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	5	20
38200000	Anti-freezing preparations and prepared de-icing fluids	5	15
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	20
38221100	- - For malaria	0	0
38221200	- - For Zika and other diseases transmitted by mosquitoes of the genus Aedes	0	0
38221300	- - For blood-grouping	0	0
38221900	- - Other	0	0
38229000	- Other	0	0
38231100	- - Stearic acid	5	0
38231200	- - Oleic acid	5	0
38231300	- - Tall oil fatty acids	5	0
38231900	- - Other	5	5
38237000	- Industrial fatty alcohols	5	0
38241000	- Prepared binders for foundry moulds or cores	5	5
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	5	0
38244000	- Prepared additives for cements, mortars or concretes	5	E
38245000	- Non-refractory mortars and concretes	5	E
38246000	- Sorbitol, other than that of subheading 2905.44	5	0
38248100	- - Containing oxirane (ethylene oxide)	5	0
38248200	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls(PCTs) or polychlorinated biphenyls (PBBs)	5	5
38248300	- - Containing tris (2,3-dibromopropyl) phosphate	5	0

38248400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordane (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5	0
38248500	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5	0
38248600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5	0
38248700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5	15
38248800	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ether	5	15
38248900	-- Containing short-chain chlorinated paraffin	5	15
38249100	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5	20
38249200	-- Polyglycol esters of methylphosphonic acid	5	20
38249910	--- Ink-removers put up in packings for retail sale	5	TR
38249920	--- Stencil correctors put up in packings for retail sale	5	TR
38249930	--- Ammonia liquors and spent oxide	5	20
38249940	--- Oxygen stone (Oxylit)	5	E
38249950	--- Additives for hardening varnishes or glues	5	E
38249960	--- Getters for vacuum tubes and electric valves	5	20
38249970	--- Soda-lime prepared by impregnating pure lime with sodium hydroxide	5	20
38249980	--- Anti-rust preparations	5	E
38249991	---- Anti-slip transmission belt preparations	5	TR
38249992	---- Starting fluid for petrol engines	5	E
38249993	---- Copying pastes with a basis of gelatin	5	20

38249994	- - - - Radiator coolant containing ethyl glycol	5	20
38249995	- - - - Phosphonic acid, methyl-dimethyl ester, polymer with oxirane and phosphorus pentaoxide	5	20
38249996	- - - - Phosphonic acid, methyl - mixed with (amino aminomethyl) urea (1:1)	5	20
38249997	- - - - Mixture of phosphonsior acid, methyl, (5 - ethyl-2-methyl — 1,3,2-dioxanphosphorinan-5-ale) methyl methyl ester, B- oxide with phosphonsior acid, methyl, di[(5 - ethyl-2-methyl-2 oxidized 1,3,2 dioxanphosphorinan-5-yl) methyl] ester	5	15
38249998	- - - - 2,4,6-Tripropyl-1,3,5,2,4,6, trioxa triphosphinan (in a solvent)	5	15
38249999	- - - - Other	5	E
38251000	- Municipal waste	5	10
38252000	- Sewage sludge	5	15
38253000	- Clinical waste	0	0
38254100	- - Halogenated	5	0
38254900	- - Other	5	0
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	5	TR
38256100	- - Mainly containing organic constituents	5	0
38256900	- - Other	5	0
38259000	- Other	5	10
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or obtained from bituminous minerals	5	10
38271100	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5	10
38271200	- - Containing hydrobromofluorocarbons (HBFCs)	5	10
38271300	- - Containing carbon tetrachloride	5	10
38271400	- - Containing 1,1,1-trichloroethane (methyl chloroform)	5	10

38272000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	5	10
38273100	- - Containing substances of subheadings 2903.41 to 2903.48	5	10
38273200	- - Other, containing substances of subheadings 2903.71 to 2903.75	5	10
38273900	- - Other	5	10
38274000	- Containing methyl bromide (bromomethane) or bromochloromethane	5	10
38275100	- - Containing trifluoromethane (HFC-23)	5	10
38275900	- - Other	5	10
38276100	- - Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	5	10
38276200	- - Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5	10
38276300	- - Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	5	10
38276400	- - Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5	10
38276500	- - Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	5	10
38276800	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5	10
38276900	- - Other	5	10
38279000	- Other	5	10
39011000	- Polyethylene having a specific gravity of less than 0.94	5	E
39012000	- Polyethylene having a specific gravity of 0.94 or more	5	E
39013000	- Ethylene-vinyl acetate copolymers	5	E
39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5	E

39019000	- Other	5	E
39021000	- Polypropylene	5	E
39022000	- Polyisobutylene	5	0
39023000	- Propylene copolymers	5	E
39029000	- Other	5	E
39031100	- - Expansible	5	E
39031900	- - Other	5	15
39032000	- Styrene-acrylonitrile (SAN) copolymers	5	E
39033000	- Acrylonitrile-butadiene-Styrene (ABS) copolymers	5	20
39039000	- Other	5	E
39041000	- Poly(vinyl chloride), not mixed with any other substances	5	E
39042100	- - Non-plasticised	5	20
39042200	- - Plasticised	5	E
39043000	- Vinyl chloride-vinyl acetate copolymers	5	0
39044000	- Other vinyl chloride copolymers	5	20
39045000	- Vinylidene chloride polymers	5	20
39046100	- - Polytetrafluoroethylene	5	20
39046900	- - Other	5	20
39049000	- Other	5	20
39051200	- - In aqueous dispersion	5	15
39051900	- - Other	5	15
39052100	- - In aqueous dispersion	5	E
39052900	- - Other	5	10
39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5	15
39059100	- - Copolymers	5	15
39059900	- - Other	5	E
39061000	- Poly(methyl methacrylate)	5	E
39069010	- - - Super Absorbent Polymers (SAP)	5	E

39069090	- - - Other	5	E
39071000	- Polyacetals	5	TR
39072100	- - Bis(polyoxyethylene) methylphosphonate	5	E
39072900	- - Other	5	E
39073000	- Epoxide resins	5	E
39074000	- Polycarbonates	5	E
39075000	- Alkyd resins	5	E
39076100	- - Having a viscosity number of 78 ml/g or higher	5	E
39076900	- - Other	5	E
39077000	- Poly(lactic acid)	5	5
39079100	- - Unsaturated	5	E
39079900	- - Other	5	E
39081000	- Polyamide - 6, -11, -12, - 6,6, - 6,9, - 6,10 or - 6,12	5	E
39089000	- Other	5	E
39091000	- Urea resins; thiourea resins	5	15
39092000	- Melamine resins	5	0
39093100	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5	E
39093900	- - Other	5	15
39094000	- Phenolic resins	5	15
39095000	- Polyurethanes	5	E
39100000	Silicones in primary forms	5	E
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5	20
39112000	- Poly(1,3-phenylene methylphosphonate)	5	20
39119000	- Other	5	20
39121100	- - Non-plasticised	5	20
39121200	- - Plasticised	5	20
39122000	- Cellulose nitrates (including collodions)	5	15
39123100	- - Carboxymethylcellulose and its salts	5	E

39123900	- - Other	5	15
39129000	- Other	5	15
39131000	- Alginic acid, its salts and esters	5	10
39139000	- Other	5	15
39140000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms	5	5
39151000	- Of polymers of ethylene	5	10
39152000	- Of polymers of styrene	5	0
39153000	- Of polymers of vinyl chloride	5	10
39159000	- Of other plastics	5	E
39161010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5	10
39161020	- - - Rods, sticks and profiles	5	10
39162010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5	10
39162020	- - - Rods, sticks and profiles	5	15
39169010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	5	10
39169020	- - - Rods, sticks and profile shapes	5	10
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5	10
39172100	- - Of polymers of ethylene	5	E
39172200	- - Of polymers of propylene	5	20
39172300	- - Of polymers of vinyl chloride	5	20
39172900	- - Of other plastics	5	20
39173100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	E
39173210	- - - Drinking straws	5	20
39173290	- - - Other	5	15
39173300	- - Other, not reinforced or otherwise combined with other materials, with fittings	5	20

39173900	- - Other	5	20
39174000	- Fittings	5	E
39181000	- Of polymers of vinyl chloride	5	E
39189000	- Of other plastics	5	15
39191000	- In rolls of a width not exceeding 20 cm	5	E
39199000	- Other	5	E
39201000	- Of polymers of ethylene	5	E
39202000	- Of polymers of propylene	5	E
39203000	- Of polymers of styrene	5	E
39204300	- - Containing by weight not less than 6% of plasticisers	5	E
39204910	- - - Tableclothes	5	E
39204990	- - - Other	5	E
39205100	- - Of poly (methyl methacrylate)	5	E
39205900	- - Other	5	E
39206100	- - Of polycarbonates	5	E
39206200	- - Of poly (ethylene terephthalate)	5	E
39206300	- - Of unsaturated polyesters	5	E
39206900	- - Of other polyesters	5	E
39207100	- - Of regenerated cellulose	5	5
39207300	- - Of cellulose acetate	5	5
39207900	- - Of other cellulose derivatives	5	E
39209100	- - Of poly (vinyl butyral)	5	E
39209200	- - Of polyamides	5	E
39209300	- - Of amino-resins	5	15
39209400	- - Of phenolic resins	5	15
39209900	- - Of other plastics	5	E
39211100	- - Of polymers of styrene	5	20
39211200	- - Of polymers of vinyl chloride	5	20
39211300	- - Of polyurethanes	5	E

39211400	- - Of regenerated cellulose	5	15
39211900	- - Of other plastics	5	E
39219000	- Other	5	E
39221000	- Baths, shower-baths, sinks and wash-basins	5	E
39222000	- Lavatory seats and covers	5	E
39229000	- Other	5	E
39231010	- - - For transportation of poultry	5	E
39231020	- - - For transportaion of dairy products and beverages	5	E
39231090	- - - Other	5	E
39232110	- - - Biodegradable	5	20
39232190	- - - Other	5	20
39232910	- - - Biodegradable	5	20
39232990	- - - Other	5	20
39233000	- Carboys, bottles, flasks and similar articles	5	E
39234000	- Spools, cops, bobbins and similar supports	5	20
39235000	- Stoppers, lids, caps and other closures	5	E
39239000	- Other	5	E
39241010	- - - Containers for keeping the ice and foods	5	20
39241020	- - - Forks, spoons, and knives	5	15
39241031	- - - - Of cellualr plastic (foam)	5	15
39241039	- - - - Other	5	20
39241040	- - - Nursing bottles	5	15
39241090	- - - Other	5	20
39249010	- - - Holders for tooth-brushes, paper napkins and cups for toilet	5	20
39249030	- - - Ashtrays	5	20
39249040	- - - Clothes hangers	5	20
39249090	- - - Other	5	20
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	5	E

39252000	- Doors, windows and their frames and thresholds for doors	5	15
39253000	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	5	20
39259000	- Other	5	20
39261000	- Office or school supplies	5	20
39262010	- - - Medical gloves of plastics	5	20
39262090	- - - Other	5	15
39263000	- Fittings for furniture, coachwork or the like	5	20
39264000	- Statuettes and other ornamental articles	5	20
39269031	- - - - Containers for urine and stool specimens	5	20
39269032	- - - - Pustular plates for medical culture	5	20
39269039	- - - - Other	5	20
39269040	- - - Screws, bolts, washers and similar fittings of general use	5	E
39269050	- - - Fasteners of handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture	5	20
39269061	- - - - For goods	5	20
39269069	- - - - Other	5	20
39269070	- - - Conveyor belts and transmission belts	5	15
39269080	- - - Technical articles for industrial and agricultural machinery and equipment	5	20
39269091	- - - - Rosaries	5	15
39269092	- - - - Imitation glass for watches	5	15
39269093	- - - - Hand fans	5	15
39269099	- - - - Other	5	E
40011000	- Natural rubber latex, whether or not pre-vulcanised	5	0
40012100	- - Smoked sheets	5	0
40012200	- - Technically specified natural rubber (TSNR)	5	10
40012900	- - Other	5	10
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	0
40021100	- - Latex	5	5

40021900	- - Other	5	E
40022000	- Butadiene rubber (BR)	5	20
40023100	- - Isobutene-isoprene (butyl) rubber (IIR)	5	20
40023900	- - Other	5	5
40024100	- - Latex	5	10
40024900	- - Other	5	20
40025100	- - Latex	5	5
40025900	- - Other	5	5
40026000	- Isoprene rubber (IR)	5	15
40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5	15
40028000	- Mixtures of any product of heading 40.01 with any product of this heading	5	0
40029100	- - Latex	5	5
40029900	- - Other	5	10
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	5	5
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	5	15
40051000	- Compounded with carbon black or silica	5	10
40052000	- Solutions; dispersions other than those of subheading 4005.10	5	10
40059100	- - Plates, sheets and strip	5	15
40059900	- - Other	5	15
40061000	- " Camel-back " strips for retreading rubber tyres	5	10
40069010	- - - Tubes	5	20
40069020	- - - Rings, discs and washers	5	15
40069030	- - - Threads	5	10
40069040	- - - Plates, sheets and strips	5	10
40069090	- - - Other	5	10
40070000	Vulcanised rubber thread and cord	5	10
40081100	- - Plates, sheets and strip	5	15

40081900	-- Other	5	10
40082100	-- Plates, sheets and strip	5	20
40082900	-- Other	5	20
40091110	--- For transportation equipment	5	TR
40091190	--- Other	5	15
40091210	--- For transportation equipment	5	15
40091290	--- Other	5	15
40092110	--- For transportation equipment	5	20
40092190	--- Other	5	15
40092210	--- For transportation equipment	5	15
40092290	--- Other	5	15
40093110	--- For transportation equipment	5	20
40093190	--- Other	5	10
40093210	--- For transportation equipment	5	15
40093290	--- Other	5	10
40094110	--- For transportation equipment	5	20
40094190	--- Other	5	15
40094210	--- For transportation equipment	5	15
40094290	--- Other	5	15
40101100	-- Reinforced only with metal	5	20
40101200	-- Reinforced only with textile materials	5	20
40101900	-- Other	5	20
40103100	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5	20
40103200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5	20

40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5	10
40103400	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5	10
40103500	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5	15
40103600	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5	15
40103900	- - Other	5	E
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	5	E
40112000	- Of a kind used on buses or lorries	5	E
40113000	- Of a kind used on aircraft	5	20
40114000	- Of a kind used on motorcycles	5	20
40115000	- Of a kind used on bicycles	5	20
40117000	- Of a kind used on agricultural or forestry vehicles and machines	5	20
40118000	- Of a kind used on construction, mining or industrial handling vehicles and machines	5	15
40119000	- Other	5	20
40121100	- - Of kind used on motor cars (including station wagons and racing cars)	PROH	PROH
40121200	- - Of a kind used on buses or lorries	PROH	PROH
40121300	- - Of a kind used on buses aircraft	PROH	PROH
40121900	- - Other	PROH	PROH
40122000	- Used pneumatic tyres	PROH	PROH
40129000	- Other	5	15
40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5	20
40132000	- Of a kind used on bicycles	5	15
40139000	- Other	5	20

40141000	- Sheath contraceptives	5	15
40149010	- - - Cannulas, ice-bags, syringes, hot-water bags, droppers, droppers' hands, finger-stalls and oxygen bags	5	15
40149020	- - - Teats (nursing nipples)	5	15
40149090	- - - Other	5	5
40151200	- - Of a kind used for medical, surgical, dental or veterinary purposes	5	20
40151910	- - - For fire extinguishing	5	5
40151990	- - - For other use	5	20
40159010	- - - For divers and firemen	5	5
40159020	- - - Apparel and clothing accessories for surgeons & radiologists	5	10
40159030	- - - Belts	5	10
40159040	- - - Coats, overcoats, aprons, corsets, bibs, children's pants and the like	5	10
40159090	- - - Other	5	5
40161000	- Of cellular rubber	5	20
40169100	- - Floor coverings and mats	5	15
40169200	- - Erasers	5	5
40169300	- - Gaskets, washers and other seals	5	E
40169400	- - Boat or dock fenders, whether or not inflatable	5	5
40169510	- - - Pneumatic mattresses, pillows and cushions	5	5
40169590	- - - Other	5	20
40169910	- - - Patches, for repairing tire & inner tubes	5	20
40169920	- - - Letters, numbers and the like for stamps	5	5
40169930	- - - Parts for railways, tramways and locomotives	5	5
40169940	- - - Parts of motor vehicles of heading Nos. 87.01 to 87.05	5	20
40169950	- - - Parts of motor vehicles of heading 87.10	5	20
40169990	- - - Other	5	15
40170010	- - - Powder, waste and scrap	5	20
40170020	- - - Compressors for medical syringes	5	20

40170030	- - - Sanitary wares for bathrooms and the like	5	20
40170040	- - - Drums and washbowls	5	20
40170050	- - - Stoppers	5	20
40170060	- - - Rings and gaskets of non-cellular hardened rubber	5	20
40170090	- - - Other	5	20
41012000	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5	0
41015000	- Whole hides and skins, of a weight exceeding 16 kg	5	0
41019000	- Other, including butts, bends and bellies	5	0
41021000	- With wool on	5	20
41022100	- - Pickled	5	20
41022900	- - Other	5	20
41032000	- Of reptiles	5	0
41033000	- Of swine	SpGo	SpGo
41039000	- Other	5	0
41041100	- - Full grains, unsplit; grain splits	5	0
41041900	- - Other	5	0
41044100	- - Full grains, unsplit; grain splits	5	0
41044900	- - Other	5	0
41051000	- In the wet state (including wet-blue)	5	20
41053000	- In the dry state (crust)	5	20
41062100	- - In the wet state (including wet-blue)	5	TR
41062200	- - In the dry state (crust)	5	0
41063100	- - In the wet state (including wet-blue)	SpGo	SpGo
41063200	- - In the dry state (crust)	SpGo	SpGo
41064000	- Of reptiles	5	0
41069100	- - In the wet state (including wet-blue)	5	0
41069200	- - In the dry state (crust)	5	10

41071100	- - Full grains, unsplit	5	0
41071200	- - Grain splits	5	0
41071900	- - Other	5	10
41079100	- - Full grains, unsplit	5	0
41079200	- - Grain splits	5	10
41079900	- - Other	5	10
41120000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5	TR
41131000	- Of goats or kids	5	0
41132000	- Of swine	SpGo	SpGo
41133000	- Of reptiles	5	10
41139000	- Other	5	10
41141000	- Chamois (including combination chamois) leather	5	10
41142000	- Patent leather and patent laminated leather; metallised leather	5	10
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5	10
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5	0
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5	10
42021110	- - - Trunks and suitcases	5	15
42021120	- - - Briefcases	5	5
42021130	- - - School satchels	5	5
42021190	- - - Other	5	10
42021210	- - - Trunks and suitcases	5	15
42021220	- - - Briefcases	5	5
42021230	- - - School satchels	5	5
42021290	- - - Other	5	5

42021910	- - - With outer surface of wood	5	5
42021920	- - - With outer surface of iron	5	5
42021990	- - - Other	5	5
42022100	- - With outer surface of leather or of composition leather	5	20
42022200	- - With outer surface of plastic sheeting or of textile materials	5	20
42022900	- - Other	5	5
42023100	- - With outer surface of leather or of composition leather	5	20
42023200	- - With outer surface of plastic sheeting or of textile materials	5	20
42023900	- - Other	5	5
42029100	- - With outer surface of leather or of composition leather	5	15
42029200	- - With outer surface of plastic sheeting or of textile materials	5	20
42029900	- - Other	5	5
42031000	- Articles of apparel	5	5
42032100	- - Specially designed for use in sports	5	TR
42032900	- - Other	5	5
42033000	- Belts and bandoliers	5	TR
42034000	- Other clothing accessories	5	10
42050010	- - - Chamois leather made especially for car wipers	5	5
42050020	- - - Unstuffed pouffe cases	5	10
42050030	- - - Shoelaces of leather	5	0
42050040	- - - Desk pads of leather or covered with leather	5	5
42050050	- - - Waterskins, envelopes and other ornamented articles other than those of heading 42.02	5	0
42050060	- - - Parts of straps, buckles, locks and frames, covered with leather	5	5
42050090	- - - Other	5	10
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	5	0
43011000	- Of mink, whole, with or without head, tail or paws	5	0

43013000	- 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	5	0
43016000	- Of fox, whole, with or without head, tail or paws	5	0
43018000	- Other furskins, whole, with or without head, tail or paws	5	0
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5	0
43021100	- - Of mink	5	0
43021900	- - Other	5	0
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	5	0
43023000	- Whole skins and pieces or cuttings thereof, assembled	5	0
43031010	- - - Men's stoles of furskin	5	0
43031090	- - - Other	5	5
43039000	- Other	5	5
43040010	- - - Artificial fur in the form of pieces	5	0
43040020	- - - Men's stoles of artificial furskin	5	0
43040090	- - - Other	5	0
44011100	- - Coniferous	0	0
44011200	- - Non-Coniferous	0	0
44012100	- - Coniferous	5	0
44012200	- - Non-Coniferous	5	0
44013100	- - Wood pellets	5	5
44013200	- - Wood briquettes	5	5
44013900	- - Other	5	0
44014100	- - Sawdust	5	0
44014900	- - Other	5	0
44021000	- Of bamboo	0	0
44022000	- Of shell or nut	0	0
44029000	- Other	0	0
44031110	- - - Telegraph, telephone or electrical power transmission poles	5	0

44031190	- - - Other	5	0
44031210	- - - Telegraph, telephone or electrical power transmission poles	5	0
44031290	- - - Other	5	0
44032110	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032190	- - - Other	5	0
44032210	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032290	- - - Other	5	0
44032310	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032390	- - - Other	5	0
44032410	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032490	- - - Other	5	0
44032510	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032590	- - - Other	5	0
44032610	- - - Telegraph, telephone or electrical power transmission poles	5	0
44032690	- - - Other	5	0
44034120	- - - Telegraph, telephone or electrical power transmission poles	5	0
44034190	- - - Other	5	0
44034200	- - Teak	5	0
44034920	- - - Telegraph, telephone or electrical power transmission poles	5	0
44034990	- - - Other	5	0
44039120	- - - Telegraph, telephone or electrical transmission poles	5	0
44039190	- - - Other	5	0
44039300	- - Of beech (<i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	5	0
44039400	- - Of beech (<i>Fagus</i> spp.), other	5	0
44039500	- - Of birch (<i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	5	0
44039600	- - Of birch (<i>Betula</i> spp.), other	5	0
44039700	- - Of poplar and aspen (<i>Populus</i> spp.)	5	10

44039800	- - Of eucalyptus (Eucalyptus spp.)	5	0
44039920	- - - Telegraph, telephone or electrical power transmission poles	5	0
44039990	- - - Other	5	0
44041010	- - - Hoopwood of wood, used in the manufacture of barrel hoops and hurdles	5	0
44041020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as ceiling, or roofing laths	5	0
44041030	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, handles for tools, etc.	5	0
44041040	- - - Pointed piles, pickets and stakes, whether or not peeled or impreganted with preservative, but not sawn lengthwise	5	0
44041050	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes, etc.	5	0
44041090	- - - Other	5	0
44042010	- - - Hoopwood for barrel staves and partitions	5	0
44042020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	5	0
44042030	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	5	0
44042040	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnated with preservative, but not sawn lengthwise	5	0
44042050	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes, etc.	5	0
44042090	- - - Other	5	0
44050010	- - - Wood wool	5	0
44050020	- - - Wood flour	5	0
44061100	- - Coniferous	5	0
44061200	- - Non-Coniferous	5	0
44069100	- - Coniferous	5	0
44069200	- - Non-Coniferous	5	0

44071110	- - - Planed	5	0
44071120	- - - End-jointed	5	0
44071190	- - - Other	5	0
44071210	- - - Planed	5	0
44071220	- - - End-jointed	5	0
44071290	- - - Other	5	0
44071300	- - Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	5	0
44071400	- - Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.))	5	0
44071910	- - - Planed	5	0
44071920	- - - End-jointed	5	0
44071990	- - - Other	5	0
44072100	- - Mahogany (<i>Swietenia</i> spp.)	5	0
44072200	- - Virola, Imbuia and Balsa	5	0
44072300	- - Teak	5	0
44072510	- - - Planed	5	0
44072520	- - - End-jointed	5	0
44072590	- - - Other	5	0
44072610	- - - Planed	5	0
44072620	- - - End-jointed	5	0
44072690	- - - Other	5	0
44072700	- - Sapelli	5	0
44072800	- - Iroko	5	0
44072900	- - Other	5	0
44079110	- - - Planed	5	0
44079120	- - - End-jointed	5	0
44079190	- - - Other	5	0
44079210	- - - Planed	5	0

44079220	- - - End-jointed	5	0
44079290	- - - Other	5	0
44079300	- - Of maple (Acer spp.)	5	0
44079400	- - Of cherry (Prunus spp.)	5	0
44079500	- - Of ash (Fraxinus spp.)	5	0
44079600	- - Of birch (Betula spp.)	5	0
44079700	- - Of poplar and aspen (Populus spp.)	5	0
44079910	- - - Planed	5	0
44079920	- - - End-jointed	5	0
44079990	- - - Other	5	0
44081010	- - - Planed	5	5
44081020	- - - End-jointed	5	0
44081090	- - - Other	5	0
44083110	- - - Planed	5	0
44083120	- - - End-jointed	5	0
44083190	- - - Other	5	0
44083910	- - - Planed	5	0
44083920	- - - End-jointed	5	0
44083990	- - - Other	5	0
44089010	- - - Planed	5	5
44089020	- - - End-jointed	5	0
44089090	- - - Other	5	0
44091010	- - - Tongued wood	5	10
44091020	- - - Chamfered wood	5	10
44091030	- - - Planed panels with rounded edges	5	10
44091040	- - - V-jointed wood (tongued, grooved or chamfered)	5	10
44091050	- - - Tongued or grooved wood for ceilings	5	10

44091060	- - - Moulded wood (frame sticks, mouldings or beadings) used for the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery works	5	10
44091070	- - - Rounded wood, in form of sticks of round section, of a kind used in the manufacture of matches, splints, footwear nails, wooden sun-blinds (pinoleum blinds), etc.	5	10
44091090	- - - Other	5	10
44092110	- - - Moulded wood (frame sticks, mouldings or beadings), used for the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery works	5	5
44092190	- - - Other	5	0
44092200	- - Of tropical wood	5	0
44092910	- - - Moulded wood (frame sticks, mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	5	0
44092990	- - - Other	5	0
44101100	- - Particle board	5	0
44101200	- - Oriented strand board (OSB)	5	0
44101900	- - Other	5	5
44109000	- Other	5	20
44111200	- - Of a thickness not exceeding 5 mm	5	0
44111300	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5	5
44111400	- - Of a thickness exceeding 9 mm	5	10
44119200	- - Of a density exceeding 0.8 g/cm ³	5	0
44119300	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	5	0
44119400	- - Of a density not exceeding 0.5 g/cm ³	5	10
44121000	- Of bamboo	5	5
44123100	- - With at least one outer ply of tropical wood	5	0

44123300	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	5	0
44123400	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	5	0
44123900	-- Other, both outer plies of coniferous wood	5	0
44124100	-- With at least one outer ply of tropical wood	5	0
44124200	-- Other, with at least one outer ply of non-coniferous wood	5	0
44124900	-- Other, with both outer plies of coniferous wood	5	0
44125100	-- With at least one outer ply of tropical wood	5	0
44125200	-- Other, with at least one outer ply of non-coniferous wood	5	0
44125900	-- Other, with both outer plies of coniferous wood	5	0
44129100	-- With at least one outer ply of tropical wood	5	0
44129200	-- Other, with at least one outer ply of non-coniferous wood	5	0
44129900	-- Other, with both outer plies of coniferous wood	5	0
44130000	Densified wood, in blocks, plates, strips or profile shapes	5	5
44141000	- Of tropical wood	5	5
44149000	- Other	5	5
44151010	--- Cases and boxes and small boxes for packing and transport purposes	5	5
44151020	--- Empty match boxes, whether or not having a striking surface	5	0
44151040	--- Cable drums	5	0
44151090	--- Other	5	5
44152000	- Pallets, box pallets and other load boards; pallet collars	5	0
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	5	0

44170010	- - - Tools, in which the working part is of wood	5	0
44170020	- - - Tool bodies	5	0
44170030	- - - Handles, for tools	5	5
44170040	- - - Broom and brush bodies	5	5
44170050	- - - Broom and brush handles	5	5
44170060	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	5	0
44170090	- - - Other	5	5
44181100	- - Of tropical wood	5	10
44181900	- - Other	5	10
44182100	- - Of tropical wood	5	20
44182900	- - Other	5	20
44183000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	5	20
44184000	- Shuttering for concrete constructional work	5	20
44185000	- Shingles and shakes	5	5
44187300	- - Of bamboo or with at least the top layer (wear layer) of bamboo	5	0
44187400	- - Other, for mosaic floors	5	10
44187500	- - Other, multilayer	5	0
44187900	- - Other	5	5
44188100	- - Glue-laminated timber (glulam)	5	5
44188200	- - Cross-laminated timber (CLT or X-lam)	5	5
44188300	- - I beams	5	5
44188900	- - Other	5	5
44189100	- - Of bamboo	5	0
44189200	- - Cellular wood panels	5	0
44189910	- - - Handrails for staircases	5	0
44189920	- - - Panels with frames of cellular wood, whether or not covered with sheets of base metals	5	5
44189990	- - - Other	5	5

44191100	- - Bread boards, chopping boards and similar boards	5	5
44191200	- - Chopsticks	5	5
44191900	- - Other	5	5
44192000	- Of tropical wood	5	5
44199000	- Other	5	5
44201100	- - Of tropical wood	5	5
44201900	- - Other	5	5
44209010	- - - Small cases and boxes of lacquered wood; cases and boxes for knives, cutlery, scientific apparatus, etc.; pocket boxes; letter cases, needlework boxes; tobacco jars and sweetmeat boxes, etc.	5	0
44209020	- - - Articles of wooden furniture, other than those of Chapter 94, (brush hangers, letter trays for office use, ashtrays, etc.)	5	0
44209030	- - - Rosaries	5	0
44209040	- - - Censers	5	0
44209090	- - - Other	5	5
44211000	- Clothes hangers	5	0
44212000	- Coffins	5	0
44219100	- - Of bamboo	5	5
44219910	- - - Spools, cops, bobbins, sewing thread reels and the like of turned wood	5	0
44219920	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs, yokes, etc.)	5	0
44219930	- - - Stage (theatre) scenery	5	0
44219940	- - - Portable ladders	5	0
44219950	- - - Stepped platforms	5	0
44219960	- - - Advertisement boards, signboards, road signs	5	5
44219970	- - - Toothpicks	5	5
44219980	- - - Screens of different types and their axles, with or without their springs	5	5
44219991	- - - - Washing boards and ironing boards	5	5
44219992	- - - - Clothespegs	5	0

44219993	- - - - Paving blocks	5	0
44219994	- - - - Processed splints for matches	5	0
44219995	- - - - Wooden pegs or pins for footwear	5	0
44219996	- - - - Capacity measures and scales	5	5
44219999	- - - - Other	5	10
45011000	- Natural cork, raw or simply prepared	5	0
45019000	- Other	5	0
45020010	- - - Cubes and blocks for cork manufacturing	5	5
45020020	- - - Plates, cubes and sheets for refrigeration or crops preservation	5	5
45020090	- - - Other	5	5
45031000	- Corks and stoppers	5	20
45039010	- - - Floats for fishing nets	5	15
45039020	- - - Parts for machinery and transportation equipment	5	15
45039030	- - - Discs and rings for lining stoppers	5	15
45039040	- - - Articles for refrigeration industry and crops preservation	5	15
45039090	- - - Other	5	15
45041010	- - - Articles for refrigeration industry and crops preservation	5	20
45041090	- - - Other	5	20
45049010	- - - Floats for fishing nets	5	20
45049020	- - - Parts for machinery and transportation equipment	5	20
45049030	- - - Corks and stoppers	5	20
45049040	- - - Discs and rings for lining stoppers	5	20
45049090	- - - Other	5	20
46012100	- - Of bamboo	5	20
46012200	- - Of rattan	5	15
46012900	- - Other	5	20
46019200	- - Of bamboo	5	20
46019300	- - Of rattan	5	20
46019400	- - Of other vegetable materials	5	20

46019900	-- Other	5	20
46021100	-- Of bamboo	5	5
46021200	-- Of rattan	5	5
46021910	--- Articles of loofah	5	0
46021990	--- Other	5	0
46029011	---- Baskets	5	5
46029012	---- Handbags, shopping-bags and the like	5	5
46029013	---- Travelling-bags and boxes	5	5
46029014	---- Birdcages, beehives and similar articles	5	0
46029015	---- Fish trap	5	0
46029016	---- Household articles, tableware and kitchenware	5	10
46029017	---- Covers for bottles	5	0
46029018	---- Articles of loofah, bath luffa and the like	5	5
46029019	---- Other	5	5
46029090	--- Other	5	10
47010000	Mechanical wood pulp	5	0
47020000	Chemical wood pulp, dissolving grades	5	10
47031100	-- Coniferous	5	0
47031900	-- Non-coniferous	5	0
47032100	-- Coniferous	5	0
47032900	-- Non-coniferous	5	0
47041100	-- Coniferous	5	20
47041900	-- Non-coniferous	5	0
47042100	-- Coniferous	5	20
47042900	-- Non-coniferous	5	15
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	5	10
47061000	- Cotton linters pulp	5	10

47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5	0
47063000	- Other, of bamboo	5	0
47069100	- - Mechanical	5	0
47069200	- - Chemical	5	0
47069300	- - Obtained by a combination of mechanical and chemical processes	5	15
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5	15
47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5	15
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5	15
47079010	- - - Old news papers	5	15
47079090	- - - Other	5	15
48010000	Newsprint, in rolls or sheets	5	5
48021000	- Hand-made paper and paperboard	5	15
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5	15
48024000	- Wallpaper base	5	15
48025400	- - Weighing less than 40 g/m ²	5	10
48025500	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	5	E
48025600	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	E
48025700	- - Other, weighing 40 g/m ² or more but more than 150 g/m ²	5	E
48025800	- - Weighing more than 150 g/m ²	5	15
48026100	- - In rolls	5	10
48026200	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	5
48026900	- - Other	5	15

48030010	- - - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes	5	E
48030090	- - - Other	5	20
48041100	- - Unbleached	5	5
48041900	- - Other	5	20
48042100	- - Unbleached	5	10
48042900	- - Other	5	20
48043100	- - Unbleached	5	10
48043900	- - Other	5	20
48044100	- - Unbleached	5	20
48044200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5	0
48044900	- - Other	5	20
48045100	- - Unbleached	5	0
48045200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5	10
48045900	- - Other	5	5
48051100	- - Semi-chemical fluting paper	5	E
48051200	- - Straw fluting paper	5	20
48051910	- - - Fluting paper of recycled liner board weighing 150 g/m ² or less	5	E
48051920	- - - Fluting paper of recycled liner board weighing more than 150 g/m ²	5	20
48051990	- - - Other	5	E
48052400	- - Weighing 150 g/m ² or less	5	E
48052500	- - Weighing more than 150 g/m ²	5	20
48053000	- Sulphite wrapping paper	5	E
48054000	- Filter paper and paperboard	5	20
48055000	- Felt paper and paperboard	5	E

48059100	- - Weighing 150 g/m ² or less	5	20
48059200	- - Weighing more than 150 g/m ² but less than 225 g/m ²	5	20
48059300	- - Weighing 225 g/m ² or more	5	20
48061000	- Vegetable parchment	5	15
48062000	- Greaseproof papers	5	10
48063000	- Tracing papers	5	15
48064000	- Glassine and other glazed transparent or translucent papers	5	5
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	5	20
48081000	- Corrugated paper and paperboard, whether or not perforated	5	5
48084000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5	5
48089000	- Other	5	5
48092000	- Self-copy paper	5	15
48099000	- Other	5	5
48101300	- - In rolls	5	20
48101400	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	20
48101900	- - Other	5	E
48102200	- - Light-weight coated paper	5	20
48102900	- - Other	5	20
48103100	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	5	20
48103200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	5	20
48103900	- - Other	5	20
48109200	- - Multi-ply	5	E

48109900	- - Other	5	20
48111000	- Tarred, bituminised or asphalted paper and paperboard	5	TR
48114110	- - - In rolls or tapes of a width not exceeding 36 cm	5	E
48114190	- - - Other	5	20
48114900	- - Other	5	5
48115100	- - Bleached, weighing more than 150 g/m ²	5	10
48115900	- - Other	5	E
48116000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5	20
48119000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	5	E
48120000	Filter blocks, slabs and plates, of paper pulp	5	5
48131000	- In the form of booklets or tubes	5	10
48132000	- In rolls of a width not exceeding 5 cm	5	0
48139000	- Other	5	5
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	5	20
48149000	- Other	5	20
48162000	- Self-copy paper	5	15
48169000	- Other	5	15
48171000	- Envelopes	5	15
48172000	- Letter cards, plain postcards and correspondence cards	5	15
48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5	15
48181000	- Toilet paper	5	E
48182000	- Handkerchiefs, cleansing or facial tissues and towels	5	20
48183010	- - - Tablecloths	5	10
48183090	- - - Other	5	20
48185000	- Articles of apparel and clothing accessories	5	20

48189000	- Other	5	20
48191010	- - - For perfumes, jewelry and gifts	5	E
48191090	- - - Other	5	E
48192010	- - - For perfumes, jewelry and gifts	5	20
48192090	- - - Other	5	E
48193000	- Sacks and bags, having a base of a width of 40 cm or more	5	20
48194000	- Other sacks and bags, including cones	5	E
48195000	- Other packing containers, including record sleeves	5	20
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5	20
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5	15
48202000	- Exercise books	5	20
48203010	- - - With metal fittings	5	5
48203090	- - - Of other kinds	5	5
48204000	- Manifold business forms and interleaved carbon sets	5	0
48205000	- Albums for samples or for collections	5	5
48209000	- Other	5	5
48211000	- Printed	5	E
48219000	- Other	5	15
48221000	- Of a kind used for winding textile yarn	5	5
48229000	- Other	5	5
48232000	- Filter paper and paperboard	5	15
48234000	- Rolls, sheets and dials, printed for self-recording apparatus	5	20
48236100	- - Of bamboo	5	20
48236900	- - Other	5	TR
48237010	- - - Moulded plates used for packing eggs	5	0
48237090	- - - Other	5	20
48239010	- - - Paper for packing fruits, sweets and the like, cut to size	5	20

48239020	- - - Laced paper, embroidery paper and strips thereof and paper for shelf edging	5	10
48239030	- - - Gaskets and rings of paper	5	20
48239040	- - - Angles and hinges for stamps and photographs, strips for picture edging and reinforcement angles for suit-cases	5	10
48239050	- - - Tailoring patterns	5	0
48239060	- - - Perforated cards for jacquard and the like	5	5
48239070	- - - Textile spinning cans; flat shaped cards for winding yarn, etc.	5	0
48239080	- - - Artificial guts of waterpoofing paper for sausages	5	0
48239091	- - - - Hand fans	5	10
48239092	- - - - Paper wool for wrapping	5	20
48239093	- - - - Paper strips, whether or not folded or coated, for plaiting or other uses	5	20
48239094	- - - - Computer form paper	0	0
48239099	- - - - Other	5	TR
49011010	- - - Serially numbered card containing questions, answers or other general educational information	0	0
49011090	- - - Other	0	0
49019100	- - Dictionaries and encyclopedias, and serial instalments thereof	0	0
49019911	- - - - Holy Quran	0	0
49019919	- - - - Other	0	0
49019920	- - - Books, booklets and pamphlets printed in Braille technique for the blind or shorthand	0	0
49019930	- - - School and collegiate books	0	0
49019940	- - - Indexes for museums and public libraries and annual directories	0	0
49019950	- - - Illustrated books for children in which pictures are not the main character	0	0
49019960	- - - Newspapers, journals and periodicals with paperboard covering, sets of newspapers, journals or periodicals combined in a single cover, whether or not containing advertising material	0	0
49019990	- - - Other	0	0

49021010	- - - Newspapers	0	0
49021020	- - - Journals	0	0
49021090	- - - Other	0	0
49029010	- - - Newspapers	0	0
49029020	- - - Journals	0	0
49029030	- - - Periodicals	0	0
49029090	- - - Other	0	0
49030010	- - - Drawing and colouring books for children	0	0
49030020	- - - Children's pictures	0	0
49030090	- - - Other	0	0
49040000	Music, printed or in manuscript, whether or not bound or illustrated	5	10
49052000	- In book form	0	0
49059010	- - - Globes	0	0
49059090	- - - Other	0	0
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	5	20
49070011	- - - - Postage stamps	0	0
49070012	- - - - Revenue stamps	0	0
49070019	- - - - Other stamps	0	0
49070020	- - - Paper cards or envelopes impressed with unused postage stamps	0	0
49070031	- - - - Banknotes in circulation	0	0
49070032	- - - - Banknotes not yet in legal circulation	0	0
49070040	- - - Travelers cheques	0	0
49070050	- - - Certified cheques	0	0
49070060	- - - Stock, share or bond certificates and similar documents of title, numbered and signed	0	0

49070070	- - - Stock, share or bond certificates and similar documents, as printed matter intended for use	0	0
49070080	- - - Cheque books	0	0
49070090	- - - Other	0	0
49081000	- Transfers (decalcomanias), verifiable	5	0
49089000	- Other	5	5
49090010	- - - Postcards	5	0
49090020	- - - Greeting and similar cards	5	5
49100000	Calendars of any kind, printed, including calender blocks	5	5
49111010	- - - Trade advertising material	5	15
49111090	- - - Commercial catalogues and the like	5	15
49119110	- - - Photographs, whether or not coloured, of tourist scenes or landscaping	5	15
49119190	- - - Other	5	15
49119910	- - - Printed mounts for calendars, whether or not illustrated	5	20
49119920	- - - Instructional boards for anatomy, botany and zoology	5	20
49119930	- - - Tickets for parties, festivals, modes of transport and the like	5	20
49119990	- - - Other	5	20
50010000	Silk-worm cocoons suitable for reeling	5	20
50020000	Raw silk (not thrown)	5	0
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	5	0
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	5	0
50050000	Yarn spun from silk waste, not put up for retail sale	5	0
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	5	0
50071000	- Fabrics of noil silk	5	5
50072000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5	5
50079000	- Other fabrics	5	10

51011100	- - Shorn wool	5	0
51011900	- - Other	5	0
51012100	- - Shorn wool	5	0
51012900	- - Other	5	0
51013000	- Carbonised	5	0
51021100	- - Of Kashmir (cashmere) goats	5	0
51021900	- - Other	5	0
51022000	- Coarse animal hair	5	0
51031000	- Noils of wool or of fine animal hair	5	0
51032000	- Other waste of wool or of fine animal hair	5	0
51033000	- Waste of coarse animal hair	5	0
51040000	Garnetted stock of wool or of fine or coarse animal hair	5	0
51051000	- Carded wool	5	0
51052100	- - Combed wool in fragments	5	0
51052900	- - Other	5	0
51053100	- - Of Kashmir (cashmere) goats	5	0
51053900	- - Other	5	0
51054000	- Coarse animal hair, carded or combed	5	0
51061000	- Containing 85 % or more by weight of wool	5	0
51062000	- Containing less than 85 % by weight of wool	5	0
51071000	- Containing 85 % or more by weight of wool	5	5
51072000	- Containing less than 85 % by weight of wool	5	0
51081000	- Carded	5	0
51082000	- Combed	5	5
51091000	- Containing 85 % or more by weight of wool or of fine animal hair	5	0
51099000	- Other	5	10
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	5	0
51111110	- - - For making abayas (men's cloaks)	5	0

51111190	- - - Other	5	5
51111910	- - - For making abayas (men's cloaks)	5	0
51111990	- - - Other	5	0
51112010	- - - For making abayas (men's cloaks)	5	0
51112090	- - - Other	5	0
51113010	- - - For making abayas (men's cloaks)	5	0
51113090	- - - Other	5	0
51119010	- - - For making abayas (men's cloaks)	5	0
51119090	- - - Other	5	5
51121110	- - - For making abayas (men's cloaks)	5	15
51121190	- - - Other	5	5
51121910	- - - For making abayas (men's cloaks)	5	5
51121990	- - - Other	5	0
51122010	- - - For making abayas (men's cloaks)	5	0
51122090	- - - Other	5	0
51123010	- - - For making abayas (men's cloaks)	5	0
51123090	- - - Other	5	0
51129010	- - - For making abayas (men's cloaks)	5	0
51129090	- - - Other	5	0
51130011	- - - - For making abayas (men's cloaks)	5	0
51130019	- - - - Other	5	0
51130020	- - - Woven fabrics of horsehair	5	0
52010000	Cotton, not carded or combed	5	TR
52021000	- Yarn waste (including thread waste)	5	15
52029100	- - Garnetted stock	5	10
52029900	- - Other	5	5
52030000	Cotton, carded or combed	5	TR
52041100	- - Containing 85 % or more by weight of cotton	5	20
52041900	- - Other	5	20

52042000	- Put up for retail sale	5	20
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0
52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0
52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0
52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	5
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0
52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0
52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	0
52052700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	0
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	0
52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0
52053200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0

52053300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0
52053400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0
52053500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0
52054100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	10
52054200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	10
52054300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0
52054400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0
52054600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	10
52054700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	10
52054800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	10
52061100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0
52061200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0
52061300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0

52061400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0
52061500	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	0
52062100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0
52062200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0
52062300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0
52062400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0
52062500	-- Measuring less than 125 decitex (exceeding 80 metric number)	5	0
52063100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0
52063200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0
52063300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0
52063400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0
52063500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0
52064100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0
52064200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	5
52064300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0

52064400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0
52064500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0
52071000	- Containing 85 % or more by weight of cotton	5	10
52079000	- Other	5	10
52081100	-- Plain weave, weighing not more than 100 g/m ²	5	5
52081200	-- Plain weave, weighing more than 100 g/m ²	5	TR
52081300	-- 3-thread or 4-thread twill, including cross twill	5	0
52081900	-- Other fabrics	5	10
52082100	-- Plain weave, weighing not more than 100 g/m ²	5	5
52082200	-- Plain weave, weighing more than 100 g/m ²	5	0
52082300	-- 3-thread or 4-thread twill, including cross twill	5	5
52082900	-- Other fabrics	5	5
52083100	-- Plain weave, weighing not more than 100 g/m ²	5	10
52083200	-- Plain weave, weighing more than 100 g/m ²	5	10
52083300	-- 3-thread or 4-thread twill, including cross twill	5	10
52083900	-- Other fabrics	5	5
52084100	-- Plain weave, weighing not more than 100 g/m ²	5	5
52084200	-- Plain weave, weighing more than 100 g/m ²	5	15
52084300	-- 3-thread or 4-thread twill, including cross twill	5	0
52084900	-- Other fabrics	5	0
52085100	-- Plain weave, weighing not more than 100 g/m ²	5	0
52085200	-- Plain weave, weighing more than 100 g/m ²	5	5
52085900	-- Other fabrics	5	5
52091100	-- Plain weave	5	TR
52091200	-- 3-thread or 4-thread twill, including cross twill	5	0
52091900	-- Other fabrics	5	5
52092100	-- Plain weave	5	5

52092200	-- 3-thread or 4-thread twill, including cross twill	5	0
52092900	-- Other fabrics	5	10
52093100	-- Plain weave	5	5
52093200	-- 3-thread or 4-thread twill, including cross twill	5	0
52093900	-- Other fabrics	5	5
52094100	-- Plain weave	5	0
52094200	-- Denim	5	5
52094300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5	10
52094900	-- Other fabrics	5	5
52095100	-- Plain weave	5	10
52095200	-- 3-thread or 4-thread twill, including cross twill	5	0
52095900	-- Other fabrics	5	10
52101100	-- Plain weave	5	10
52101900	-- Other fabrics	5	5
52102100	-- Plain weave	5	10
52102900	-- Other fabrics	5	5
52103100	-- Plain weave	5	15
52103200	-- 3-thread or 4-thread twill, including cross twill	5	15
52103900	-- Other fabrics	5	5
52104100	-- Plain weave	5	0
52104900	-- Other fabrics	5	5
52105100	-- Plain weave	5	15
52105900	-- Other fabrics	5	0
52111100	-- Plain weave	5	0
52111200	-- 3-thread or 4-thread twill, including cross twili	5	5
52111900	-- Other fabrics	5	0
52112000	- Bleached	5	0
52113100	-- Plain weave	5	0
52113200	-- 3-thread or 4-thread twill, including cross twill	5	5

52113900	-- Other fabrics	5	0
52114100	-- Plain weave	5	0
52114200	-- Denim	5	0
52114300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	5	0
52114900	-- Other fabrics	5	5
52115100	-- Plain weave	5	0
52115200	-- 3-thread or 4-thread twill, including cross twill	5	0
52115900	-- Other fabrics	5	0
52121100	-- Unbleached	5	TR
52121200	-- Bleached	5	0
52121300	-- Dyed	5	15
52121400	-- Of yarns of different colours	5	0
52121500	-- Printed	5	5
52122100	-- Unbleached	5	0
52122200	-- Bleached	5	0
52122300	-- Dyed	5	5
52122400	-- Of yarns of different colours	5	0
52122500	-- Printed	5	5
53011000	- Flax, raw or retted	5	0
53012100	-- Broken or scutched	5	0
53012900	-- Other	5	0
53013000	- Flax tow and waste	5	0
53021000	- True hemp, raw or retted	5	0
53029000	- Other	5	0
53031000	- Jute and other textile bast fibres, raw or retted	5	0
53039000	- Other	5	0

53050000	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)	5	0
53061000	- Single	5	0
53062000	- Multiple (folded) or cabled	5	5
53071000	- Single	5	0
53072000	- Multiple (folded) or cabled	5	0
53081000	- Coir yarn	5	10
53082000	- True hemp yarn	5	0
53089000	- Other	5	10
53091100	- - Unbleached or bleached	5	5
53091900	- - Other	5	5
53092100	- - Unbleached or bleached	5	0
53092900	- - Other	5	5
53101000	- Unbleached	5	15
53109000	- Other	5	20
53110000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5	20
54011010	- - - Put up for retail sale	5	10
54011090	- - - Other	5	10
54012010	- - - Put up for retail sale	5	10
54012090	- - - Other	5	10
54021100	- - Of aramids	5	5
54021900	- - Other	5	5
54022000	- High tenacity yarn of polyesters, whether or not textured:	5	20
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	5
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	0

54023300	-- Of polyesters	5	20
54023400	-- Of polypropylene	5	5
54023900	-- Other	5	5
54024400	-- Elastomeric	5	5
54024500	-- Other, of nylon or other polyamides	5	5
54024600	-- Other, of polyesters, partially oriented	5	10
54024700	-- Other, of polyesters	5	15
54024800	-- Other, of polypropylene	5	5
54024900	-- Other	5	20
54025100	-- Of nylon or other polyamides	5	0
54025200	-- Of polyesters	5	20
54025300	-- Of polypropylene	5	0
54025900	-- Other	5	0
54026100	-- Of nylon or other polyamides	5	0
54026200	-- Of polyesters	5	20
54026300	-- Of polypropylene	5	0
54026900	-- Other	5	5
54031000	- High tenacity yarn of viscose rayon	5	10
54033100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5	10
54033200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	5	0
54033300	-- Of cellulose acetate	5	0
54033900	-- Other	5	10
54034100	-- Of viscose rayon	5	10
54034200	-- Of cellulose acetate	5	0
54034900	-- Other	5	0
54041100	-- Elastomeric	5	15
54041200	-- Other, of polypropylene	5	15
54041900	-- Other	5	15

54049000	- Other	5	15
54050010	- - - Monofilament	5	15
54050090	- - - Other	5	15
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale	5	10
54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5	20
54072000	- Woven fabrics obtained from strip or the like	5	20
54073000	- Fabrics specified in Note 9 to Section XI	5	15
54074100	- - Unbleached or Bleached	5	20
54074200	- - Dyed	5	20
54074300	- - Of yarns of different colours	5	20
54074400	- - Printed	5	20
54075100	- - Unbleached or bleached	5	20
54075200	- - Dyed	5	E
54075300	- - Of yarns of different colours	5	20
54075400	- - Printed	5	20
54076100	- - Containing 85 % or more by weight of non-textured polyester filaments	5	E
54076900	- - Other	5	20
54077100	- - Unbleached or bleached	5	20
54077200	- - Dyed	5	20
54077300	- - Of yarns of different colours	5	20
54077400	- - Printed	5	20
54078100	- - Unbleached or bleached	5	15
54078200	- - Dyed	5	20
54078300	- - Of yarns of different colours	5	20
54078400	- - Printed	5	15
54079100	- - Unbleached or bleached	5	15
54079200	- - Dyed	5	20

54079300	- - Of yarns of different colours	5	20
54079400	- - Printed	5	20
54081000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5	15
54082100	- - Unbleached or bleached	5	10
54082200	- - Dyed	5	5
54082300	- - Of yarns of different colours	5	5
54082400	- - Printed	5	20
54083100	- - Unbleached or bleached	5	5
54083200	- - Dyed	5	5
54083300	- - Of yarns of different colours	5	5
54083400	- - Printed	5	10
55011100	- - Of aramids	5	10
55011900	- - Other	5	10
55012000	- Of polyesters	5	10
55013000	- Acrylic or modacrylic	5	0
55014000	- Of polypropylene	5	0
55019000	- Other	5	5
55021000	- Of cellulose acetate	5	15
55029000	- Other	5	20
55031100	- - Of aramids	5	0
55031900	- - Others	5	5
55032000	- Of polyesters	5	TR
55033000	- Acrylic or modacrylic	5	20
55034000	- Of polypropylene	5	TR
55039000	- Other	5	TR
55041000	- Of viscose rayon	5	0
55049000	- Other	5	0
55051000	- Of synthetic fibres	5	0
55052000	- Of artificial fibres	5	0

55061000	- Of nylon or other polyamides	5	0
55062000	- Of polyesters	5	20
55063000	- Acrylic or modacrylic	5	0
55064000	- Of polypropylene	5	0
55069000	- Other	5	5
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	5	20
55081010	- - - Put up for retail sale	5	0
55081090	- - - Other	5	5
55082010	- - - Put up for retail sale	5	0
55082090	- - - Other	5	5
55091100	- - Single yarn	5	0
55091200	- - Multiple (folded) or cabled yarn	5	0
55092100	- - Single yarn	5	10
55092200	- - Multiple (folded) or cabled yarn	5	10
55093100	- - Single yarn	5	0
55093200	- - Multiple (folded) or cabled yarn	5	5
55094100	- - Single yarn	5	0
55094200	- - Multiple (folded) or cabled yarn	5	0
55095100	- - Mixed mainly or solely with artificial staple fibres	5	0
55095200	- - Mixed mainly or solely with wool or fine animal hair	5	0
55095300	- - Mixed mainly or solely with cotton	5	0
55095900	- - Other	5	5
55096100	- - Mixed mainly or solely with wool or fine animal hair	5	0
55096200	- - Mixed mainly or solely with cotton	5	0
55096900	- - Other	5	0
55099100	- - Mixed mainly or solely with wool or fine animal hair	5	0
55099200	- - Mixed mainly or solely with cotton	5	10
55099900	- - Other	5	0

55101100	- - Single yarn	5	0
55101200	- - Multiple (folded) or cabled yarn	5	0
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	0
55103000	- Other yarn, mixed mainly or solely with cotton	5	0
55109000	- Other yarn	5	5
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5	0
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5	0
55113000	- Of artificial staple fibres	5	0
55121100	- - Unbleached or bleached	5	TR
55121900	- - Other	5	20
55122100	- - Unbleached or bleached	5	20
55122900	- - Other	5	20
55129100	- - Unbleached or bleached	5	20
55129900	- - Other	5	20
55131100	- - Of polyester staple fibres, plain weave	5	20
55131200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	20
55131300	- - Other woven fabrics of polyester staple fibres	5	20
55131900	- - Other woven fabrics	5	15
55132100	- - Of polyester staple fibres, plain weave	5	20
55132300	- - Other woven fabrics of polyester staple fibres	5	20
55132900	- - Other woven fabrics	5	20
55133100	- - Of polyester staple fibres, plain weave	5	15
55133900	- - Other woven fabrics	5	20
55134100	- - Of polyester staple fibres, plain weave	5	20
55134900	- - Other woven fabrics	5	15
55141100	- - Of polyester staple fibres, plain weave	5	5

55141200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
55141900	-- Other woven fabrics	5	10
55142100	-- Of polyester staple fibres, plain weave	5	10
55142200	-- 3-thread or 4-thread twill. including cross twill, of polyester staple fibres	5	0
55142300	-- Other woven fabrics of polyester staple fibres	5	5
55142900	-- Other woven fabrics	5	10
55143000	- Of yarns of different colours	5	5
55144100	-- Of polyester staple fibres, plain weave	5	5
55144200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5	5
55144300	-- Other woven fabrics of polyester staple fibres	5	15
55144900	-- Other woven fabrics	5	0
55151100	-- Mixed mainly or solely with viscose rayon staple fibres	5	20
55151200	-- Mixed mainly or solely with man-made filaments	5	20
55151300	-- Mixed mainly or solely with wool or fine animal hair	5	15
55151900	-- Other	5	20
55152100	-- Mixed mainly or solely with man-made filaments	5	15
55152200	-- Mixed mainly or solely with wool or fine animal hair	5	15
55152900	-- Other	5	15
55159100	-- Mixed mainly or solely with man-made filaments	5	20
55159900	-- Other	5	20
55161100	-- Unbleached or bleached	5	5
55161200	-- Dyed	5	15
55161300	-- Of yarns of different colours	5	5
55161400	-- Printed	5	5
55162100	-- Unbleached or bleached	5	0
55162200	-- Dyed	5	5
55162300	-- Of yarns of different colours	5	5

55162400	-- Printed	5	10
55163100	-- Unbleached or bleached	5	0
55163200	-- Dyed	5	0
55163300	-- Of yarns of different colours	5	0
55163400	-- Printed	5	10
55164100	-- Unbleached or bleached	5	0
55164200	-- Dyed	5	0
55164300	-- Of yarns of different colours	5	10
55164400	-- Printed	5	0
55169100	-- Unbleached or bleached	5	5
55169200	-- Dyed	5	0
55169300	-- Of yarns of different colours	5	10
55169400	-- Printed	5	10
56012110	--- Cotton buds	5	15
56012190	--- Other	5	15
56012200	-- Of man-made fibres	5	15
56012900	-- Other	5	15
56013000	- Textile flock and dust and mill neps	5	15
56021000	- Needleloom felt and stitch-bonded fibre fabrics	5	10
56022100	-- Of wool or fine animal hair	5	10
56022900	-- Of other textile materials	5	20
56029000	- Other	5	10
56031100	-- Weighing not more than 25 g/m ²	5	TR
56031200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5	20
56031300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5	5
56031400	-- Weighing more than 150 g/m ²	5	TR
56039100	-- Weighing not more than 25 g/m ²	5	TR
56039200	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5	15
56039300	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5	TR

56039400	- - Weighing more than 150 g/m ²	5	TR
56041000	- Rubber thread and cord, textile covered	5	20
56049000	- Other	5	15
56050000	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	5	5
56060010	- - - Gimped yarn, and strip and the like	5	5
56060020	- - - Chenille yarn	5	5
56060030	- - - Loop wale-yarn	5	0
56072110	- - - Not plaited	5	10
56072120	- - - Plaited	5	20
56072910	- - - Not plaited	5	5
56072920	- - - Plaited	5	5
56074110	- - - Not plaited	5	10
56074120	- - - Plaited	5	5
56074910	- - - Not plaited	5	10
56074920	- - - Plaited	5	5
56075010	- - - Not plaited	5	10
56075020	- - - Plaited	5	5
56079010	- - - Not plaited	5	10
56079021	- - - - Of jute or of other textile bast fibres of heading 53.03	5	5
56079029	- - - - Other	5	5
56081100	- - Made up fishing nets	5	5
56081900	- - Other	5	10
56089000	- Other	5	5
56090010	- - - Shoe laces	5	20
56090020	- - - Clotheslines	5	20
56090030	- - - Slings	5	20
56090090	- - - Other	5	20

57011000	- Of wool or fine animal hair	5	20
57019000	- Of other textile materials	5	20
57021000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	5	TR
57022000	- Floor coverings of coconut fibres (coir)	5	0
57023110	- - - Machine-made carpets	5	20
57023120	- - - Rugs and the like	5	TR
57023190	- - - Other	5	20
57023210	- - - Carpets, rugs and moquette	5	E
57023220	- - - Carpets and rugs of chenille yarns	5	15
57023290	- - - Other	5	15
57023900	- - Of other textile materials	5	20
57024110	- - - Machine-made carpets	5	TR
57024120	- - - Rugs and the like	5	TR
57024190	- - - Other	5	20
57024210	- - - Carpets, rugs and moquette	5	TR
57024221	- - - - Bed and table covers	5	20
57024229	- - - - Other	5	20
57024230	- - - Prayer rugs	5	20
57024290	- - - Other	5	20
57024911	- - - - Prayer rugs	5	20
57024919	- - - - Other	5	20
57024990	- - - Other	5	TR
57025000	- Other, not of pile construction, not made up	5	15
57029110	- - - Machine-made carpets	5	20
57029120	- - - Rugs and the like	5	10
57029190	- - - Other	5	10
57029210	- - - Moquette carpets and rugs	5	20
57029220	- - - Prayer rugs	5	15

57029290	- - - Other	5	20
57029911	- - - - Prayer rugs	5	15
57029919	- - - - Other	5	0
57029990	- - - Other	5	0
57031000	- Of wool or fine animal hair	5	E
57032100	- - Turf	5	E
57032900	- - Other	5	E
57033100	- - Turf	5	E
57033910	- - - Carpets, rugs and moquette	5	E
57033920	- - - Carpets and rugs of chenille yarn	5	E
57033930	- - - Prayer rugs	5	E
57033990	- - - Other	5	E
57039011	- - - Prayer rugs	5	E
57039019	- - - - Other	5	E
57039090	- - - Other	5	E
57041000	- Tiles, having a maximum surface area of 0.3 m ²	5	E
57042000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	5	20
57049000	- Other	5	E
57050011	- - - - Carpts and rugs of chenille yarn	5	20
57050012	- - - - Prayer rugs	5	15
57050019	- - - - Other	5	5
57050020	- - - Non-woven carpets, consisting of a layer of carded textile fibres crimped and held in position by rubber, plastics, etc	5	20
57050030	- - - Knitted or crocheted carpets having the appearance of moquette or furskins	5	0
57050090	- - - Other	5	20
58011010	- - - For making abayas (Men's cloaks)	5	10
58011090	- - - Other	5	10
58012100	- - Uncut weft pile fabrics	5	10

58012200	- - Cut corduroy	5	5
58012300	- - Other weft pile fabrics	5	0
58012600	- - Chenille fabrics	5	20
58012700	- - Warp pile fabrics	5	5
58013100	- - Uncut weft pile fabrics	5	10
58013200	- - Cut corduroy	5	10
58013300	- - Other weft pile fabrics	5	10
58013600	- - Chenille fabrics	5	5
58013700	- - Warp pile fabrics	5	5
58019011	- - - - For making abayas (Men's cloaks)	5	0
58019019	- - - - Other	5	5
58019090	- - - Other	5	5
58021000	- Terry towelling and similar woven terry fabrics, of cotton	5	20
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	5	20
58023000	- Tufted textile fabrics	5	15
58030000	Gauze, other than narrow fabrics of heading 58.06	5	0
58041000	- Tulles and other net fabrics	5	20
58042100	- - Of man-made fibres	5	5
58042900	- - Of other textile materials	5	5
58043000	- Hand-made lace	5	0
58050000	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	5	0
58061000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5	TR
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5	10
58063100	- - Of cotton	5	TR
58063200	- - Of man-made fibres	5	10

58063900	- - Of other textile materials	5	10
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5	0
58071000	- Woven	5	5
58079000	- Other	5	5
58081000	- Braids in the piece	5	0
58089000	- Other	5	5
58090000	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5	20
58101000	- Embroidery without visible ground	5	15
58109100	- - Of cotton	5	15
58109200	- - Of man-made fibres	5	15
58109900	- - Of other textile materials	5	20
58110000	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	15
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	5
59019010	- - - Tracing cloth	5	15
59019020	- - - Prepared painting canvas	5	10
59019030	- - - Stiffened textile fabrics of a kind used for hat foundations	5	10
59021000	- Of nylon or other polyamides	5	15
59022000	- Of polyesters	5	20
59029000	- Other	5	10
59031000	- With Poly (vinyl chloride)	5	TR
59032000	- With polyurethane	5	5
59039000	- Other	5	20
59041000	- Linoleum	5	5
59049000	- Other	5	0

59050010	- - - Of chenille	5	10
59050020	- - - Of cotton	5	10
59050060	- - - Of man-made textile materials	5	10
59050090	- - - Of other textile materials	5	15
59061000	- Adhesive tape of a width not exceeding 20 cm	5	TR
59069100	- - Knitted or crocheted	5	0
59069900	- - Other	5	10
59070011	- - - - Textiles fabrics coated with tar, bitumen or similar materials of a kind used for goods covering and covering fabrics	5	E
59070012	- - - - Textiles fabrics coated with waxy materials	5	15
59070013	- - - - Thin textiles fabrics coated or saturated with a preparation based on natural resins and camphor	5	10
59070014	- - - -Textile fabrics, coated or impregnated with oil or preparations with a basis of drying oil, for example, packing cloths, strong coarse fabrics of hemp, jute, flax, cotton and man-made woven fabrics to be water-proof coated with a heavy layer based on a mixture of drying oil and soot	5	10
59070015	- - - - Textile fabrics coated with silicates to render them non-inflammable (for example, for fire-proof screens)	5	10
59070019	- - - - Other	5	20
59070020	- - - Painted canvas being theatrical scenery, studio back-cloths or the like	5	10
59080000	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	5	5
59090010	- - - For fire-fighting	5	5
59090090	- - - Other	5	0
59100000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5	5

59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	20
59112000	- Bolting cloth, whether or not made up	5	10
59113100	-- - Weighing less than 650 g/m ²	5	5
59113200	-- - Weighing 650 g/m ² or more	5	5
59114000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5	10
59119000	- Other	5	10
60011000	- Long pile fabrics	5	10
60012100	-- - Of cotton	5	10
60012200	-- - Of man-made fibres	5	5
60012900	-- - Of other textile materials	5	5
60019100	-- - Of cotton	5	10
60019200	-- - Of man-made fibres	5	15
60019900	-- - Of other textile materials	5	5
60024000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5	0
60029000	- Other	5	0
60031000	- Of wool or fine animal hair	5	0
60032000	- Of cotton	5	10
60033000	- Of synthetic fibres	5	10
60034000	- Of artificial fibres	5	10
60039000	- Other	5	5
60041000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5	20
60049000	- Other	5	5
60052100	-- - Unbleached or bleached	5	15

60052200	- - Dyed	5	15
60052300	- - Of yarns of different colours	5	15
60052400	- - Printed	5	10
60053500	- - Fabrics specified in Subheading Note 1 to this Chapter	5	10
60053600	- - Other, unbleached or bleached	5	5
60053700	- - Other, dyed	5	10
60053800	- - Other, of yarns of different colours	5	15
60053900	- - Other, printed	5	10
60054100	- - Unbleached or bleached	5	15
60054200	- - Dyed	5	15
60054300	- - Of other textile materials	5	15
60054400	- - Printed	5	15
60059000	- Other	5	10
60061000	- Of wool or fine animal hair	5	0
60062100	- - Unbleached or bleached	5	0
60062200	- - Dyed	5	5
60062300	- - Of yarns of different colours	5	0
60062400	- - Printed	5	0
60063100	- - Unbleached or bleached	5	5
60063200	- - Dyed	5	20
60063300	- - Of yarns of different colours	5	10
60063400	- - Printed	5	0
60064100	- - Unbleached or bleached	5	0
60064200	- - Dyed	5	0
60064300	- - Of yarns of different colours	5	0
60064400	- - Printed	5	5
60069000	- Other	5	5
61012000	- Of cotton	5	20
61013000	- Of man-made fibres	5	20

61019000	- Of other textile materials	5	15
61021000	- Of wool or fine animal hair	5	5
61022000	- Of cotton	5	5
61023000	- Of man-made fibres	5	5
61029000	- Of other textile materials	5	5
61031000	- Suits	5	15
61032200	-- Of cotton	5	TR
61032300	-- Of synthetic fibres	5	0
61032900	-- Of other textile materials	5	5
61033100	-- Of wool or fine animal hair	5	0
61033200	-- Of cotton	5	5
61033300	-- Of synthetic fibres	5	5
61033900	-- Of other textile materials	5	5
61034100	-- Of wool or fine animal hair	5	5
61034200	-- Of cotton	5	5
61034300	-- Of synthetic fibres	5	5
61034900	-- Of other textile materials	5	5
61041300	-- Of synthetic fibres	5	0
61041900	-- Of other textile materials	5	5
61042200	-- Of cotton	5	5
61042300	-- Of synthetic fibres	5	0
61042900	-- Of other textile materials	5	5
61043100	-- Of wool or fine animal hair	5	0
61043200	-- Of cotton	5	5
61043300	-- Of synthetic fibres	5	5
61043900	-- Of other textile materials	5	15
61044100	-- Of wool or fine animal hair	5	0
61044200	-- Of cotton	5	5
61044300	-- Of synthetic fibres	5	5

61044400	- - Of artificial fibres	5	5
61044900	- - Of other textile materials	5	5
61045100	- - Of wool or fine animal hair	5	5
61045200	- - Of cotton	5	5
61045300	- - Of synthetic fibres	5	5
61045900	- - Of other textile materials	5	10
61046100	- - Of wool or fine animal hair	5	10
61046200	- - Of cotton	5	5
61046300	- - Of synthetic fibres	5	5
61046900	- - Of other textile materials	5	5
61051000	- Of cotton	5	5
61052000	- Of man-made fibres	5	5
61059000	- Of other textile materials	5	5
61061000	- Of cotton	5	5
61062000	- Of man-made fibres	5	5
61069000	- Of other textile materials	5	5
61071100	- - Of cotton	5	5
61071200	- - Of man-made fibres	5	5
61071900	- - Of other textile materials	5	0
61072100	- - Of cotton	5	0
61072200	- - Of man-made fibres	5	5
61072900	- - Of other textile materials	5	0
61079100	- - Of cotton	5	10
61079900	- - Of other textile materials	5	0
61081100	- - Of man-made fibres	5	5
61081900	- - Of other textile materials	5	10
61082100	- - Of cotton	5	10
61082200	- - Of man-made fibres	5	0
61082900	- - Of other textile materials	5	0

61083100	- - Of cotton	5	5
61083200	- - Of man-made fibres	5	10
61083900	- - Of other textile materials	5	10
61089100	- - Of cotton	5	5
61089200	- - Of man-made fibres	5	10
61089900	- - Of other textile materials	5	10
61091000	- Of cotton	5	5
61099000	- Of other textile materials	5	5
61101100	- - Of wool	5	5
61101200	- - Of Kashmir (cashmere) goats	5	5
61101900	- - Other	5	0
61102000	- Of cotton	5	5
61103000	- Of man-made fibres	5	5
61109000	- Of other textile materials	5	5
61112000	- Of cotton	5	20
61113000	- Of synthetic fibres	5	20
61119000	- Of other textile materials	5	15
61121100	- - Of cotton	5	10
61121200	- - Of synthetic fibres	5	5
61121900	- - Of other textile materials	5	TR
61122000	- Ski suits	5	0
61123100	- - Of synthetic fibres	5	5
61123900	- - Of other textile materials	5	10
61124100	- - Of synthetic fibres	5	0
61124900	- - Of other textile materials	5	0
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	5	TR
61142000	- Of cotton	5	15
61143000	- Of man-made fibres	5	15

61149000	- Of other textile materials	5	15
61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	5	15
61152100	- - Of synthetic fibre, measuring per single yarn less than 67 decitex	5	10
61152200	- - Of synthetic fibre, measuring per single yarn 67 decitex or more	5	10
61152900	- - Of other textile materials	5	5
61153000	- Other women's full-length or knee- length hosiery, measuring per single yarn less than 67 decitex	5	5
61159400	- - Of wool or fine animal hair	5	10
61159500	- - Of cotton	5	20
61159600	- - Of synthetic fibres	5	5
61159900	- - Of other textile materials	5	5
61161000	- Impregnated, coated, covered or laminated with plastics or rubber	5	5
61169100	- - Of wool or fine animal hair	5	5
61169200	- - Of cotton	5	5
61169300	- - Of synthetic fibres	5	5
61169900	- - Of other textile materials	5	10
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	5	5
61178000	- Other accessories	5	5
61179000	- Parts	5	5
62012010	- - - Cloaks	5	0
62012090	- - - Other	5	0
62013000	- Of cotton	5	5
62014000	- Of man-made fibres	5	5
62019000	- Of other textile materials	5	5
62022000	- Of wool or fine animal hair	5	5
62023000	- Of cotton	5	0
62024010	- - - Women's cloaks	5	5
62024090	- - - Other	5	5

62029011	- - - - Women's cloaks	5	5
62029019	- - - - Other	5	5
62029090	- - - Other	5	5
62031100	- - Of wool or fine animal hair	5	15
62031200	- - Of synthetic fibres	5	5
62031900	- - Of other textile materials	5	10
62032200	- - Of cotton	5	5
62032300	- - Of synthetic fibres	5	10
62032900	- - Of other textile materials	5	5
62033100	- - Of wool or fine animal hair	5	5
62033200	- - Of cotton	5	5
62033300	- - Of synthetic fibres	5	0
62033900	- - Of other textile materials	5	5
62034100	- - Of wool or fine animal hair	5	5
62034200	- - Of cotton	5	5
62034300	- - Of synthetic fibres	5	5
62034900	- - Of other textile materials	5	5
62041100	- - Of wool or fine animal hair	5	5
62041200	- - Of cotton	5	5
62041300	- - Of synthetic fibres	5	5
62041900	- - Of other textile materials	5	10
62042100	- - Of wool or fine animal hair	5	5
62042200	- - Of cotton	5	5
62042300	- - Of synthetic fibres	5	5
62042900	- - Of other textile materials	5	5
62043100	- - Of wool or fine animal hair	5	5
62043200	- - Of cotton	5	5
62043300	- - Of synthetic fibres	5	5
62043900	- - Of other textile materials	5	5

62044100	- - Of wool or fine animal hair	5	5
62044200	- - Of cotton	5	5
62044300	- - Of synthetic fibres	5	5
62044400	- - Of artificial fibres	5	5
62044900	- - Of other textile materials	5	5
62045100	- - Of wool or fine animal hair	5	5
62045200	- - Of cotton	5	5
62045300	- - Of synthetic fibres	5	5
62045900	- - Of other textile materials	5	5
62046100	- - Of wool or fine animal hair	5	5
62046200	- - Of cotton	5	5
62046300	- - Of synthetic fibres	5	15
62046900	- - Of other textile materials	5	5
62052000	- Of cotton	5	5
62053000	- Of man-made fibres	5	5
62059000	- Of other textile materials	5	5
62061000	- Of silk or silk waste	5	5
62062000	- Of wool or fine animal hair	5	10
62063000	- Of cotton	5	5
62064000	- Of man-made fibres	5	15
62069000	- Of other textile materials	5	5
62071100	- - Of cotton	5	20
62071900	- - Of other textile materials	5	20
62072100	- - Of cotton	5	20
62072200	- - Of man-made fibres	5	15
62072900	- - Of other textile materials	5	15
62079100	- - Of cotton	5	15
62079900	- - Of other textile materials	5	15
62081100	- - Of man-made fibres	5	20

62081900	- - Of other textile materials	5	15
62082100	- - Of cotton	5	15
62082200	- - Of man-made fibres	5	15
62082900	- - Of other textile materials	5	20
62089100	- - Of cotton	5	15
62089200	- - Of man-made fibres	5	15
62089900	- - Of other textile materials	5	15
62092000	- Of cotton	5	20
62093000	- Of synthetic fibres	5	15
62099000	- Of other textile materials	5	15
62101010	- - - Disposable garments and suits of polypropylene whether or not sterilized for operation theatres	5	20
62101090	- - - Other	5	15
62102000	- Other garments, of the type described in heading 62.01	5	15
62103000	- Other garments, of the type described in heading 62.02	5	10
62104000	- Other men's or boys' garments	5	10
62105000	- Other women's or girls' garments	5	5
62111100	- - Men's or boys'	5	5
62111200	- - Women's or girls'	5	5
62112000	- Ski suits	5	10
62113210	- - - Thobe (Dishdasha)	5	0
62113220	- - - Training suits	5	5
62113290	- - - Other	5	5
62113310	- - - Thobe (Dishdasha)	5	5
62113320	- - - Training suits	5	5
62113390	- - - Other	5	5
62113910	- - - Thobe (Dishdasha)	5	0
62113920	- - - Training suits	5	5
62113990	- - - Other	5	5

62114200	- - Of cotton	5	5
62114300	- - Of man-made fibres	5	5
62114900	- - Of other textile materials	5	5
62121000	- Brassieres	5	5
62122000	- Girdles and panty-girdles	5	5
62123000	- Corselettes	5	0
62129000	- Other	5	5
62132000	- Of cotton	5	10
62139000	- Of other textile materials	5	10
62141000	- Of silk or silk waste	5	5
62142010	- - - Shawls	5	5
62142020	- - - Mufflers	5	0
62142090	- - - Other	5	5
62143010	- - - Shawls	5	5
62143020	- - - Mufflers	5	0
62143030	- - - Scarves	5	5
62143040	- - - Veils	5	0
62143090	- - - Other	5	5
62144010	- - - Shawls	5	10
62144020	- - - Mufflers	5	10
62144030	- - - Scarves	5	10
62144040	- - - Veils	5	10
62144090	- - - Other	5	10
62149011	- - - - Shawls	5	10
62149012	- - - - Mufflers	5	10
62149013	- - - - Scarves	5	10
62149014	- - - - Veils	5	10
62149019	- - - - Other	5	10
62149090	- - - Of other textile materials	5	10

62151000	- Of silk or silk waste	5	5
62152000	- Of man-made fibres	5	5
62159000	- Of other textile materials	5	5
62160000	Gloves, mittens and mitts	5	5
62171010	- - - Stockings, socks and sockettes	5	15
62171020	- - - Footwear without an outer sole, excluding infants' footwear	5	15
62171031	- - - - With incorporate buckles or other fitting of precious metal, or are decorated with pearls, precious or semi-precious stones	5	15
62171039	- - - - Other	5	15
62171040	- - - Straps or badges (for ornamenting) or insignia placed on arms like Red Crescent & Civil Defence badges	5	15
62171050	- - - Labels, badges, emblems and initials (other than those of headings 58.07, or 58.10)	5	15
62171060	- - - Plaited strips (braids) for ornamenting foreparts of military uniform and the like, including those designed to be placed on shoulder or armpit	5	15
62171070	- - - Pockets, sleeves, collars, collarettes, wimples, fallals of all kinds like cuffs, yokes, lapels and similar articles	5	15
62171090	- - - Other	5	15
62179010	- - - Armpit shields	5	20
62179020	- - - Shoulder pads and the like for tailors	5	20
62179090	- - - Other	5	20
63011000	- Electric blankets	5	20
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	5	TR
63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	5	20
63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	5	TR
63019000	- Other blankets and travelling rugs	5	20
63021000	- Bed linen, knitted or crocheted	5	E
63022100	- - Of cotton	5	10

63022200	- - Of man-made fibres	5	E
63022900	- - Of other textile materials	5	10
63023100	- - Of cotton	5	10
63023200	- - Of man-made fibres	5	E
63023900	- - Of other textile materials	5	10
63024000	- Table linen, knitted or crocheted	5	5
63025100	- - Of cotton	5	15
63025300	- - Of man-made fibres	5	0
63025900	- - Of other textile materials	5	10
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	5	10
63029110	- - - Pilgrimage (Ihram) towels	5	5
63029120	- - - Ordinary towels, and bath towels	5	10
63029130	- - - End - joined towels to be hanged on a reel	5	0
63029140	- - - Kitchen towels for drying and wiping the pots	5	10
63029190	- - - Other	5	5
63029300	- - Of man-made fibres	5	5
63029900	- - Of other textile materials	5	15
63031200	- - Of synthetic fibres	5	0
63031900	- - Of other textile materials	5	5
63039110	- - - Curtains and drapes	5	10
63039120	- - - Blinds for means of transportation	5	5
63039190	- - - Other	5	5
63039210	- - - Curtains and drapes	5	10
63039220	- - - Blinds for means of transportation	5	10
63039290	- - - Other	5	5
63039900	- - Of other textile materials	5	15
63041100	- - Knitted or crocheted	5	10
63041900	- - Other	5	10

63042000	- Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter	5	0
63049110	- - - Mosquito nets	5	0
63049120	- - - Cover for the seats of vehicles	5	0
63049190	- - - Other	5	5
63049210	- - - Mosquito nets	5	10
63049220	- - - Covers for the seats of vehicles	5	10
63049230	- - - Curtain bands	5	10
63049240	- - - Pillow cases	5	10
63049290	- - - Other	5	10
63049310	- - - Mosquito nets	5	10
63049320	- - - Cover for the seats of vehicles	5	10
63049330	- - - Curtain bands	5	10
63049340	- - - Pillow cases	5	10
63049390	- - - Other	5	10
63049910	- - - Mosquito nets	5	10
63049920	- - - Covers for the seats of vehicles	5	10
63049930	- - - Curtain bands	5	10
63049940	- - - Pillow cases	5	10
63049990	- - - Other	5	10
63051010	- - - Of Jute	5	10
63051090	- - - Other	5	10
63052000	- Of cotton	5	10
63053200	- - Flexible intermediate bulk containers	5	0
63053300	- - Other, of polyethylene or polypropylene strip or the like	5	20
63053900	- - Other	5	10
63059000	- Of other textile materials	5	10
63061210	- - - Tarpaulins	5	15
63061220	- - - Awnings and sunblinds	5	20

63061910	- - - Tarpaulins	5	10
63061920	- - - Awnings and sunblinds	5	20
63062200	- - Of synthetic fibres	5	20
63062900	- - Of other textile materials	5	20
63063000	- Sails	5	10
63064000	- Pneumatic mattresses	5	0
63069000	- Other	5	0
63071000	- Floor-clothes, dish-clothes, dusters and similar cleaning clothes	5	5
63072000	- Life-jackets and life-belts	5	5
63079010	- - - Dress patterns	5	15
63079020	- - - Flags, banners, pennants, badges and the like	5	15
63079030	- - - Laundry or shoe bags, cases for women's stocking or handkerchiefs and similar cases of fine fabric for household uses	5	15
63079040	- - - Bags for protecting clothes	5	15
63079050	- - - Loose cover for motor-cars, machines, suitcases, tennis rackets . etc.	5	15
63079060	- - - Coffee filterbags and ice-making bags	5	10
63079070	- - - Ornamental necklaces for contests	5	10
63079080	- - - Pneumatic cushions other than those used for camping of heading 63.06	5	5
63079091	- - - - Covers for tea pots	5	10
63079092	- - - - Pin-cushions	5	0
63079094	- - - - Shoe laces and fasteners	5	15
63079095	- - - - Portable baby cradles	5	15
63079096	- - - - Poles and cases for travelling shades and umbrellas	5	10
63079097	- - - -Surgeons' masks and face masks for protection against dust and odours	5	20
63079099	- - - - Other	5	15

63080000	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	5	5
63090000	Worn clothing and other worn articles	5	E
63101000	- Sorted	5	20
63109000	- Other	5	20
64011000	- Footwear incorporating a protective metal toe-cap	5	5
64019200	- - Covering the ankle but not covering the knee	5	10
64019900	- - Other	5	5
64021200	- - Ski-boots, cross-country ski footwear and snowboard boots	5	0
64021900	- - Other	5	10
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	5	10
64029100	- - Covering the ankle	5	10
64029900	- - Other	5	10
64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	5	15
64031900	- - Other	5	10
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5	10
64034000	- Other footwear, incorporating a protective metal toe-cap	5	10
64035110	- - - For men and boys	5	20
64035120	- - - For women and girls	5	10
64035130	- - - For children	5	0
64035910	- - - For men and boys	5	10
64035920	- - - For women and girls	5	10
64035930	- - - For children	5	5
64039110	- - - For men and boys	5	10
64039120	- - - For women and girls	5	5
64039130	- - - For children	5	5

64039910	- - - For men and boys	5	10
64039920	- - - For women and girls	5	10
64039930	- - - For children	5	5
64041100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	5	10
64041900	- - Other	5	10
64042000	- Footwear with outer soles of leather or composition leather	5	20
64051000	- With uppers of leather or composition leather	5	20
64052000	- With uppers of textile materials	5	15
64059000	- Other	5	15
64061000	- Uppers and parts thereof, other than stiffeners	5	0
64062000	- Outer soles and heels, of rubber or plastics	5	5
64069000	- Other	5	5
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5	0
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	5	5
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	5	20
65050010	- - - Embroidered headgear (shimagh)	5	15
65050020	- - - Headgear(Ghutrah) printed in form of shimagh, not embroidered	5	15
65050030	- - - Ordinary ghutrahs (Foil)	5	15
65050040	- - - Skullcaps(Taqias)	5	15
65050050	- - - Headbands (uqul)	5	10
65050060	- - - Military caps and berets	5	15
65050070	- - - Disposable caps used in operation rooms, of polypropylene, whether or not sterilized	5	20
65050080	- - - Ghutrahs (headgear), whether or not embroidered	5	15

65050090	- - - Other	5	15
65061010	- - - For sporting activities	5	15
65061020	- - - Firemen's helmets	5	0
65061030	- - - Military helmets	5	15
65061040	- - - Motor cyclists helmets	5	10
65061050	- - - Construction workers helmets	5	15
65061090	- - - Other	5	15
65069110	- - - Bathing headgear	5	5
65069190	- - - Other	5	0
65069900	- - Of other materials	5	5
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	5	5
66011000	- Garden or similar umbrellas	5	20
66019100	- - Having a telescopic shaft	5	10
66019900	- - Other	5	20
66020010	- - - Walking-sticks	5	5
66020020	- - - Whips	5	0
66020090	- - - Other	5	0
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	5	5
66039000	- Other	5	10
67010010	- - - Ornamental hand fans of feather	5	0
67010090	- - - Other	5	5
67021000	- Of plastics	5	20
67029010	- - - Of metal foils	5	0
67029020	- - - Of textiles	5	0
67029090	- - - Of other materials	5	5
67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	5	0
67041100	- - Complete wigs	5	10

67041900	- - Other	5	5
67042000	- Of human hair	5	15
67049000	- Of other materials	5	5
68010010	- - - Of sandstone	5	20
68010020	- - - Of granite	5	TR
68010030	- - - Of porphyry	5	15
68010040	- - - Of marble	5	E
68010090	- - - Of other natural stones	5	E
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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	5	15
68022100	- - Marble, travertine and alabaster	5	E
68022300	- - Granite	5	20
68022900	- - Other stone	5	20
68029110	- - - Steps, cornices, balustrades, frames/sills for doors or windows, lintels, thresholds, boundary stones or milestones and the like	5	E
68029121	- - - - Bathtubs	5	TR
68029122	- - - - Wash basins	5	TR
68029123	- - - - Fountain basins	5	20
68029129	- - - - Other	5	TR
68029130	- - - Vases and artificial fruits and foliage	5	20
68029140	- - - Columns, pedestals, bases and capitals for columns	5	15
68029150	- - - Cups, boxes and ashtrays	5	20
68029160	- - - Paper weights and writing aid	5	20
68029170	- - - Stone slabs forming the tops of articles of furniture (for buffets, sinks, tables etc)	5	E
68029190	- - - Other	5	20
68029200	- - Other calcareous stone	5	15
68029300	- - Granite	5	15

68029900	- - Other stone	5	15
68030010	- - - Tiles and blocks for buildings or road paving	5	20
68030090	- - - Other	5	15
68041000	- Millstones and grindstones for milling, grinding or pulping	5	5
68042100	- - Of agglomerated synthetic or natural diamond	5	20
68042200	- - Of other agglomerated abrasives or of ceramics	5	20
68042300	- - Of natural stone	5	15
68043000	- Hand sharpening or polishing stones	5	TR
68051000	- On a base of woven textile fabric only	5	TR
68052000	- On a base of paper or paperboard only	5	E
68053000	- On a base of other materials	5	TR
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5	20
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5	15
68069000	- Other	5	E
68071000	- In rolls	5	20
68079010	- - - Tiles, blocks and tiling stones	5	20
68079020	- - - Ceiling and building boards	5	20
68079030	- - - Pipes and fittings thereof	5	20
68079040	- - - Cast or moulded tableware	5	20
68079090	- - - Other	5	20
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	5	TR
68091100	- - Faced or reinforced with paper or paperboard only	5	TR
68091900	- - Other	5	20
68099010	- - - Boards, sheets, panels, tiles and similar articles, ornamented	5	20
68099020	- - - Moulded articles for decoration and ornament (patterns, columns, bowls, vases and similar articles)	5	TR

68099030	- - - Moulds used in industry	5	20
68099090	- - - Other	5	20
68101100	- - Building blocks and bricks	5	20
68101910	- - - Roofing bricks	5	20
68101921	- - - - Paving blocks and slabs	5	20
68101922	- - - - Tiles covered with a layer of ground stone for flooring or roofing	5	E
68101923	- - - - Granulated marble tiles	5	E
68101929	- - - - Other	5	20
68101990	- - - Other	5	20
68109100	- - Prefabricated structural components for building or civil engineering	5	15
68109910	- - - Fixed bathroom articles	5	20
68109990	- - - Other	5	20
68114000	- Containing asbestos	PROH	PROH
68118100	- - Corrugated sheets	5	20
68118200	- - Other sheets, panels, tiles and similar articles	5	15
68118910	- - - Tanks	5	15
68118920	- - - Basins and fixed bathroom fittings	5	15
68118930	- - - Vases	5	15
68118990	- - - Other	5	15
68128000	- Of crocidolite	PROH	PROH
68129100	- - Clothing, clothing accessories, footwear and headgear	5	20
68129900	- - Other	5	20
68132000	- Containing asbestos	PROH	PROH
68138100	- - Brake linings and pads	5	20
68138900	- - Other	5	20
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	20
68149010	- - - Pipes, ducts and similar moulded articles	5	10

68149090	- - - Other	5	10
68151100	- - Carbon fibres	5	20
68151200	- - Fabrics of carbon fibres	5	20
68151310	- - - Filter tubes and discs of carbon fibres	5	20
68151320	- - - Axial ingots of carbon fibres	5	20
68151330	- - - Worked bricks and tiles of carbon fibres	5	20
68151340	- - - Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.) of carbon fibres	5	20
68151390	- - - Other	5	20
68151910	- - - Filter tubes and discs	5	20
68151920	- - - Axial ingots	5	20
68151930	- - - Worked bricks and tiles	5	20
68151940	- - - Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.)	5	20
68151990	- - - Other	5	20
68152010	- - - Plates	5	5
68152020	- - - Cylindrical shapes	5	5
68152030	- - - Plant pots	5	10
68152090	- - - Other	5	5
68159110	- - - Non-fire treated bricks of dolomite agglomerated with tar	5	5
68159120	- - - Bricks and other forms of magnesite or chrome-magnesite, not fire-treated	5	10
68159190	- - - Other	5	15
68159910	- - - Unfired pots of silica or alum (e.g., those used for melting glass)	5	5
68159920	- - - Touchstone for testing precious metals	5	5
68159930	- - - Paving blocks and slabs	5	15
68159940	- - - Filter tubes of finely crushed and agglomerated quartz or flint	5	5
68159950	- - - Other blocks, slabs or sheets of melted basalt	5	5
68159990	- - - Other	5	15

69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	5	E
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	5	20
69022000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	5	20
69029000	- Other	5	20
69031000	- Containing by weight more than 50 % of free carbon	5	20
69032000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5	TR
69039000	- Other	5	TR
69041000	- Building bricks	5	20
69049000	- Other	5	20
69051000	- Roofing tiles	5	20
69059010	- - - Cowls	5	20
69059020	- - - Architectural ornaments	5	20
69059090	- - - Other	5	20
69060000	Ceramic pipes, conduits, guttering and pipe fittings	5	TR
69072100	- - Of a water absorption coefficient by weight not exceeding 0.5 %	5	E
69072200	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	5	E
69072300	- - Of a water absorption coefficient by weight exceeding 10 %	5	E
69073000	- Mosaic cubes and the like, other than those of subheading 6907.40	5	E
69074000	- Finishing ceramics	5	E
69091100	- - Of porcelain or china	5	20
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5	20
69091900	- - Other	5	20
69099010	- - - Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	5	5

69099090	- - - Other	5	5
69101000	- Of porcelain or china	5	E
69109000	- Other	5	TR
69111000	- Tableware and kitchenware	5	E
69119000	- Other	5	20
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	5	20
69131010	- - - Censers	5	0
69131020	- - - Book-stands, paper weights and similar articles of desk accessories	5	0
69131030	- - - Vases	5	0
69131040	- - - Ashtrays	5	5
69131050	- - - Jewelry and candy boxes and the like	5	0
69131090	- - - Other	5	5
69139010	- - - Vases	5	5
69139090	- - - Other	5	5
69141010	- - - Accessories for door and window (e.g. handles, knobs, etc.)	5	20
69141020	- - - Sign-boards, letters, numbers and other signs	5	20
69141090	- - - Other	5	20
69149010	- - - Stoves and other heating appliances of ceramic (ordinary ceramic and ceramic paste)	5	20
69149020	- - - Undecorated pots (e.g. for gardening) made of ordinary ceramic	5	20
69149030	- - - Pots and jars for laboratories and stores (for pharmacies and confectionaries, etc.)	5	20
69149090	- - - Other	5	20
70010000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	5	E
70021000	- Balls	5	0
70022000	- Rods	5	0

70023100	- - Of fused quartz or other fused silica	5	15
70023200	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5	0
70023900	- - Other	5	5
70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5	0
70031900	- - Other	5	10
70032000	- Wired sheets	5	20
70033000	- Profiles	5	5
70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5	10
70049000	- Other glass	5	TR
70051000	- Non-wired glass, having an absorbent, reflecting or Non-reflecting layer	5	TR
70052100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5	15
70052900	- - Other	5	E
70053000	- wired glass	5	15
70060000	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	5	15
70071100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	10
70071900	- - Other	5	TR
70072100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5	TR
70072900	- - Other	5	TR
70080000	Multiple-walled insulating units of glass	5	E
70091000	- Rear-view mirrors for vehicles	5	E
70099100	- - Unframed	5	5
70099200	- - Framed	5	TR

70101000	- Ampoules	5	TR
70102000	- Stoppers, lids and other closures	5	20
70109000	- Other	5	E
70111000	- For electric lighting	5	15
70112000	- For cathode-ray tubes	5	20
70119000	- Other	5	15
70131010	- - - For table or kitchen	5	20
70131030	- - - For offices	5	20
70131041	- - - - Perfume bottles for toilet	5	20
70131049	- - - - Other	5	20
70131090	- - - Other	5	20
70132200	- - Of lead crystal	5	20
70132800	- - Other	5	20
70133300	- - Of lead crystal	5	20
70133700	- - Other	5	20
70134100	- - Of lead crystal	5	20
70134200	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5	20
70134900	- - Other	5	E
70139110	- - - For offices	5	20
70139131	- - - - Perfumery bottles for toilet	5	20
70139139	- - - - Other	5	20
70139190	- - - Other	5	20
70139910	- - - Aquariums	5	20
70139920	- - - Censers	5	20
70139990	- - - Other	5	20
70140010	- - - For transportation equipment	5	5
70140090	- - - Other	5	5
70151000	- Glasses for corrective spectacles	5	20

70159010	- - - Clock and watch glass	5	10
70159020	- - - Glasses for sunglasses and other protective spectacles	5	20
70159090	- - - Other	5	10
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5	5
70169000	- Other	5	15
70171010	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0
70171090	- - - Other	0	0
70172000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C	5	10
70179000	- Other	5	10
70181010	- - - Rosaries	5	20
70181090	- - - Other	5	20
70182000	- Glass microspheres not exceeding 1 mm in diameter	5	TR
70189000	- Other	5	15
70191100	- - Chopped strands, of a length of not more than 50 mm	5	E
70191200	- - Rovings	5	E
70191300	- - Other yarn, slivers	5	E
70191400	- - Mechanically bonded mats	5	E
70191500	- - Chemically bonded mats	5	E
70191900	- - Other	5	E
70196100	- - Closed woven fabrics of rovings	5	E
70196200	- - Other closed fabrics of rovings	5	E
70196300	- - Closed woven fabrics, plain weave, of yarns, not coated or laminated	5	E
70196400	- - Closed woven fabrics, plain weave, of yarns, coated or laminated	5	E
70196500	- - Open woven fabrics of a width not exceeding 30 cm	5	E

70196600	- - Open woven fabrics of a width exceeding 30 cm	5	E
70196900	- - Other	5	E
70197100	- - Veils (thin sheets)	5	E
70197200	- - Other closed fabrics	5	E
70197300	- - Other open fabrics	5	E
70198000	- Glass wool and articles of glass wool	5	E
70199010	- - - For transportation equipment	5	E
70199020	- - - Water tanks	5	E
70199030	- - - For furniture and indoor decoration	5	E
70199040	- - - For insulation purposes (heat, sound, electricity)	5	E
70199050	- - - Fiberglass cases for electric meters, without electrical fittings	5	E
70199060	- - - Pipes and tubes	5	E
70199070	- - - Gas cylinders for domestic ranges, of fiberglass	5	TR
70199090	- - - Other	5	E
70200010	- - - For transportation equipment	5	20
70200020	- - - Tanks and basins	5	20
70200030	- - - Letters, numbers, sign-plates and other decorations for shops	5	20
70200040	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0
70200090	- - - Other	5	20
71011000	- Natural pearls	5	20
71012100	- - Unworked	5	E
71012200	- - Worked	5	E
71021000	- Unsorted	0	0
71022100	- - Unworked or simply sawn, cleaved or bruted	0	0
71022900	- - Other	5	0
71023100	- - Unworked or simply sawn, cleaved or bruted	0	0
71023900	- - Other	5	0

71031000	- Unworked or simply sawn or roughly shaped	5	20
71039100	- - Rubies, sapphires and emeralds	5	0
71039900	- - Other	5	0
71041000	- Piezo-electric quartz	5	0
71042100	- - Diamonds	5	0
71042900	- - Other	5	0
71049100	- - Diamonds	5	5
71049900	- - Other	5	5
71051000	- Of diamonds	5	0
71059000	- Other	5	0
71061000	- Powder	0	0
71069110	- - - Ingots	0	0
71069190	- - - Other	0	0
71069200	- - Semi-manufactured	0	0
71070000	Base metals clad with silver, not further worked than semi-manufactured	5	0
71081100	- - Powder	0	0
71081210	- - - Ingots	0	0
71081290	- - - Other	0	0
71081300	- - Other semi-manufactured forms	0	0
71082000	- Monetary	0	0
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	5	0
71101110	- - - Ingots	0	0
71101190	- - - Other	0	0
71101900	- - Other	0	0
71102100	- - Unwrought or in powder form	0	0
71102900	- - Other	0	0
71103100	- - Unwrought or in powder form	0	0

71103900	- - Other	0	0
71104100	- - Unwrought or in powder form	0	0
71104900	- - Other	0	0
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	5	0
71123000	- Ash containing precious metal or precious metal compounds	5	15
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5	15
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5	15
71129900	- - Other	5	15
71131100	- - Of silver, whether or not plated or clad with other precious metal	5	20
71131910	- - - Of gold	5	20
71131920	- - - Of platinum and the platinum group	5	20
71132000	- Of base metal clad with precious metal	5	20
71141100	- - Of silver, whether or not plated or clad with other precious metal	5	20
71141910	- - - Of gold	5	5
71141920	- - - Of platinum and the platinum group	5	15
71142000	- Of base metal clad with precious metal	5	15
71151000	- Catalysts in the form of wire cloth or grill, of platinum	5	0
71159000	- Other	5	0
71161010	- - - Articles of personal ornamentation	5	E
71161090	- - - Other	5	E
71162010	- - - Articles of personal ornamentation	5	20
71162020	- - - Articles for industrial technical uses	5	20
71162090	- - - Other	5	20
71171110	- - - Cuff-links	5	20
71171190	- - - Other	5	20

71171900	- - Other	5	20
71179010	- - - Of plastic	5	20
71179020	- - - Of glass	5	20
71179030	- - - Of wood	5	20
71179090	- - - Other	5	15
71181000	- Coin (other than gold coin), not being legal tender	0	0
71189000	- Other	0	0
72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	E
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	E
72015000	- Alloy pig iron; spiegeleisen	5	E
72021100	- - Containing by weight more than 2% of carbon	5	E
72021900	- - Other	5	E
72022100	- - Containing by weight more than 55% of silicon	5	E
72022900	- - Other	5	E
72023000	- Ferro-silico-manganese	5	E
72024100	- - Containing by weight more than 4% of carbon	5	E
72024900	- - Other	5	20
72025000	- Ferro-silico-chromium	5	E
72026000	- Ferro-nickel	5	20
72027000	- Ferro-molybdenum	5	20
72028000	- Ferro-tungsten and ferro-silico-tungsten	5	E
72029100	- - Ferro-titanium and ferro-silico-titanium	5	E
72029200	- - Ferro-vanadium	5	E
72029300	- - Ferro-niobium	5	E
72029900	- - Other	5	20
72031000	- Ferrous products obtained by direct reduction of iron ore	5	E
72039000	- Other	5	E

72041000	- Waste and scrap of cast iron	5	E
72042100	- - Of stainless steel	5	TR
72042900	- - Other	5	E
72043000	- Waste and scrap of tinned iron or steel	5	E
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5	E
72044900	- - Other	5	E
72045000	- Remelting scrap ingots	5	E
72051000	- Granules	5	E
72052100	- - Of alloy steel	5	E
72052900	- - Other	5	E
72061000	- Ingots	5	E
72069000	- Other	5	E
72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5	E
72071200	- - Other, of rectangular (other than square) cross-section	5	E
72071900	- - Other	5	E
72072000	- Containing by weight 0.25% or more of carbon	5	E
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	5	E
72082500	- - Of a thickness of 4.75 mm or more	5	E
72082600	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72082700	- - Of a thickness of less than 3 mm	5	E
72083600	- - Of a thickness exceeding 10 mm	5	E
72083700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	E
72083800	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72083900	- - Of a thickness of less than 3 mm	5	E
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	5	E
72085100	- - Of a thickness exceeding 10 mm	5	E
72085200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	E

72085300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72085400	- - Of a thickness of less than 3 mm	5	E
72089000	- Other	5	E
72091500	- - Of a thickness of 3 mm or more	5	E
72091600	- - Of a thickness exceeding 1 mm but less than 3 mm	5	E
72091700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5	E
72091800	- - Of a thickness of less than 0.5 mm	5	E
72092500	- - Of a thickness of 3 mm or more	5	E
72092600	- - Of a thickness exceeding 1 mm but less than 3 mm	5	E
72092700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5	E
72092800	- - Of a thickness of less than 0.5 mm	5	E
72099000	- Other	5	E
72101100	- - Of a thickness of 0.5 mm or more	5	E
72101200	- - Of a thickness of less than 0.5 mm	5	E
72102000	- Plated or coated with lead, including terne-plate	5	E
72103000	- Electrolytically plated or coated with zinc	5	E
72104100	- - Corrugated	5	E
72104900	- - Other	5	E
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	5	E
72106100	- - Plated or coated with aluminium-zinc alloys	5	E
72106900	- - Other	5	E
72107000	- Painted, varnished or coated with plastics	5	E
72109000	- Other	5	E
72111300	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	E
72111400	- - Other, of a thickness of 4.75 mm or more	5	E
72111900	- - Other	5	E
72112300	- - Containing by weight less than 0.25% of carbon	5	E

72112900	- - Other	5	E
72119000	- Other	5	E
72121000	- Plated or coated with tin	5	E
72122000	- Electrolytically plated or coated with zinc	5	E
72123000	- Otherwise plated or coated with zinc	5	E
72124000	- Painted, varnished or coated with plastics	5	E
72125000	- Otherwise plated or coated	5	E
72126000	- Clad	5	E
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	5	E
72132000	- Other, of free-cutting steel	5	E
72139100	- - Of circular cross-section measuring less than 14 mm in diameter	5	E
72139900	- - Other	5	E
72141030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72141040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72141090	- - - Other	5	E
72142030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72142040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72142090	- - - Other	5	E
72143030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72143040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72143090	- - - Other	5	E
72149100	- - Of rectangular (other than square) cross-section	5	E
72149900	- - Other	5	E
72151030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72151040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E

72151090	- - - Other	5	E
72155030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72155040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72155090	- - - Other	5	E
72159030	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72159040	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72159090	- - - Other	5	E
72161000	- U, I or H sections, not further worked than hot-rolled, hot drawn or extruded, of a height of less than 80 mm	5	E
72162100	- - L sections	5	E
72162200	- - T sections	5	E
72163110	- - - Of a height of 80 mm or more, but not exceeding 220 mm	5	E
72163120	- - - Of a height exceeding 220 mm	5	E
72163210	- - - Of a height of 80 mm or more, but not exceeding 220 mm	5	E
72163220	- - - Of a height exceeding 220 mm	5	E
72163310	- - - Of a height of 80 mm or more, but not exceeding 220 mm	5	E
72163320	- - - Of a height exceeding 220 mm	5	E
72164010	- - - Of a height of 80 mm or more, but not exceeding 220 mm	5	E
72164020	- - - Of a height exceeding 220 mm	5	E
72165000	- Other angles, shapes and sections, not further worked than hotrolled, hot-drawn or extruded	5	E
72166100	- - Obtained from flat-rolled products	5	E
72166900	- - Other	5	E
72169100	- - Cold-formed or cold-finished from flat-rolled products	5	E
72169900	- - Other	5	E
72171000	- Not plated or coated, whether or not polished	5	E
72172000	- Plated or coated with zinc	5	E
72173000	- Plated or coated with other base metals	5	E

72179000	- Other	5	E
72181000	- Ingots and other primary forms	5	E
72189100	- - Of rectangular (other than square) cross-section	5	E
72189900	- - Other	5	E
72191100	- - Of a thickness exceeding 10 mm	5	E
72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	E
72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72191400	- - Of a thickness of less than 3 mm	5	E
72192100	- - Of a thickness exceeding 10 mm	5	E
72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	E
72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72192400	- - Of a thickness of less than 3 mm	5	E
72193100	- - Of a thickness of 4.75 mm or more	5	E
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	5	E
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	5	E
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5	E
72193500	- - Of a thickness of less than 0.5 mm	5	E
72199000	- Other	5	E
72201100	- - Of a thickness of 4.75 mm or more	5	E
72201200	- - Of a thickness of less than 4.75 mm	5	E
72202000	- Not further worked than cold-rolled (cold-reduced)	5	E
72209000	- Other	5	E
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	5	E
72221100	- - Of circular cross-section	5	E
72221900	- - Other	5	E
72222000	- Bars and rods, not further worked than cold-formed or cold-finished	5	E
72223000	- Other bars and rods	5	E

72224000	- Angles, shapes and sections	5	E
72230000	Wire of stainless steel	5	E
72241000	- Ingots and other primary forms	5	E
72249000	- Other	5	E
72251100	- - Grain-oriented	5	E
72251900	- - Other	5	E
72253000	- Other, not further worked than hot-rolled, in coils	5	E
72254000	- Other, not further worked than hot-rolled, not in coils	5	E
72255000	- Other, not further worked than cold-rolled (cold-reduced)	5	E
72259100	- - Electrolytically plated or coated with zinc	5	E
72259200	- - Otherwise plated or coated with zinc	5	E
72259900	- - Other	5	E
72261100	- - Grain-oriented	5	E
72261900	- - Other	5	E
72262000	- Of high speed steel	5	E
72269100	- - Not further worked than hot-rolled	5	E
72269200	- Not further worked than cold-rolled (cold-reduced)	5	E
72269900	- - Other	5	E
72271000	- Of high speed steel	5	E
72272000	- Of silico-manganese steel	5	E
72279000	- Other	5	E
72281010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72281020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72281090	- - - Other	5	E
72282010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72282020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72282090	- - - Other	5	E

72283010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72283020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72283090	- - - Other	5	E
72284010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72284020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72284090	- - - Other	5	E
72285010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72285020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72285090	- - - Other	5	E
72286010	- - - Of circular cross-section measuring less than 10mm in diameter	5	E
72286020	- - - Of circular cross-section measuring 10-32 mm in diameter	5	E
72286090	- - - Other	5	E
72287000	- Angles, shapes and sections	5	E
72288000	- Hollow drill bars and rods	5	E
72292000	- Of silico-manganese steel	5	E
72299000	- Other	5	E
73011000	- Sheet piling	5	E
73012000	- Angles, shapes and sections	5	E
73021000	- Rails	5	E
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	5	E
73024000	- Fish-plates and sole plates	5	E
73029000	- Other	5	E
73030000	Tubes, pipes and hollow profiles, of cast iron	5	E
73041100	- - Of stainless steel	5	E
73041900	- - Other	5	E
73042200	- - Drill pipe of stainless steel	5	E

73042300	- - Other drill pipe	5	E
73042400	- - Other, of stainless steel	5	E
73042900	- - Other	5	E
73043100	- - Cold-drawn or cold-rolled (cold-reduced)	5	E
73043900	- - Other	5	E
73044100	- - Cold-drawn or cold-rolled (cold-reduced)	5	E
73044900	- - Other	5	E
73045100	- - Cold-drawn or cold-rolled (cold-reduced)	5	E
73045900	- - Other	5	E
73049000	- Other	5	E
73051100	- - Longitudinally submerged arc welded	5	E
73051200	- - Other, longitudinally welded	5	E
73051900	- - Other	5	E
73052000	- Casing of a kind used in drilling for oil or gas	5	E
73053100	- - Longitudinally welded	5	E
73053900	- - Other	5	E
73059000	- Other	5	E
73061100	- - Welded, of stainless steel	5	E
73061900	- - Other	5	E
73062100	- - Welded, of stainless steel	5	E
73062900	- - Other	5	E
73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel	5	E
73064000	- Other, welded, of circular cross-section, of stainless steel	5	E
73065000	- Other, welded, of circular cross-section, of other alloy steel	5	E
73066100	- - Of square or rectangular cross-section	5	E
73066900	- - Of other non-circular cross-section	5	E
73069000	- Other	5	E
73071100	- - Of non-malleable cast iron	5	E
73071900	- - Other	5	E

73072100	- - Flanges	5	E
73072200	- - Threaded elbows, bends and sleeves	5	E
73072300	- - Butt welding fittings	5	E
73072900	- - Other	5	E
73079100	- - Flanges	5	E
73079200	- - Threaded elbows, bends and sleeves	5	E
73079300	- - Butt welding fittings	5	E
73079900	- - Other	5	E
73081000	- Bridges and bridge-sections	5	E
73082000	- Towers and lattice masts	5	E
73083000	- Doors, windows and their frames and thresholds for doors	5	E
73084000	- Equipment for scaffolding, shuttering, propping or pit propping	5	E
73089010	- - - Wall-mounted boxes for fire fighting equipment or fire hoses and the like	5	E
73089020	- - - Large-scale shelving for assembly and permanent installation in shops, workshops and storehouses, etc.	5	E
73089030	- - - Angles and ties for fastening decoration tiles in ceilings	5	E
73089040	- - - Scaffoldings props, platforms and fittings	5	E
73089050	- - - Staircases, fixed	5	E
73089060	- - - Sheds and domes	5	E
73089090	- - - Other	5	E
73090010	- - - Domestic water tanks	5	E
73090090	- - - Other	5	E
73101000	- Of a capacity of 50 ℓ or more	5	E
73102110	- - - For aerated beverages and fruit juices	5	E
73102120	- - - For preserving foods	5	E
73102130	- - - For preserving chemicals and lubricating oils	5	E
73102190	- - - Other	5	20
73102900	- - Other	5	E

73110010	- - - For oxygen	5	TR
73110020	- - - For freon	5	20
73110030	- - - For domestic stoves gases	5	E
73110090	- - - For other gases	5	E
73121010	- - - Electric wire and cable, not insulated	5	E
73121090	- - - Other	5	20
73129010	- - - Lifting ropes	5	20
73129090	- - - Other	5	20
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	5	E
73141200	- - Endless bands for machinery, of stainless steel	5	E
73141400	- - Other woven cloth, of stainless steel	5	E
73141900	- - Other	5	E
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	5	E
73143100	- - Plated or coated with zinc	5	E
73143900	- - Other	5	E
73144100	- - Plated or coated with zinc	5	E
73144200	- - Coated with plastics	5	E
73144900	- - Other	5	E
73145000	- Expanded metal	5	E
73151100	- - Roller chain	5	20
73151200	- - Other chain	5	20
73151900	- - Parts	5	20
73152000	- Skid chain	5	20
73158100	- - Stud-link	5	20
73158200	- - Other, welded link	5	20
73158900	- - Other	5	20

73159000	- Other parts	5	20
73160000	Anchors, grapnels and parts thereof, of iron or steel	5	20
73170010	- - - Steel nails and carpentry nails	5	E
73170020	- - - Tacks	5	20
73170030	- - - Drawing pins	5	20
73170040	- - - Staples	5	20
73170090	- - - Other	5	20
73181100	- - Coach screws	5	TR
73181200	- - Other wood screws	5	TR
73181300	- - Screw hooks and screw rings	5	TR
73181400	- - Self-tapping screws	5	E
73181500	- - Other screws and bolts, whether or not with their nuts or washers	5	E
73181600	- - Nuts	5	E
73181900	- - Other	5	E
73182100	- - Spring washers and other lock washers	5	20
73182200	- - Other washers	5	20
73182300	- - Rivets	5	20
73182400	- - Cotter-pins and cotters	5	20
73182900	- - Other	5	E
73194000	- Safety pins and other pins	5	20
73199000	- Other	5	20
73201000	- Leaf-springs and leaves therefor	5	20
73202000	- Helical springs	5	20
73209000	- Other	5	20
73211110	- - - Cookers	5	20
73211120	- - - Barbecues	5	E
73211130	- - - Braziers	5	E
73211190	- - - Other	5	20
73211210	- - - Cookers	5	E

73211220	- - - Barbecues	5	20
73211230	- - - Braziers	5	E
73211290	- - - Other	5	20
73211900	- - Other, including appliances for solid fuel	5	20
73218110	- - - Heaters	5	20
73218190	- - - Other	5	20
73218210	- - - Heaters	5	20
73218290	- - - Other	5	E
73218900	- - Other, including appliances for solid fuel	5	E
73219010	- - - For cookers	5	20
73219020	- - - For barbecues	5	20
73219030	- - - For heaters	5	20
73219090	- - - Other	5	20
73221100	- - Of cast iron	5	20
73221900	- - Other	5	20
73229000	- Other	5	20
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5	20
73239100	- - Of cast iron, not enamelled	5	20
73239200	- - Of cast iron, enamelled	5	20
73239300	- - Of stainless steel	5	E
73239400	- - Of iron (other than cast iron) or steel, enamelled	5	20
73239900	- - Other	5	20
73241000	- Sinks and wash basins, of stainless steel	5	E
73242100	- - Of cast iron, whether or not enamelled	5	20
73242900	- - Other	5	20
73249000	- Other, including parts	5	E
73251010	- - - Inspection traps, gratings, drain covers and similar castings for sewage	5	E

73251020	- - - Hydrant pillars and covers	5	E
73251030	- - - Pillar boxes	5	E
73251040	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5	E
73251090	- - - Other	5	E
73259100	- - Grinding balls and similar articles for mills	5	E
73259910	- - - Manholes, drain covers and similar articles for sewage	5	E
73259920	- - - Hydrant plates and valves and fire-alarm columns	5	E
73259930	- - - Pillar boxes	5	E
73259940	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5	E
73259990	- - - Other	5	E
73261100	- - Grinding balls and similar articles for mills	5	20
73261900	- - Other	5	E
73262010	- - - Rat traps	5	20
73262020	- - - Fish traps	5	E
73262030	- - - Stalls for animal feeding	5	20
73262040	- - - Waste baskets	5	20
73262090	- - - Other	5	20
73269010	- - - Shoe protectors whether or not incorporating affixing points	5	E
73269020	- - - Tree-climbing irons	5	20
73269030	- - - Non-mechanical ventilators	5	E
73269040	- - - Venetian blinds	5	E
73269050	- - - Binding hoops for casks	5	20
73269060	- - - Fittings for electric wiring (e.g. stays, clips, brackets); suspension or connecting devices for insulator chains	5	E
73269070	- - - Fencing posts	5	E
73269080	- - - Tent pegs and stakes for tethering livestock	5	20
73269091	- - - - Hoops for garden borders and trainers for trees	5	E
73269092	- - - - Clips for water hoses	5	E

73269093	- - - - Road studs	5	E
73269094	- - - - Portable ladders and steps	5	20
73269095	- - - - Tools boxes	5	E
73269096	- - - - Jewellery and antique boxes and cosmetic or powder boxes and cases	5	E
73269097	- - - - Electricity (lighting) poles	5	E
73269098	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5	20
73269099	- - - - Other	5	E
74010000	Copper mattes; cement copper (precipitated copper)	5	20
74020000	Unrefined copper; copper anodes for electrolytic refining	5	TR
74031100	- - Cathodes and sections of cathodes	5	E
74031200	- - Wire-bars	5	20
74031300	- - Billets	5	E
74031900	- - Other	5	E
74032100	- - Copper-zinc base alloys (brass)	5	E
74032200	- - Copper-tin base alloys (bronze)	5	E
74032900	- - Other copper alloys (other than master alloys of heading 74.05)	5	E
74040000	Copper waste and scrap	5	20
74050000	Master alloys of copper	5	20
74061000	- Powders of non-lamellar structure	5	20
74062000	- Powders of lamellar structure; flakes	5	20
74071000	- Of refined copper	5	E
74072100	- - Of copper-zinc base alloys (brass)	5	TR
74072900	- - Other	5	20
74081100	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5	E
74081900	- - Other	5	E
74082100	- - Of copper-zinc base alloys (brass)	5	20
74082200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5	E

74082900	- - Other	5	20
74091100	- - In coils	5	20
74091900	- - Other	5	20
74092100	- - In coils	5	E
74092900	- - Other	5	20
74093100	- - In coils	5	TR
74093900	- - Other	5	20
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5	20
74099000	- Of other copper alloys	5	20
74101100	- - Of refined copper	5	20
74101200	- - Of copper alloys	5	20
74102100	- - Of refined copper	5	E
74102200	- - Of copper alloys	5	E
74111000	- Of refined copper	5	E
74112100	- - Of copper-zinc base alloys (brass)	5	E
74112200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	5	20
74112900	- - Other	5	E
74121000	- Of refined copper	5	E
74122000	- Of copper alloys	5	E
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5	E
74151000	- Nails and tacks, drawing pins, staples and similar articles	5	20
74152100	- - Washers (including spring washers)	5	20
74152900	- - Other	5	20
74153300	- - Other screws; bolts and nuts	5	20
74153900	- - Other	5	20
74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5	TR

74182000	- Sanitary ware and parts thereof	5	TR
74192010	- - - Radiator plates	5	20
74192020	- - - Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 ℓ, not fitted with mechanical or thermal devices, whether or not lined or heat-insulated	5	20
74192090	- - - Other	5	20
74198010	- - - Radiator plates	5	20
74198020	- - - Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 ℓ, not fitted with mechanical or thermal devices, whether or not lined or heat-insulated	5	TR
74198030	- - - Containers for compressed or liquefied gas	5	E
74198040	- - - Cathodes of copper or copper alloy for electro-plating	5	20
74198050	- - - Articles of copper wires (traps, waste baskets . . etc)	5	20
74198060	- - - Non-mechanical ventilators	5	20
74198070	- - - Venetian blinds	5	20
74198080	- - - Clips for water hoses	5	20
74198090	- - - Other	5	20
75011000	- Nickel mattes	5	10
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5	10
75021000	- Nickel, not alloyed	5	20
75022000	- Nickel alloys	5	15
75030000	Nickel waste and scrap	5	E
75040000	Nickel powders and flakes	5	5
75051100	- - Of nickel, not alloyed	5	10
75051200	- - Of nickel alloys	5	E
75052100	- - Of nickel, not alloyed	5	20
75052200	- - Of nickel alloys	5	20

75061000	- Of nickel, not alloyed	5	20
75062000	- Of nickel alloys	5	TR
75071100	- - Of nickel, not alloyed	5	20
75071200	- - Of nickel alloys	5	20
75072000	- Tube or pipe fittings	5	20
75081000	- Cloth, grill and netting, of nickel wire	5	20
75089010	- - - Window frames for structures	5	20
75089020	- - - Reservoirs, tanks, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	5	20
75089030	- - - Nails, tacks, nuts, bolts, screws	5	20
75089040	- - - Springs	5	TR
75089050	- - - Domestic and kitchen articles	5	20
75089060	- - - Sanitary wares	5	20
75089090	- - - Other	5	15
76011000	- Aluminium, not alloyed	5	E
76012000	- Aluminium alloys	5	E
76020000	Aluminium waste and scrap	5	20
76031000	- Powders of non-lamellar structure	5	E
76032000	- Powders of lamellar structure; flakes	5	E
76041000	- Of aluminium, not alloyed	5	E
76042100	- - Hollow profiles	5	E
76042900	- - Other	5	E
76051100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5	E
76051900	- - Other	5	E
76052100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5	E
76052900	- - Other	5	E
76061100	- - Of aluminium, not alloyed	5	E
76061210	- - - Flattened or grained aluminium alloys plates and sheets of a thickness exceeding 0.2 mm but not exceeding 8 mm	5	E

76061220	- - - Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 0.4 mm	5	E
76061230	- - - Aluminium alloys flattened or grained coils and strips of a thickness exceeding 0.4 mm but not exceeding 8 mm	5	E
76061240	- - - Aluminium alloys chequerred plates and sheets of a thickness of 1.0 mm or more but not exceeding 3.2 mm	5	E
76061290	- - - Other	5	E
76069100	- - Of aluminium, not alloyed	5	E
76069210	- - -Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 8 mm	5	E
76069220	- - - Aluminium alloys plates and sheets of a thickness exceeding 0.2 mm	5	E
76069290	- - - Other	5	E
76071110	- - - In rolls put up for retail sale	5	E
76071190	- - - Other	5	E
76071910	- - - In rolls put up for retail sale	5	E
76071990	- - - Other	5	E
76072010	- - - In rolls put up for retail sale	5	E
76072090	- - - Other	5	E
76081000	- Of aluminium, not alloyed	5	E
76082000	- Of aluminium alloys	5	E
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5	E
76101010	- - - Power operated doors for garages	5	E
76101090	- - - Other	5	E
76109010	- - - Bridges and Bridges-sections	5	E
76109020	- - - Towers and lattice masts	5	E
76109030	- - - Sheds and domes	5	E
76109040	- - - Staircases	5	E
76109050	- - - Wall partitions for hospital wards, restaurants, offices, toilets and the like	5	E

76109060	- - - Decoration tiles for ceilings	5	E
76109070	- - - Angles and stays for fixing decoration tiles in ceilings	5	E
76109090	- - - Other	5	E
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	5	E
76121000	- Collapsible tubular containers	5	E
76129010	- - - Cans for aerated beverages and fruit juices	5	E
76129020	- - - Cans for preserving foods	5	E
76129030	- - - Cans for chemicals and lubrication oils	5	E
76129090	- - - Other	5	E
76130010	- - - Gas cylinders of a capacity 100 ℓ and less	5	TR
76130090	- - - Other	5	TR
76141010	- - - Uninsulated electric wire and cable	5	E
76141090	- - - Other	5	E
76149000	- Other	5	E
76151010	- - Pot scourers and scourina or polishing pads, gloves and the like	5	E
76151020	- - - Plates and trays of aluminum sheets	5	E
76151090	- - - Other	5	E
76152000	- Sanitary ware and parts thereof	5	E
76161000	- Nails, tacks, staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5	E
76169100	- - Cloth, grill, netting and fencing, of aluminium wire	5	E
76169910	- - - Chains and parts thereof	5	E
76169921	- - - - Cloth, grill and netting of expanded aluminium wire	5	E
76169922	- - - - Waste baskets	5	E
76169929	- - - - Other	5	E
76169930	- - - Non-mechanical ventilators	5	E

76169940	- - - Venetian blinds	5	E
76169950	- - - Power line accessories (e.g.wire channels, suppoters, clips and mounts)	5	E
76169960	- - - Fencing pillars	5	E
76169970	- - - Portable ladders	5	E
76169990	- - - Other	5	E
78011000	- Refined Lead	5	E
78019100	- - Containing by weight antimony as the principal other element	5	15
78019900	- - Other	5	15
78020000	Lead waste and scrap	5	20
78041100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5	TR
78041900	- - Other	5	TR
78042000	- Powders and flakes	5	15
78060000	Other articles of lead	5	5
79011100	- - Containing by weight 99.99% or more of zinc	5	E
79011200	- - Containing by weight less than 99.99% of zinc	5	20
79012000	- Zinc alloys	5	20
79020000	Zinc waste and scrap	5	20
79031000	- Zinc dust	5	TR
79039000	- Other	5	20
79040010	- - - Wire	5	20
79040020	- - - Bars and rods	5	20
79040090	- - - Profiles	5	20
79050010	- - - Photo-engraving, lithographic or other printing plates, etc.	5	20
79050090	- - - Other	5	20
79070010	- - - Cans, boxes, and similar containers for packing and transportation	5	TR
79070020	- - - Reservoirs, vats, drums and similar containers not fitted with mechanical or thermal equipment	5	20

79070030	- - - Tubular containers for packing pharmaceutical product, etc.	5	20
79070040	- - - Cloth, grill and netting of zinc wire and expanded metal sheets	5	20
79070050	- - - Nails, tacks, nuts, bolts, and screws	5	20
79070060	- - - Household articles	5	E
79070070	- - - Sanitary ware	5	20
79070080	- - - Labels for plants and cuttings, not incorporating letters, numbers or patterns	5	20
79070091	- - - - Hollowed sheets for marking packages, etc.	5	20
79070092	- - - - Electroplating anodes	5	20
79070093	- - - - Cathodic protection anodes (sacrificial anodes) used for protecting pipelines and ships tanks, etc. from corrosion	5	20
79070099	- - - - Other	5	20
80011000	- Tin, not alloyed	5	0
80012000	- Tin alloys	5	5
80020000	Tin waste and scrap	5	0
80030010	- - - Hollow bars	5	5
80030090	- - - Other	5	5
80070010	- - - Vats, reservoirs, drums and other containers(not fitted with mechanical or thermal equipment)	5	20
80070020	- - - Collapsible tubes for packing dentifrices, colours or other products	5	20
80070030	- - - Household, kitchen and tableware (jugs, trays, plates, etc.)	5	20
80070090	- - - Other	5	20
81011000	- Powders	5	0
81019400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5	5
81019600	- - Wire	5	5
81019700	- - Waste and scrap	5	0
81019900	- - Other	5	0
81021000	- Powders	5	15

81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5	20
81029500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	20
81029600	- - Wire	5	15
81029700	- - Waste and scrap	5	20
81029900	- - Other	5	20
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5	0
81033000	- Waste and scrap	5	0
81039100	- - Crucibles	5	0
81039900	- - Other	5	0
81041100	- - Containing at least 99.8% by weight of magnesium	5	10
81041900	- - Other	5	10
81042000	- Waste and scrap	5	0
81043010	- - - Magnesium powder	5	0
81043090	- - - Other	5	0
81049010	- - - Angles, profiles, sheets, plates, foils, strips, hollow rods, flakes	5	20
81049020	- - - Wire, rods and bars	5	0
81049030	- - - Pipes and tubes and fittings thereof and hollow bars	5	5
81049090	- - - Other articles of magnesium	5	TR
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt ; waste	5	0
81053000	- Waste and scrap	5	0
81059000	- Other	5	5
81061000	- Containing more than 99.99 % of bismuth, by weight	5	5
81069000	- Other	5	15
81082000	- Unwrought titanium; powders	5	E
81083000	- Waste and scrap	5	0
81089000	- Other	5	E

81092100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	0
81092900	-- Other	5	0
81093100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	0
81093900	-- Other	5	0
81099100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	10
81099900	-- Other	5	10
81101000	- Unwrought antimony; powders	5	0
81102000	- Waste and scrap	5	0
81109000	- Other	5	0
81110000	Manganese and articles thereof, including waste and scrap	5	10
81121200	-- Unwrought; powders	5	0
81121300	-- Waste and scrap	5	0
81121900	-- Other	5	0
81122100	-- Unwrought; powders	5	0
81122200	-- Waste and scrap	5	10
81122900	-- Other	5	0
81123100	-- Unwrought; waste and scrap; powders	5	0
81123900	-- Other	5	0
81124100	-- Unwrought; waste and scrap; powders	5	0
81124900	-- Other	5	0
81125100	-- Unwrought; powders	5	0
81125200	-- Waste and scrap	5	10
81125900	-- Other	5	10
81126100	-- Waste and scrap	5	10
81126900	-- Other	5	10
81129200	-- Unwrought; waste and scrap; powders	5	0
81129900	-- Other	5	5

81130000	Cermets and articles thereof, including waste and scrap	5	10
82011000	- Spades and shovels	5	5
82013000	- Mattocks, picks, hoes and rakes	5	10
82014000	- Axes, bill hooks and similar hewing tools	5	10
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5	10
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	5	10
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	5	10
82021000	- Hand saws	5	10
82022000	- Band saw blades	5	10
82023100	- - With working part of steel	5	20
82023900	- - Other, including parts	5	20
82024000	- Chain saw blades	5	5
82029100	- - Straight saw blades, for working metal	5	15
82029900	- - Other	5	20
82031000	- Files, rasps and similar tools	5	10
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5	E
82033000	- Metal cutting shears and similar tools	5	15
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5	10
82041100	- - Non-adjustable	5	15
82041200	- - Adjustable	5	10
82042000	- Interchangeable spanner sockets, with or without handles	5	10
82051000	- Drilling, threading or tapping tools	5	10
82052000	- Hammers and sledge hammers	5	15
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	5	15
82054000	- Screwdrivers	5	5
82055100	- - Household tools	5	15

82055910	- - - Cartridge-operated rivetting guns	5	5
82055920	- - - Hand lubricators	5	15
82055990	- - - Other	5	15
82056000	- Blow lamps	5	10
82057000	- Vices, clamps and the like	5	15
82059010	- - - Non-household hand tools	5	20
82059020	- - - Household hand tools	5	5
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	5	10
82071300	- - With working part of cermets	5	20
82071900	- - Other, including parts	5	E
82072000	- Dies for drawing or extruding metal	5	20
82073000	- Tools for pressing, stamping or punching	5	20
82074000	- Tools for tapping or threading	5	20
82075000	- Tools for drilling, other than for rock drilling	5	20
82076000	- Tools for boring or broaching	5	10
82077000	- Tools for milling	5	20
82078000	- Tools for turning	5	10
82079000	- Other interchangeable tools	5	20
82081000	- For metal working	5	10
82082000	- For wood working	5	10
82083000	- For kitchen appliances or for machines used by the food industry	5	5
82084000	- For agricultural, horticultural or forestry machines	5	10
82089000	- Other	5	5
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets	5	20
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	5	10
82111000	- Sets of assorted articles	5	5
82119120	- - - With handles of ivory	5	0

82119130	- - - With handles of shells, amber or the like, coated or ornamented with precious metals	5	0
82119190	- - - Other	5	5
82119200	- - Other knives having fixed blades	5	5
82119310	- - - Pruning knives	5	10
82119390	- - - Other	5	10
82119400	- - Blades	5	5
82119500	- - Handles of base metal	5	5
82121010	- - - Safety razors and razor blades and parts, of metal	5	15
82121020	- - - Safety razors of plastic, presented with their blades	5	15
82121090	- - - Other	5	15
82122000	- Safety razor blades, including razor blade blanks in strips	5	15
82129000	- Other parts	5	15
82130000	Scissors, tailors' shears and similar shears, and blades therefor	5	15
82141010	- - - Pencil sharpeners and blades thereof	5	5
82141090	- - - Other	5	5
82142000	- Manicure or pedicure sets and instruments (including nail files)	5	20
82149010	- - - Butchers or kitchen choppers, cleavers, and mincing knives	5	15
82149090	- - - Other	5	5
82151000	- Sets of assorted articles containing at least one article plated with precious metal	5	10
82152000	- Other sets of assorted articles	5	10
82159100	- - Plated with precious metal	5	5
82159900	- - Other	5	10
83011000	- Padlocks	5	20
83012000	- Locks of a kind used for motor vehicles	5	15
83013000	- Locks of a kind used for furniture	5	TR
83014010	- - - Combination operated locks	5	15
83014020	- - - Electrically operated locks	5	15

83014030	- - - Locks for handbags	5	0
83014040	- - - Locks for bicycles and bikes	5	5
83014090	- - - Other	5	5
83015000	- Clasps and frames with clasps, incorporating locks	5	5
83016000	- Parts	5	20
83017000	- Keys presented separately	5	5
83021000	- Hinges	5	20
83022000	- Castors	5	20
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	5	E
83024100	- - Suitable for buildings	5	20
83024200	- - Other, suitable for furniture	5	20
83024910	- - - Door handles	5	5
83024990	- - - Other	5	15
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	5	20
83026000	- Automatic door closers	5	20
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	5	E
83040010	- - - Filing cabinets, card-index cabinets, sorting boxes and similar	5	20
83040021	- - - - Of iron	5	20
83040029	- - - - Of other base metal	5	20
83040030	- - - Paper mounts for typewriters	5	20
83040040	- - - Desk racks and shelving	5	20
83040090	- - - Other	5	20
83051000	- Fittings for loose-leaf binders or files	5	10
83052000	- Staples in strips	5	15
83059000	- Other, including parts	5	10
83061000	- Bells, gongs and the like	5	10
83062100	- - Plated with precious metal	5	10

83062900	- - Other	5	10
83063000	- Photograph, picture or similar frames; mirrors	5	15
83071000	- Of iron or steel	5	20
83079000	- Of other base metal	5	15
83081000	- Hooks, eyes and eyelets	5	10
83082000	- Tubular or bifurcated rivets	5	10
83089010	- - - Clasps, frames with clasps and the like of base metal, for garments, shoes, handbags, briefcases or travel goods and other articles of leather and textile	5	5
83089020	- - - Beads and spangles (tarter)	5	0
83089090	- - - Other	5	5
83091000	- Crown corks	5	15
83099010	- - - Metal stoppers lined with cork	5	20
83099020	- - - Threaded bungs and bung covers fitted with lever or springs of a kind used in bottle sealing	5	20
83099030	- - - Threaded bung covers	5	20
83099040	- - - Pouring stoppers, measuring stoppers and stoppers for droppers, beverage bottles, oil bottles, drug bottles, etc.	5	20
83099050	- - - Seals of all kinds	5	20
83099060	- - - Fastenings for sealing bags, sachets or similar containers, consisting of one or two steel wires sandwiched between two strips of plastic or paper	5	20
83099070	- - - Tops and bottoms for cans	5	20
83099090	- - - Other	5	E
83100010	- - - Name-plates for districts, roads, streets, etc. and plates for names and numbers of buildings, etc.	5	15
83100020	- - - Sign-plates for public services (Police, Fire-brigade, etc.), prohibition notices ("No smoking", "For Games", etc.) and guiding signs for roads and passage of modes of transportation, etc.	5	15
83100030	- - - Sign-for houses, stores, factories, etc.	5	15
83100040	- - - Advertising sign-plates	5	15

83100050	- - - Address-plates for houses, doors, mail-boxes, vehicles, plant labels; number tags for keys and tags for dressing rooms	5	15
83100060	- - - Similar plates and symbols for machinery, meters and cars (e.g. number-plates), etc.	5	15
83100070	- - - Separate letters, numbers and patterns, designed for making the plates of the present heading	5	15
83100090	- - - Other	5	15
83111000	- Coated electrodes of base metal, for electric arc-welding	5	E
83112000	- Cored wire of base metal, for electric arc-welding	5	E
83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5	20
83119000	- Other	5	15
84011000	- Nuclear reactors	5	5
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	5	20
84013000	- Fuel elements (cartridges), non-irradiated	5	0
84014000	- Parts of nuclear reactors	5	0
84021100	- - Watertube boilers with a steam production exceeding 45 t per hour	5	15
84021200	- - Watertube boilers with a steam production not exceeding 45 t per hour	5	E
84021900	- - Other vapour generating boilers, including hybrid boilers	5	E
84022000	- Super-heated water boilers	5	10
84029000	- Parts	5	E
84031000	- Boilers	5	0
84039000	- Parts	5	5
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5	5
84042000	- Condensers for steam or other vapour power units	5	15
84049000	- Parts	5	10
84051000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5	20

84059000	- Parts	5	15
84061000	- Turbines for marine propulsion	5	15
84068100	- - Of an output exceeding 40 MW	5	20
84068200	- - Of an output not exceeding 40 MW	5	20
84069000	- Parts	5	15
84071000	- Aircraft engines	5	20
84072100	- - Outboard motors	5	20
84072900	- - Other	5	20
84073100	- - Of a cylinder capacity not exceeding 50 cc	5	20
84073200	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5	20
84073300	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	5	15
84073410	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	5	15
84073420	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	5	20
84073430	- - - Of a cylinder capacity exceeding 3,000 cc	5	15
84079000	- Other engines	5	20
84081000	- Marine propulsion engines	5	E
84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	5	15
84089000	- Other engines	5	E
84091000	- For aircraft engines	5	15
84099110	- - - Pistons and piston rings	5	20
84099120	- - - Cylinders, cylinder blocks, cylinder heads and cylinder casing	5	E
84099130	- - - Fuel inlet valves and tubes	5	E
84099140	- - - Exhaust valves and pipes (manifold)	5	E
84099150	- - - Carburettors and nozzles (fuel nozzles)	5	E
84099190	- - - Other	5	E
84099900	- - Other	5	E

84101100	- - Of a power not exceeding 1,000 kW	5	20
84101200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5	15
84101300	- - Of a power exceeding 10,000 kW	5	15
84109000	- Parts, including regulators	5	15
84111100	- - Of a thrust not exceeding 25 KN	5	E
84111200	- - Of a thrust exceeding 25 KN	5	E
84112100	- - Of a power not exceeding 1,100 kW	5	15
84112200	- - Of a power exceeding 1,100 kW	5	15
84118100	- - Of a power not exceeding 5,000 kW	5	E
84118200	- - Of a power exceeding 5,000 kW	5	E
84119100	- - Of turbo-jets or turbo-propellers	5	E
84119900	- - Other	5	20
84121000	- Reaction engines other than turbo-jets	5	15
84122100	- - Linear acting (cylinders)	5	20
84122900	- - Other	5	20
84123100	- - Linear acting (cylinders)	5	20
84123900	- - Other	5	20
84128000	- Other	5	20
84129000	- Parts	5	15
84131100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5	E
84131910	- - - Fire pumps	5	E
84131990	- - - Other	5	E
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5	E
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5	E
84134000	- Concrete pumps	5	20
84135000	- Other reciprocating positive displacement pumps	5	E
84136000	- Other rotary positive displacement pumps	5	E

84137000	- Other centrifugal pumps	5	E
84138110	- - - For agricultural use	5	E
84138120	- - - For domestic use	5	E
84138190	- - - Other	5	E
84138200	- - Liquid elevators	5	15
84139100	- - Of pumps	5	E
84139200	- - Of liquid elevators	5	20
84141000	- Vacuum pumps	5	E
84142000	- Hand- or foot-operated air pumps	5	E
84143000	- Compressors of a kind used in refrigerating equipment	5	E
84144000	- Air compressors mounted on a wheeled chassis for towing	5	E
84145110	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 25 W	5	E
84145120	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output exceeding 25 W but not exceeding 125 W	5	E
84145910	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output exceeding 125 W	5	E
84145920	- - - Fans for the vehicles of Chapter 87	5	E
84145930	- - - Fans for the machinery of Chapter 84	5	E
84145990	- - - Other	5	E
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	5	TR
84147000	- Gas-tight biological safety cabinets	5	TR
84148000	- Other	5	E
84149000	- Parts	5	E
84151010	- - Air conditioning machines of a capacity 70,000 BTU or less	5	E
84151020	- - Air conditioning machines of a capacity exceeding 70,000 BTU	5	E
84152000	- Of a kind used for persons, in motor vehicles	5	E
84158120	- - - Central air conditioning machines	5	E
84158190	- - - Other	5	E

84158220	- - - Central air conditioning machines	5	E
84158290	- - - Other	5	E
84158320	- - - Central air conditioning machines	5	E
84158390	- - - Other	5	E
84159000	- Parts	5	E
84161000	- Furnace burners for liquid fuel	5	20
84162000	- Other furnace burners, including combination burners	5	20
84163000	- Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	5	20
84169000	- Parts	5	20
84171000	- Furnaces and ovens for the roasting, melting or other treatment of ores, pyrites or of metals	5	20
84172000	- Bakery ovens, including biscuit ovens	5	20
84178010	- - - Wood charcoaling furnaces	5	20
84178020	- - - Rotary furnaces for preparing cement and mixing furnaces for preparing gypsum	5	20
84178030	- - - Furnaces for the manufacture of ceramics and enamelling	5	20
84178040	- - - Furnaces for making glass	5	20
84178090	- - - Other	5	20
84179000	- Parts	5	20
84181000	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	5	E
84182100	- - Compression-type	5	E
84182900	- - Other	5	E
84183000	- Freezers of the chest type, not exceeding 800 ℓ capacity	5	E
84184000	- Freezers of the upright type, not exceeding 900 ℓ capacity	5	E
84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5	E
84186100	- - Heat pumps other than air conditioning machines of heading 84.15	5	E

84186910	- - - Potable water coolers	5	E
84186920	- - - Ice-cream making machines	5	E
84186930	- - - Beverage cooling machines	5	E
84186940	- - - Refrigerating or freezing rooms of a capacity exceeding 900 ℓ	5	E
84186950	- - - Ice-cubes making machines	5	E
84186990	- - - Other	5	E
84189100	- - Furniture designed to receive refrigerating or freezing equipment	5	TR
84189910	- - - Compression-type refrigerating units	5	E
84189990	- - - Other	5	E
84191100	- - Instantaneous gas water heaters	5	5
84191200	- - Solar water heaters	5	20
84191900	- - Other	5	15
84192000	- Medical, surgical or laboratory sterilisers	5	20
84193300	- - Lyophilisation apparatus, freeze drying units and spray dryers	5	20
84193400	- - Other, for agricultural products	5	20
84193500	- - Other, for wood, paper pulp, paper or paperboard	5	20
84193900	- - Other	5	20
84194000	- Distilling or rectifying plant	5	E
84195000	- Heat exchange units	5	E
84196000	- Machinery for liquefying air or other gases	5	TR
84198100	- - For making hot drinks or for cooking or heating food	5	20
84198900	- - Other	0	0
84199000	- Parts	0	0
84201000	- Calendering or other rolling machines	5	20
84209100	- - Cylinders	5	10
84209900	- - Other	5	5
84211100	- - Cream separators	5	TR
84211200	- - Clothes-dryers	5	TR
84211900	- - Other	0	0

84212110	- - - For domestic use	5	E
84212190	- - - Other	5	E
84212200	- - For filtering or purifying beverages other than water	5	TR
84212300	- - Oil or petrol-filters for internal combustion engines	5	E
84212910	- - - Filters for blood purifying	0	0
84212990	- - - Other	5	E
84213100	- - Intake air filters for internal combustion engines	5	E
84213200	- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5	E
84213900	- - Other	5	E
84219100	- - Of centrifuges, including centrifugal dryers	0	0
84219900	- - Other	5	E
84221100	- - Of the household type	5	TR
84221900	- - Other	5	20
84222000	- Machinery for cleaning or drying bottles or other containers	5	20
84223010	- - - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers	5	20
84223020	- - - Machines for aerating beverages	5	20
84223030	- - - Machinery for capsuling bottles, jars, tubes and similar containers	5	20
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5	20
84229000	- Parts	5	15
84231000	- Personal weighing machines, including baby scales; household scales	5	20
84232000	- Scales for continuous weighing of goods on conveyors	5	20
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5	20
84238100	- - Having a maximum weighing capacity not exceeding 30 kg	5	20

84238200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5	20
84238900	-- Other	5	20
84239000	- Weighing machine weights of all kinds; parts of weighing machinery	5	5
84241000	- Fire extinguishers, whether or not charged	5	E
84242010	--- Guns for spraying building materials whether or not incorporating an electric motor	5	15
84242090	--- Other	5	15
84243000	- Steam or sand blasting machines and similar jet projecting machines	5	E
84244110	--- Insecticide spraying appliances	5	20
84244190	--- Other	5	5
84244910	--- Insecticide spraying appliances	5	5
84244990	--- Other	5	5
84248210	--- Complete irrigation systems of all kinds	5	E
84248230	--- Water sprinkling appliances for irrigating grass	5	15
84248290	--- Other	5	15
84248900	-- Other	0	0
84249010	--- Plastic heads for spraying liquids by frequent pressure other than of heading 96.16	0	0
84249020	--- Parts of irrigation systems of subheading 8424.82.10	0	0
84249090	--- Other	0	0
84251100	-- Powered by electric motor	5	20
84251900	-- Other	5	20
84253100	-- Powered by electric motor	5	20
84253900	-- Other	5	20
84254100	-- Built-in jacking systems of a type used in garages	5	20
84254200	-- Other jacks and hoists, hydraulic	5	20
84254900	-- Other	5	20

84261100	- - Overhead travelling cranes on fixed support	5	E
84261200	- - Mobile lifting frames on tyres and straddle carriers	5	TR
84261900	- - Other	5	TR
84262000	- Tower cranes	5	E
84263000	- Portal or pedestal jib cranes	5	E
84264100	- - On tyres	5	E
84264900	- - Other	5	TR
84269100	- - Designed for mounting on road vehicles	5	TR
84269900	- - Other	5	TR
84271000	- Self-propelled trucks powered by an electric motor	5	20
84272000	- Other self-propelled trucks	5	20
84279000	- Other trucks	5	20
84281000	- Lifts and skip hoists	5	E
84282000	- Pneumatic elevators and conveyors	5	TR
84283100	- - Specially designed for underground use	5	TR
84283200	- - Other, bucket type	5	TR
84283300	- - Other, belt type	5	E
84283900	- - Other	5	E
84284000	- Escalators and moving walkways	5	TR
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5	20
84287000	- Industrial robots	5	20
84289000	- Other machinery	5	TR
84291100	- - Track laying	5	TR
84291900	- - Other	5	TR
84292000	- Graders and levellers	5	TR
84293000	- Scrapers	5	TR
84294000	- Tamping machines and road rollers	5	TR
84295100	- - Front-end shovel loaders	5	E

84295200	- - Machinery with a 360° revolving superstructure	5	TR
84295900	- - Other	5	TR
84301000	- Pile-drivers and pile-extractors	5	20
84302000	- Snow-ploughs and snow-blowers	5	20
84303100	- - Self-propelled	5	TR
84303900	- - Other	5	20
84304100	- - Self-propelled	5	TR
84304900	- - Other	5	TR
84305000	- Other machinery, self-propelled	5	20
84306100	- - Tamping or compacting machinery	5	20
84306900	- - Other	5	20
84311000	- Of machinery of heading 84.25	5	E
84312000	- Of machinery of heading 84.27	5	E
84313100	- - Of lifts, skip hoists or escalators	5	E
84313900	- - Other	5	E
84314100	- - Buckets, shovels, grabs and grips	5	20
84314200	- - Bulldozer or angledozer blades	5	E
84314310	- - - Boring drills for wells	5	E
84314390	- - - Other	5	E
84314900	- - Other	5	E
84321000	- Ploughs	5	20
84322100	- - Disc harrows	5	20
84322900	- - Other	5	20
84323100	- - No-till direct seeders, planters and transplanters	5	20
84323900	- - Other	5	20
84324100	- - Manure spreaders	5	20
84324200	- - Fertiliser distributors	5	20
84328000	- Other machinery	5	20
84329000	- Parts	5	5

84331100	- - Powered, with the cutting device rotating in a horizontal plane	5	20
84331900	- - Other	5	20
84332000	- Other mowers, including cutter bars for tractor mounting	5	20
84333000	- Other haymaking machinery	5	20
84334000	- Straw or fodder balers, including pick-up balers	5	20
84335100	- - Combine harvester-threshers	5	20
84335200	- - Other threshing machinery	5	20
84335300	- - Root or tuber harvesting machines	5	20
84335900	- - Other	5	20
84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5	15
84339000	- Parts	5	5
84341000	- Milking machines	5	20
84342000	- Dairy machinery	5	20
84349000	- Parts	5	15
84351000	- Machinery	5	20
84359000	- Parts	5	5
84361000	- Machinery for preparing animal feeding stuffs	5	20
84362100	- - Poultry incubators and brooders	5	20
84362900	- - Other	5	20
84368010	- - - Bacteria incubators for laboratories	5	20
84368090	- - - Other	5	15
84369100	- - Of poultry-keeping machinery or poultry incubators and brooders	5	10
84369900	- - Other	5	20
84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5	20
84378000	- Other machinery	5	20
84379000	- Parts	5	15

84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5	15
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	5	15
84383000	- Machinery for sugar manufacture	5	20
84384000	- Brewery machinery	5	20
84385000	- Machinery for the preparation of meat or poultry	5	20
84386000	- Machinery for the preparation of fruits, nuts or vegetables	5	20
84388000	- Other machinery	5	20
84389000	- Parts	5	15
84391000	- Machinery for making pulp of fibrous cellulosic material	5	20
84392000	- Machinery for making paper or paperboard	5	20
84393000	- Machinery for finishing paper or paperboard	5	20
84399100	- - Of machinery for making pulp of fibrous cellulosic material	5	5
84399900	- - Other	5	E
84401000	- Machinery	5	20
84409000	- Parts	5	5
84411000	- Cutting machines	5	20
84412000	- Machines for making bags, sacks or envelopes	5	20
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5	20
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	5	20
84418000	- Other machinery	5	20
84419000	- Parts	5	15
84423000	- Machinery, apparatus and equipment	5	20
84424000	- Parts of the foregoing machinery, apparatus or equipment	5	10
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5	5
84431100	- - Offset printing machinery, reel-fed	5	20

84431200	-- Offset printing machinery, sheet fed, office type (using sheet with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5	20
84431300	-- Other offset printing machinery	5	20
84431400	-- Letteress printing machinery, reel fed, excluding flexographic printing	5	20
84431500	-- Letteress printing machinery, other than reel fed, excluding flexographic printing	5	20
84431600	-- Flexographic printing machinery	5	20
84431700	-- Gravure printing machinery	5	20
84431900	-- Other	5	20
84433100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to network	0	0
84433210	--- Facsimiles machines	0	0
84433220	--- Telex machines	0	0
84433230	--- Teleprinters	0	0
84433290	--- Other	0	0
84433910	--- Copying machines incorporating an optical system	0	0
84433920	--- Copying machines instantly transferring the original image onto the duplicate	0	0
84433990	--- Other	0	0
84439100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5	20
84439920	--- Automatic document feeders	0	0
84439930	--- Paper feeders	0	0
84439940	--- Sorters	0	0
84439950	--- Liquid or powder ink catridges for printers	0	0
84439990	--- Other	0	0
84440000	Machines for extruding, drawing, texturing or cutting manmade textile materials	5	20

84451100	- - Carding machines	5	20
84451200	- - Combing machines	5	20
84451300	- - Drawing or roving machines	5	20
84451900	- - Other	5	20
84452000	- Textile spinning machines	5	20
84453000	- Textile doubling or twisting machines	5	20
84454000	- Textile winding (including weft-winding) or reeling machines	5	20
84459000	- Other	5	20
84461000	- For weaving fabrics of a width not exceeding 30 cm	5	20
84462100	- - Power looms	5	20
84462900	- - Other	5	20
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5	20
84471100	- - With cylinder diameter not exceeding 165 mm	5	20
84471200	- - With cylinder diameter exceeding 165 mm	5	20
84472000	- Flat knitting machines; stitch-bonding machines	5	20
84479000	- Other	5	20
84481100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5	20
84481900	- - Other	5	20
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5	10
84483100	- - Card clothing	5	10
84483200	- - Of machines for preparing textile fibres, other than card clothing	5	0
84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	5	10
84483900	- - Other	5	10
84484200	- - Reeds for looms, healds and heald-frames	5	0
84484900	- - Other	5	5
84485100	- - Sinkers, needles and other articles used in forming stitches	5	5
84485900	- - Other	5	10

84490000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	5	20
84501100	- - Fully-automatic machines	5	E
84501200	- - Other machines, with built-in centrifugal drier	5	20
84501900	- - Other	5	20
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	5	E
84509000	- Parts	5	20
84511000	- Dry-cleaning machines	5	5
84512100	- - Each of a dry linen capacity not exceeding 10 kg	5	E
84512900	- - Other	5	20
84513000	- Ironing machines and presses (including fusing presses)	5	20
84514000	- Washing, bleaching or dyeing machines	5	20
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5	20
84518000	- Other machinery	5	20
84519000	- Parts	5	20
84521000	- Sewing machines of the household type	5	20
84522100	- - Automatic units	5	20
84522900	- - Other	5	20
84523000	- Sewing machine needles	5	10
84529000	- Furniture, bases and covers for sewing machines and parts thereof and other parts of sewing machines	5	10
84531000	- Machinery for preparing, tanning or working hides, skins or leather	5	20
84532000	- Machinery for making or repairing footwear	5	20
84538000	- Other machinery	5	20
84539000	- Parts	5	0
84541000	- Converters	5	20
84542000	- Ingot moulds and ladles	5	20

84543000	- Casting machines	5	20
84549000	- Parts	5	10
84551000	- Tube mills	5	20
84552100	-- Hot or combination hot and cold	5	20
84552200	-- Cold	5	20
84553000	- Rolls for rolling mills	5	5
84559000	- Other parts	5	5
84561100	-- Operated by laser	0	0
84561200	-- Operated by other light or photon beam processes	0	0
84562000	- Operated by ultrasonic processes	5	20
84563000	- Operated by electro-discharge processes	5	20
84564000	- Operated by plasma arc processes	0	0
84565000	- Water-jet cutting machines	0	0
84569000	- Other	0	0
84571000	- Machining centres	5	20
84572000	- Unit construction machines (single station)	5	20
84573000	- Multi-station transfer machines	5	20
84581100	-- Numerically controlled	5	TR
84581900	-- Other	5	20
84589100	-- Numerically controlled	5	20
84589900	-- Other	5	20
84591000	- Way-type unit head machines	5	20
84592100	-- Numerically controlled	5	20
84592900	-- Other	5	20
84593100	-- Numerically controlled	5	20
84593900	-- Other	5	20
84594100	-- Numerically controlled	5	5
84594900	-- Other	5	5
84595100	-- Numerically controlled	5	20

84595900	- - Other	5	20
84596100	- - Numerically controlled	5	20
84596900	- - Other	5	20
84597000	- Other threading or tapping machines	5	20
84601200	- - Numerically controlled	5	15
84601900	- - Other	5	20
84602200	- - Centreless grinding machines, numerically controlled	5	10
84602300	- - Other cylindrical grinding machines, numerically controlled	5	10
84602400	- - Other, numerically controlled	5	10
84602900	- - Other	5	20
84603100	- - Numerically controlled	5	20
84603900	- - Other	5	20
84604000	- Honing or lapping machines	5	20
84609000	- Other	5	20
84612000	- Shaping or slotting machines	5	20
84613000	- Broaching machines	5	20
84614000	- Gear cutting, gear grinding or gear finishing machines	5	20
84615000	- Sawing or cutting-off machines	5	20
84619000	- Other	5	20
84621100	- - Closed die forging machines	5	20
84621900	- - Other	5	20
84622200	- - Profile forming machines	5	20
84622300	- - Numerically controlled press brakes	5	20
84622400	- - Numerically controlled panel benders	5	20
84622500	- - Numerically controlled roll forming machines	5	20
84622600	- - Other numerically controlled bending, folding, straightening or flattening machines	5	20
84622900	- - Other	5	20
84623200	- - Slitting lines and cut-to-length lines	5	20

84623300	- - Numerically controlled shearing machines	5	20
84623900	- - Other	5	20
84624200	- - Numerically controlled	5	20
84624900	- - Other	5	20
84625100	- - Numerically controlled	5	20
84625900	- - Other	5	20
84626100	- - Hydraulic presses	5	20
84626200	- - Mechanical presses	5	20
84626300	- - Servo-presses	5	20
84626900	- - Other	5	20
84629000	- Other	5	20
84631000	- Draw-benches for bars, tubes, profiles, wire or the like	5	20
84632000	- Thread rolling machines	5	20
84633000	- Machines for working wire	5	20
84639000	- Other	5	20
84641000	- Sawing machines	0	0
84642000	- Grinding or polishing machines	0	0
84649000	- Other	0	0
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	5	20
84652000	- Machining centres	5	20
84659100	- - Sawing machines	5	20
84659200	- - Planing, milling or moulding (by cutting) machines	5	20
84659300	- - Grinding, sanding or polishing machines	5	20
84659400	- - Bending or assembling machines	5	20
84659500	- - Drilling or morticing machines	5	20
84659600	- - Splitting, slicing or paring machines	5	20
84659900	- - Other	5	20
84661000	- Tool holders and self-opening dieheads	5	20

84662000	- Work holders	5	20
84663000	- Dividing heads and other special attachments for machine-tools	5	20
84669100	- - For machines of heading 84.64	0	0
84669200	- - For machines of heading 84.65	5	5
84669300	- - For machines of headings Nos. 84.56 to 84.61	0	0
84669400	- - For machines of heading 84.62 or 84.63	5	20
84671100	- - Rotary type (including combined rotary-percussion)	5	20
84671910	- - - Drills, lathes and threaders	5	20
84671920	- - - Wrenches, screw drivers and nut setting devices	5	20
84671930	- - - Surface polishing, scouring and levelling machines	5	20
84671940	- - - Circular saws, chain saws and the like	5	20
84671950	- - - De-scaling hammers, chipping hammers, punching hammers, riveting hammers and concrete breaking hammers	5	20
84671960	- - - Jaw-type riveting machines	5	20
84671970	- - - Shearing machines	5	20
84671980	- - - Compacting and tamping machines for road construction or maintenance	5	20
84671990	- - - Other	5	20
84672100	- - Drills of all kinds	5	15
84672200	- - Saws	5	5
84672900	- - Other	5	20
84678100	- - Chain saws	5	20
84678900	- - Other	5	20
84679100	- - Of chain saws	5	5
84679200	- - Of pneumatic tools	5	5
84679900	- - Other	5	10
84681000	- Hand-held blow pipes	5	20
84682000	- Other gas-operated machinery and apparatus	5	20
84688000	- Other machinery and apparatus	5	20

84689000	- Parts	5	20
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	0
84702100	- - Incorporating a printing device	0	0
84702900	- - Other	0	0
84703000	- Other calculating machines	0	0
84705000	- Cash registers	0	0
84709010	- - - Postage franking machines	0	0
84709020	- - - Ticket-issuing machines	0	0
84709090	- - - Other	0	0
84713000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0
84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	0
84714900	- - Other, presented in the form of systems	0	0
84715000	- Processing units other than those of subheading 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	0	0
84716000	- Input or output units, whether or not containing storage units in the same housing	0	0
84717000	- Storage units	0	0
84718000	- Other units of automatic data processing machines	0	0
84719000	- Other	0	0
84721000	- Duplicating machines	5	5
84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5	5
84729010	- - - Ticket-issuing machines (other than those incorporating a calculating devices or coin-operated machines of heading 84.70)	0	0

84729020	- - - Coin-sorting or coin-counting machines, counting and wrapping machines	0	0
84729030	- - - Pencil-sharpening machines	0	0
84729040	- - - Paper punching machines	0	0
84729050	- - - Staplers and staple removers	0	0
84729060	- - - Paper shredders	0	0
84729070	- - - Cash registers without calculating devices	5	5
84729080	- - - ATM machines	0	0
84729090	- - - Other	0	0
84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0
84732900	- - Other	0	0
84733000	- Parts and accessories of the machines of heading 84.71	0	0
84734000	- Parts and accessories of the machines of heading 84.72	5	20
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.70 to 84.72	0	0
84741000	- Sorting, screening, separating or washing machines	5	20
84742000	- Crushing or grinding machines	5	20
84743100	- - Concrete or mortar mixers	5	20
84743200	- - Machines for mixing mineral substances with bitumen	5	20
84743900	- - Other	5	20
84748000	- Other machinery	5	20
84749000	- Parts	5	E
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5	20
84752100	- - Machines for making optical fibres and preforms thereof	5	20
84752900	- - Other	5	20
84759000	- Parts	5	0
84762100	- - Incorporating heating or refrigerating devices	5	20
84762900	- - Other	5	15

84768100	- - Incorporating heating or refrigerating devices	5	20
84768900	- - Other	5	20
84769000	- Parts	5	5
84771000	- Injection-moulding machines	0	0
84772000	- Extruders	5	20
84773000	- Blow moulding machines	5	20
84774000	- Vacuum moulding machines and other thermoforming machines	5	20
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5	20
84775900	- - Other	5	20
84778000	- Other machinery	5	20
84779000	- Parts	0	0
84781000	- Machinery	5	20
84789000	- Parts	5	20
84791010	- - - Surface levelling machinery used for road construction	5	TR
84791020	- - - Machinery for bedding gravel or asphalt on roads	5	TR
84791030	- - - Traffic road marking machines (other than spraying machines)	5	5
84791090	- - - Other	5	TR
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	5	TR
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5	TR
84794000	- Rope or cable-making machines	5	TR
84795000	- Industrial robots, not elsewhere specified or included	0	0
84796000	- Evaporative air coolers	5	20
84797100	- - Of a kind used in airports	5	0
84797900	- - Other	5	5
84798100	- - For treating metal, including electric wire coil-winders	5	TR

84798200	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5	E
84798300	- - Cold isostatic presses	5	E
84798910	- - - Soap making machinery	0	0
84798920	- - - Machines and equipment for making baskets and mats	0	0
84798930	- - - Machines and equipment for making brushes	0	0
84798940	- - - Air humidifiers or dehumidifiers, other than the appliances of heading 84.15, 84.24 or 85.09	0	0
84798950	- - - Pump-type automatic greasers for machinery	0	0
84798960	- - - Match dipping machines	0	0
84798970	- - - Machines for coating welding electrodes	0	0
84798980	- - - Bolting or unbolting machines and metal core extractors, other than hand tools of Chapter 82, and hand tools of heading 84.67 or 85.08	0	0
84798991	- - - - Machines for the maintenance of pipelines and sewerage	0	0
84798992	- - - - Machines for stuffing blankets and mattresses with quilt and upholstering them using a blowing or propelling device	0	0
84798993	- - - - Machines for applying abrasives to any backing (fabrics, paper, etc.)	0	0
84798994	- - - - Divers' bells and metal diving suits fitted with mechanical devices	0	0
84798999	- - - - Other	0	0
84799000	- Parts	0	0
84801000	- Moulding boxes for metal foundry	5	20
84802000	- Mould bases	5	20
84803010	- - - Of wood or iron	5	20
84803090	- - - Of other materials	5	20
84804100	- - Injection or compression types	5	20
84804900	- - Other	5	20
84805000	- Moulds for glass	5	20
84806000	- Moulds for mineral materials	5	20

84807100	- - Injection or compression types	0	0
84807900	- - Other	5	5
84811000	- Pressure-reducing valves	5	E
84812000	- Valves for oleohydraulic or pneumatic transmissions	5	E
84813000	- Check valves	5	E
84814000	- Safety or relief valves	5	E
84818010	- - - Inner tube valves for tyres	5	E
84818020	- - - Radiator discharge valves	5	10
84818030	- - - Valves for gas cylinders	5	E
84818040	- - - Buoy- operated valves	5	20
84818050	- - - Fire hydrants and nozzles	5	20
84818060	- - - Nozzles and valves for spraying and irrigation hoses	5	15
84818070	- - - Valves for draining the water from bathrooms and bathtubs	5	E
84818080	- - - Lids for pressure or spraying cans filled with insecticides, disinfectants, etc.	5	20
84818090	- - - Other	5	E
84819000	- Parts	5	E
84821000	- Ball bearings	5	20
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	5	20
84823000	- Spherical roller bearings	5	20
84824000	- Needle roller bearings, including cage and needle roller assemblies	5	20
84825000	- Other cylindrical roller bearings, including cage and roller assemblies	5	20
84828000	- Other, including combined ball/roller bearings	5	20
84829100	- - Balls, needles and rollers	5	10
84829900	- - Other	5	10
84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks	5	E

84832000	- Bearing housings, incorporating ball or roller bearings	5	20
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	5	TR
84834000	- 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	5	E
84835000	- Flywheels and pulleys, including pulley blocks	5	E
84836000	- Clutches and shaft couplings (including universal joints)	5	TR
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5	20
84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	E
84842000	- Mechanical seals	5	E
84849000	- Other	5	E
84851000	- By metal deposit	5	E
84852000	- By plastics or rubber deposit	5	E
84853000	- By plaster, cement, ceramics or glass deposit	5	E
84858000	- Other	5	E
84859000	- Parts	5	E
84861010	- - - Milling machines using concentrated ion beams for producing or repairing masks and boules shapes on semiconductor devices	0	0
84861020	- - - Machines for sawing blocks of monocrystal semiconductors into chips or thin discs into wafers	0	0
84861030	- - - Grinding and polishing machines for processing semiconductor chips	0	0
84861040	- - - Cubes cutting machines for milling or notching semiconductor chips	0	0
84861090	- - - Other	0	0
84862010	- - - Tools for the dry drilling of patterns on semiconductors	0	0
84862020	- - - Ion plant machines for activating semiconductors by coating	0	0
84862030	- - - Direct drawing machines on wafers	0	0

84862040	- - - Row drawing machines (by the repetition of images)	0	0
84862050	- - - Other machines for displaying or drawing patterns of circuits on sensitised semiconductor materials	0	0
84862060	- - - Apparatus for fixing moulds, adhesive tape apparatus and apparatus for fixing wire for assembling semiconductor chips	0	0
84862070	- - - Spray apparatus for drilling, extracting or cleaning semiconductor chips	0	0
84862090	- - - Other	0	0
84863010	- - - Apparatus for wet drilling or for removing or cleaning flat panel displays	0	0
84863090	- - - Other	0	0
84864010	- - - Pattern production apparatus of a kind used in the production of masks or boules of light-proof coated layers	0	0
84864020	- - - Self propelled machines for transporting, handling or storing of semiconductor chips, wafer covers and cans, and other articles for semiconductors devices	0	0
84864030	- - - Microscopes using electronic beams fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	0	0
84864091	- - - - Microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	0	0
84864092	- - - - Photomicrographic microscopes fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	0	0
84864099	- - - - Other	0	0
84869010	- - - Parts for fixing blocks apparatus, adhesive tapes apparatus and wires tie apparatus for assembling semiconductor chips	0	0
84869020	- - - Parts of ion planting machines for activation of semiconductors coating	0	0
84869030	- - - Parts and accessories for apparatus of subheadings from 8486.20.30 to 8486.20.50	0	0
84869040	- - - Parts for self propelled machines for transporting, handling, and storing semiconductor chips, covers and wafers cans, and other semiconductors devices	0	0

84869090	- - - Other	0	0
84871000	- Ships' or boats' propellers and blades therefor	5	20
84879000	- Other	5	E
85011000	- Motors of an output not exceeding 37.5 W	5	20
85012000	- Universal AC/DC motors of an output exceeding 37.5 W	5	E
85013100	- - Of an output not exceeding 750 W	5	E
85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	5	E
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	5	E
85013400	- - Of an output exceeding 375 kW	5	E
85014000	- Other AC motors, single-phase	5	20
85015100	- - Of an output not exceeding 750 W	5	20
85015200	- - Of an output exceeding 750 W but not exceeding 75 kW	5	20
85015300	- - Of an output exceeding 75 kW	5	20
85016100	- - Of an output not exceeding 75 kVA	5	20
85016200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5	E
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	5	20
85016400	- - Of an output exceeding 750 kVA	5	20
85017100	- - Of an output not exceeding 50 W	5	20
85017200	- - Of an output exceeding 50 W	5	20
85018000	- Photovoltaic AC generators	5	20
85021100	- - Of an output not exceeding 75 kVA	5	E
85021200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5	E
85021300	- - Of an output exceeding 375 kVA	5	E
85022000	- Generating sets with spark-ignition internal combustion piston engines	5	TR
85023100	- - Wind-powered	5	TR
85023900	- - Other	5	TR
85024000	- Electric rotary converters	5	TR

85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	5	E
85041000	- Ballasts for discharge lamps or tubes	5	E
85042100	-- Having a power handling capacity not exceeding 650 kVA	5	E
85042200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5	E
85042300	-- Having a power handling capacity exceeding 10,000 kVA	5	E
85043100	-- Having a power handling capacity not exceeding 1 kVA	5	E
85043200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5	E
85043300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5	E
85043400	-- Having a power handling capacity exceeding 500 kVA	5	E
85044011	---- Charger for portable phones and tablets	0	0
85044012	---- Charger for laptop computers	0	0
85044013	---- Charger for dry batteries	0	0
85044014	---- Power supply for desktop computers	0	0
85044019	---- Other	0	0
85044090	--- Other	0	0
85045010	--- Other electrical inductors for energy supply of automatic data processing machines, there units and communication apparatus	0	0
85045090	--- Other	0	0
85049000	- Parts	5	E
85051100	-- Of metal	5	20
85051900	-- Other	5	20
85052000	- Electro-magnetic couplings, clutches and brakes	5	20
85059000	- Other, including parts	5	20
85061010	--- Dry batteries for portable devices of a voltage 1.5 V and over	5	20
85061090	--- Other	5	20
85063010	--- Dry batteries for portable devices of a voltage 1.5 V and over	5	20

85063090	- - - Other	5	20
85064010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	5	TR
85064090	- - - Other	5	20
85065010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	5	20
85065090	- - - Other	5	20
85066010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	5	20
85066090	- - - Other	5	20
85068010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	5	20
85068090	- - - Other	5	20
85069000	- Parts	5	20
85071000	- Lead-acid, of a kind used for starting piston engines	5	E
85072000	- Other lead-acid accumulators	5	E
85073000	- Nickel-cadmium	5	TR
85075000	- Nickel-metal hybride	5	20
85076000	- Lithium-ion	5	TR
85078000	- Other accumulators	5	20
85079000	- Parts	5	20
85081100	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ	5	20
85081910	- - - For household use of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity exceeding 20 ℓ, but not exceeding 50 ℓ	5	20
85081920	- - - For household use of a power exceeding 1,500W but not exceeding 3,000W, and having a dust bag or other receptacle capacity not exceeding 50 ℓ	5	20
85081990	- - - Other	0	0
85086000	- Other vacuum cleaners	5	20
85087000	- Parts	5	15
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	5	20
85098010	- - - Potato peelers and chippers	5	TR

85098020	- - -Various machines for cutting meat, cheese, bread, vegetables and fruits	5	TR
85098030	- - - Machines for sharpening and polishing kitchen and table cutlery	5	15
85098040	- - - Electric tooth brushes	5	E
85098090	- - - Other	5	E
85099000	- Parts	5	15
85101000	- Shavers	5	15
85102000	- Hair clippers	5	15
85103000	- Hair-removing appliances	5	15
85109000	- Parts	5	15
85111000	- Sparking plugs	5	20
85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	5	20
85113000	- Distributors; ignition coils	5	5
85114000	- Starter motors and dual purpose starter-generators	5	20
85115000	- Other generators	5	E
85118000	- Other equipment	5	20
85119000	- Parts	5	15
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	5	20
85122000	- Other lighting or visual signalling equipment	5	E
85123000	- Sound signalling equipment	5	15
85124000	- Windscreen wipers, defrosters and demisters	5	15
85129000	- Parts	5	E
85131000	- Lamps	5	20
85139000	- Parts	5	15
85141100	- - Hot isostatic presses	0	0
85141900	- - Other	0	0
85142000	- Induction or dielectric furnaces and ovens	0	0
85143100	- - Electron beam furnaces	0	0

85143200	- - Plasma and vacuum arc furnaces	0	0
85143900	- - Other	0	0
85144000	- Other induction or dielectric heating equipment	5	20
85149000	- Parts	0	0
85151100	- - Soldering irons and guns	5	20
85151900	- - Other	5	20
85152100	- - Fully or partly automatic	5	20
85152900	- - Other	5	20
85153100	- - Fully or partly automatic	5	20
85153900	- - Other	5	20
85158000	- Other machines and apparatus	5	20
85159000	- Parts	5	15
85161010	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity 200 ℓ or less	5	E
85161020	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity exceeding 200 ℓ	5	E
85162100	- - Storage heating radiators	5	15
85162910	- - - Domestic electric heating apparatus	5	15
85162990	- - - Other	5	15
85163100	- - Hair dryers	5	TR
85163200	- - Other hair-dressing apparatus	5	TR
85163300	- - Hand-drying apparatus	5	5
85164000	- Electric smoothing irons	5	TR
85165000	- Microwave ovens	5	TR
85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5	TR
85167100	- - Coffee or tea makers	5	TR
85167200	- - Toasters	5	TR
85167910	- - - Coffee roasters or popcorn makers	5	15
85167920	- - - Electric incense burners	5	15

85167990	- - - Other	5	E
85168000	- Electric heating resistors	5	5
85169000	- Parts	5	20
85171100	- - Line telephone sets with cordless handsets	0	0
85171300	- - Smartphones	0	0
85171410	- - - Telephones for cellular networks (mobile)	0	0
85171420	- - - Telephones for satellite networks (Thuraya and the like)	0	0
85171490	- - - Other	0	0
85171800	- - Other	0	0
85176100	- - Base station	0	0
85176210	- - - Switching board and telephone exchange apparatus	0	0
85176220	- - - Other apparatus for current lines conductor systems or digital line systems	0	0
85176230	- - - Special transmission apparatus for simultaneous interpretation	0	0
85176240	- - - Special apparatus for reception of relief signals from vessels, aircraft, etc.	0	0
85176250	- - - Wireless microphones incorporating a short cable(antenna) or small metal antenna other than radio or television apparatus	0	0
85176260	- - - Apparatus for remote transmission or reception of signals	0	0
85176270	- - - Wireless telephones including wireless reception apparatus for vehicles, vessels, aircraft, trains, etc.	0	0
85176280	- - - Regulating surface boxes with communication function : a device based on a microprocessor incorporating internet access modem, with data exchange function	0	0
85176290	- - - Other	0	0
85176910	- - - Alarms and sound signalling apparatus	0	0
85176990	- - - Other	0	0
85177100	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	0
85177900	- - Other	0	0

85181010	- - - Microphones with a frequency between 300 Hz - 3.4 KHz of a diameter not exceeding 10 mm and a height not exceeding 3 mm for communication purposes	0	0
85181090	- - - Other	0	0
85182100	- - Single loudspeakers, mounted in their enclosures	5	20
85182200	- - Multiple loudspeakers, mounted in the same enclosure	5	20
85182910	- - - Loudspeakers, without their enclosures, with a frequency between 300 Hz - 3.4 KHz with a diameter not exceeding 50 mm for commonucations purposes	0	0
85182990	- - - Other	0	0
85183010	- - - Headphones for line telephone	0	0
85183090	- - - Other	0	0
85184010	- - - Electric amplifiers for use in the reproduction of signals in the telephone line technology products provided for in the WTO Information Technology Agreement(ITA)	0	0
85184090	- - - Other	5	5
85185000	- Electric sound amplifier sets	5	20
85189010	- - - Parts of electric amplifiers for use as reformation signalling apparatus in telephone lines technique products of the WTO Information Technology Agreement(ITA)	0	0
85189090	- - - Other	5	5
85192000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	5	5
85193000	- Turntables (record-decks)	5	TR
85198100	- - Using magnetic, optical or semiconductor media	5	5
85198900	- - Other	5	15
85211000	- Magnetic tape-type	5	20
85219000	- Other	5	TR
85221000	- Pick-up cartridges	5	10
85229000	- Other	5	10
85232100	- - Cards incorporating a magnetic stripe	5	15

85232910	- - - Unrecorded magnetic media, for sound or video recorders	0	0
85232990	- - - Other	0	0
85234100	- - Unrecorded	0	0
85234900	- - Other	0	0
85235100	- - Solid-state non-volatile storage devices	0	0
85235200	- - Smart cards	0	0
85235900	- - Other	0	0
85238000	- Other	0	0
85241100	- - Of liquid crystals	5	0
85241200	- - Of organic light-emitting diodes (OLED)	5	0
85241900	- - Other	5	0
85249100	- - Of liquid crystals	5	0
85249200	- - Of organic light-emitting diodes (OLED)	5	0
85249900	- - Other	5	0
85255000	- Transmission apparatus	0	0
85256000	- Transmission apparatus incorporating reception apparatus	0	0
85258110	- - - High-speed video cameras	0	0
85258120	- - - High-speed digital cameras for still images	0	0
85258130	- - - High-speed television cameras for security surveillance only	0	0
85258190	- - - Other high-speed cameras	0	0
85258210	- - - Radiation-hardened or radiation-tolerant video cameras	0	0
85258220	- - - Radiation-hardened or radiation-tolerant digital cameras for still images	0	0
85258230	- - - Radiation-hardened or radiation-tolerant television cameras for security surveillance only	0	0
85258290	- - - Other radiation-hardened or radiation-tolerant cameras	0	0
85258310	- - - Video cameras for night vision	0	0
85258320	- - - Night vision digital cameras for still images	0	0
85258330	- - - Night vision television cameras for security surveillance only	0	0

85258390	- - - Other night vision cameras	0	0
85258910	- - - Video cameras	0	0
85258920	- - - Digital cameras for still images	0	0
85258930	- - -Television cameras for security surveillance only	0	0
85258990	--- Other	0	0
85261000	- Radar apparatus	5	15
85269110	- - - Global Positioning Systems (GPS)	5	15
85269190	- - - Other	5	E
85269200	- - Radio remote control apparatus	5	5
85271200	- - Pocket-size radio cassette-players	5	5
85271300	- - Other apparatus combined with sound recording or reproducing apparatus	5	20
85271900	- - Other	5	5
85272100	- - Combined with sound recording or reproducing apparatus	5	15
85272900	- - Other	5	5
85279100	- - Combined with sound recording or reproducing apparatus	5	10
85279200	- - Not combined with sound recording or reproducing apparatus but combined with a clock	5	15
85279900	- - Other	5	5
85284200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	0
85284900	- - Other	5	TR
85285200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	0
85285900	- - Other	5	20
85286200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	0
85286900	- - Other	5	20
85287110	- - - Boxes with adjustment surface having a communication function; a device based on a microprocessor incorporating a modem for internet access, with an information exchange function	0	0

85287120	- - - Apparatus for reception of television transmission via satellites (receivers)	5	E
85287190	- - - Other	5	E
85287220	- - - Smart television apparatus	5	0
85287230	- - - Other television apparatus	5	E
85287290	- - - Other	5	E
85287300	- - Other monochrome	5	10
85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	0
85299010	- - - Parts for transmission apparatus other than transmission apparatus for radiobroadcasting or television, transmission apparatus incorporating receivers , digital video cameras for still pictures , portable transmission apparatus for communication, alarm or calling	0	0
85299090	- - - Other	0	0
85301000	- Equipment for railways or tramways	5	20
85308000	- Other equipment	5	20
85309000	- Parts	5	5
85311000	- Burglar or fire alarms and similar apparatus	5	TR
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	0
85318010	- - - Electric bells for doors	5	TR
85318020	- - - Flat-panel displays (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other display technologies) for the products of the WTO Information Techonology Agreement(ITA)	0	0
85318030	- - - Alarms and sound signalling apparatus	0	0
85318090	- - - Other	5	E
85319010	- - - Parts for apparatus of subheading 8531.80.20, 8531.80.30	0	0
85319090	- - - Other	0	0

85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	0
85322100	- - Tantalum	0	0
85322200	- - Aluminium electrolytic	0	0
85322300	- - Ceramic dielectric, single layer	0	0
85322400	- - Ceramic dielectric, multilayer	0	0
85322500	- - Dielectric of paper or plastics	0	0
85322900	- - Other	0	0
85323000	- Variable or adjustable (pre-set) capacitors	0	0
85329000	- Parts	0	0
85331000	- Fixed carbon resistors, composition or film types	0	0
85332100	- - For a power handling capacity not exceeding 20 W	0	0
85332900	- - Other	0	0
85333100	- - For a power handling capacity not exceeding 20 W	0	0
85333900	- - Other	0	0
85334000	- Other variable resistors, including rheostats and potentiometers	0	0
85339000	- Parts	0	0
85340000	Printed circuits	0	0
85351000	- Fuses	5	20
85352100	- - For a voltage of less than 72.5 kV	5	E
85352900	- - Other	5	E
85353000	- Isolating switches and make-and-break switches	5	E
85354000	- Lightning arresters, voltage limiters and surge suppressors	5	20
85359000	- Other	5	E
85361000	- Fuses	5	TR
85362000	- Automatic circuit breakers	5	E
85363000	- Other apparatus for protecting electrical circuits	5	20
85364100	- - For a voltage not exceeding 60 V	5	20

85364900	- - Other	5	TR
85365010	- - - Electro- electronic switches consisting of optically-connected output and input circuits(insulated rheostatic electrical switches)	0	0
85365020	- - - Electronic switches, including electronic switches protected against temperature, consisting of a transistor and a logical chip (chip-on-chip technology) for a voltage not exceeding 1,000 V	0	0
85365030	- - - Rapid movement electromechanical switches for a current not exceeding 11 A	0	0
85365090	- - - Other	0	0
85366100	- - Lamp-holders	5	E
85366910	- - - Plugs and sockets for co-axial wires and printed circuits	0	0
85366920	- - - Other plugs and sockets	0	0
85367000	- Connectors for optical fibres, optical fibres bundles or cables	5	20
85369010	- - - Connection and contact elements for wires and cables	0	0
85369020	- - - Chips probes	0	0
85369091	- - - - Adapters, whether or not incorporating a slot for USB or the like	0	0
85369099	- - - - Other	0	0
85371000	- For a voltage not exceeding 1,000 V	5	E
85372000	- For a voltage exceeding 1,000 V	5	E
85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	5	E
85389000	- Other	5	E
85391000	- Sealed beam lamp units	5	20
85392110	- - - Halogen lamps used for the modes of transport (e.g. vehicles, aircraft, trains, etc.)	5	20
85392190	- - - Other	5	20
85392200	- - Other of a power not exceeding 200 W and for a voltage exceeding 100 V	5	20
85392900	- - Other	5	20
85393100	- - Fluorescent, hot cathode	5	20

85393200	- - Mercury or sodium vapour lamps; metal halide lamps	5	20
85393900	- - Other	5	20
85394100	- - Arc-lamps	5	20
85394900	- - Other	5	20
85395100	- - Light-emitting diode (LED) modules	5	15
85395200	- - Light-emitting diode (LED) lamps	5	15
85399000	- Parts	5	15
85401100	- - Colour	5	20
85401200	- - Other monochrome	5	5
85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5	5
85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes colour, with a phosphor dot screen pitch smaller than 0.4 mm	5	5
85406000	- Other cathode-ray tubes	5	0
85407100	- - Magnetrons	5	5
85407900	- - Other	5	0
85408100	- - Receiver or amplifier valves and tubes	5	5
85408900	- - Other	5	0
85409100	- - Of cathode-ray tubes	5	0
85409900	- - Other	5	5
85411000	- Diodes, other than photosensitive or light emitting diodes	0	0
85412100	- - With a dissipation rate of less than 1 W	0	0
85412900	- - Other	0	0
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0	0
85414100	- - Light-emitting diodes (LED)	0	0
85414200	- - Photovoltaic cells not assembled in modules or made up into panels	0	0
85414300	- - Photovoltaic cells assembled in modules or made up into panels	0	0
85414900	- - Other	0	0
85415100	- - Semiconductor-based transducers	0	0

85415900	- - Other	0	0
85416000	- Mounted piezo-electric crystals	0	0
85419000	- Parts	0	0
85423100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	0
85423200	- - Memories	0	0
85423300	- - Amplifiers	0	0
85423900	- - Other	0	0
85429000	- Parts	0	0
85431000	- Particle accelerators	5	20
85432000	- Signal generators	5	20
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	0
85434010	- - Electronic cigarettes	SpGo	SpGo
85434020	- - - Electronic water pipe "shisha"	SpGo	SpGo
85434030	- - - Electrically heated devices for cigarettes	SpGo	SpGo
85434090	- - - Other	SpGo	SpGo
85437010	- - - Electrical apparatus having a translation or dictionary functions	0	0
85437020	- - - Flat-panel displays (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other display technologies) for the products of the WTO Information Techonology Agreement(ITA)	0	0
85437090	- - - Other	0	0
85439010	- - - Micro electronic assemblies	0	0
85439091	- - - - For electronic cigarettes other than accumulators of heading 85.07	SpGo	SpGo
85439092	- - - - For electronic water pipe "shisha" other than accumulators of heading 85.07	SpGo	SpGo
85439093	- - - - For electrically heated devices for cigarettes other than accumulators of heading 85.07	SpGo	SpGo

85439098	- - - - For other smoking electronic devices	SpGo	SpGo
85439099	- - - - Other	0	0
85441100	- - Of copper	5	E
85441900	- - Other	5	E
85442010	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	5	E
85442020	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	5	E
85442030	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	5	E
85442090	- - - Other	5	E
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5	E
85444211	- - - - Electric connectors for cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V but not exceeding 1,000 V	0	0
85444219	- - - - Other	0	0
85444221	- - - - Electric connectors for wire of a cross-section not exceeding 10 mm	0	0
85444229	- - - - Other	0	0
85444230	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	0	0
85444240	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	0	0
85444291	- - - - Other electric connectors	0	0
85444299	- - - - Other	0	0
85444910	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V but not exceeding 1,000 V	5	E
85444921	- - - - For a voltage not exceeding 80 V	0	0
85444929	- - - - Other	5	E
85444931	- - - - For a voltage not exceeding 80 V	0	0
85444939	- - - - Other	5	TR
85444941	- - - - For a voltage not exceeding 80 V	0	0

85444949	- - - - Other	5	E
85444991	- - - - For a voltage not exceeding 80 V	0	0
85444999	- - - - Other	5	E
85446010	- - - Electric cable of a cross-section exceeding 10 mm	5	E
85446020	- - - Electric cable of a cross-section not exceeding 10 mm	5	E
85446030	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	5	E
85446090	- - - Other	5	E
85447000	- Optical fibre cables	0	0
85451100	- - Of a kind used for furnaces	5	TR
85451900	- - Other	5	20
85452000	- Brushes	5	20
85459000	- Other	5	20
85461000	- Of glass	5	0
85462000	- Of ceramics	5	15
85469000	- Other	5	E
85471000	- Insulating fittings of ceramics	5	5
85472000	- Insulating fittings of plastics	5	15
85479000	- Other	5	20
85480000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	5	TR
85491100	- - Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	5	20
85491200	- - Other, containing lead, cadmium or mercury	5	20
85491300	- - Sorted by chemical type and not containing lead, cadmium or mercury	5	20
85491400	- - Unsorted and not containing lead, cadmium or mercury	5	20
85491900	- - Other	5	20

85492100	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5	20
85492900	- - Other	5	20
85493100	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5	20
85493910	- - - Waste and scrap of integrated circuits	0	0
85493990	- - - Other	5	20
85499100	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5	20
85499900	- - Other	5	20
86011000	- Powered from an external source of electricity	5	5
86012000	- Powered by electric accumulators	5	5
86021000	- Diesel-electric locomotives	5	0
86029000	- Other	5	0
86031000	- Powered from an external source of electricity	5	0
86039000	- Other	5	0
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	5	0
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	5	0
86061000	- Tank wagons and the like	5	0

86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	5	10
86069100	-- Covered and closed	5	0
86069200	-- Open, with non-removable sides of a height exceeding 60 cm	5	15
86069900	-- Other	5	5
86071100	-- Driving bogies and bissel-bogies	5	0
86071200	-- Other bogies and bissel-bogies	5	5
86071900	-- Other, including parts	5	5
86072100	-- Air brakes and parts thereof	5	5
86072900	-- Other	5	5
86073000	- Hooks and other coupling devices, buffers, and parts thereof	5	10
86079100	-- Of locomotives	5	5
86079900	-- Other	5	5
86080000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	5	5
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	5	15
87011000	- Single axle tractors	5	20
87012100	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5	E
87012200	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5	E
87012300	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5	E
87012400	-- With only electric motor for propulsion	5	E
87012900	-- Other	5	E
87013000	- Track-laying tractors	5	15

87019100	- - Not exceeding 18 kW	5	20
87019200	- - Exceeding 18 kW but not exceeding 37 kW	5	20
87019300	- - Exceeding 37 kW but not exceeding 75 kW	5	E
87019400	- - Exceeding 75 kW but not exceeding 130 kW	5	15
87019500	- - Exceeding 130 kW	5	E
87021000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5	E
87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5	TR
87023000	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5	TR
87024000	- With only electric motor for propulsion	5	E
87029000	- Other	5	E
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5	20
87032111	- - - - Make of the Clearance year or the year that follows	5	E
87032112	- - - - Make of the first year preceding the clearance year or earlier	5	E
87032131	- - - - Model of the clearance year or the year that follows	5	E
87032132	- - - - Model of the first year preceding clearance year or earlier	5	E
87032150	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	5	E
87032160	- - - Motor-home vehicles and the like for trips and picnics	5	E
87032171	- - - - Tuk Tuk or Raksha and the like	5	E
87032179	- - - - Other	5	E
87032180	- - - Vehicles specially designed to be driven by crippled or paraplegic people	5	TR
87032190	- - - Other	5	TR
87032211	- - - - Model of the clearance year or the year that follows	5	E
87032212	- - - - Model of the first year preceding clearance year or earlier	5	E
87032231	- - - - Model of the clearance year or the year that follows	5	20
87032232	- - - - Model of the first year preceding clearance year or earlier	5	E

87032250	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	5	E
87032260	- - - Motor-home vehicles and the like for trips and picnics	5	TR
87032270	- - - Three-wheel light vehicles of simple construction	5	TR
87032280	- - - Vehicles specially designed to be driven by crippled or paraplegic people	5	15
87032290	- - - Other	5	20
87032311	- - - - Model of the clearance year or the year that follows	5	E
87032312	- - - - Model of the first year preceding clearance year or earlier	5	E
87032331	- - - - Model of the clearance year or the year that follows	5	E
87032332	- - - - Model of the first year preceding clearance year or earlier	5	15
87032350	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	5	TR
87032360	- - - Motor-home vehicles and the like for trips and picnics	5	E
87032370	- - - Three-wheel light vehicles of simple construction	5	E
87032380	- - - Vehicles specially designed to be driven by crippled or paraplegic people	5	TR
87032390	- - - Other	5	20
87032411	- - - - Model of the clearance year or the year that follows	5	E
87032412	- - - - Model of the first year preceding clearance year or earlier	5	20
87032431	- - - - Model of the clearance year or the year that follows	5	E
87032432	- - - - Model of the first year preceding clearance year or earlier	5	15
87032450	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	5	15
87032460	- - - Motor-home vehicles and the like for trips and picnics	5	E
87032470	- - - Vehicles specially designed to be driven by crippled or paraplegic people	5	TR
87032490	- - - Other	5	TR
87033100	- - Of a cylinder capacity not exceeding 1,500 cc	5	E
87033200	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	5	E

87033300	- - Of a cylinder capacity exceeding 2,500 cc	5	E
87034000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	5	E
87035000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	5	E
87036000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	5	E
87037000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	5	E
87038000	- Other vehicles, with only electric motor for propulsion	5	E
87039000	- Other	5	E
87041000	- Dumpers designed for off-highway use	5	20
87042110	- - - Light trucks (pickup) single or double cabin, assembled	5	E
87042120	- - - Trucks for light transport (Diyana, half lorry, and the like) whether or not fitted with tipbox, assembled	5	E
87042130	- - - Tankers, assembled	5	E
87042140	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5	15
87042150	- - - Chassis, incorporating driver's cabin	5	E
87042160	- - - Refrigerated vehicles	5	15
87042191	- - - - 3-tire light vehicles for transport of goods	5	E
87042199	- - - - Other	5	E
87042210	- - - Lorries, assembled	5	20
87042220	- - - Fitted with a tipbox, assembled	5	15
87042230	- - - Tankers, assembled	5	E

87042240	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5	10
87042250	- - - Shuttle cars	5	0
87042260	- - - Vehicles fitted with lifting pulleys and self-loading equipment	5	E
87042270	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete, and vehicles especially constructed for the transport of gas and chemicals	5	E
87042291	- - - - Refrigerated vehicles	5	E
87042299	- - - - Other	5	10
87042310	- - - Lorries, assembled	5	20
87042320	- - - Fitted with tipbox, assembled	5	E
87042330	- - - Tankers, assembled	5	E
87042340	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	5	15
87042350	- - - Vehicles fitted with lifting pulleys and self-loading equipment	5	10
87042360	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete	5	20
87042370	- - - Vehicles specially constructed for the transport of gas and chemicals	5	5
87042391	- - - - Refrigerated vehicles	5	5
87042399	- - - - Other	5	5
87043110	- - - Single-cab pickups, assembled	5	20
87043120	- - - Two-cab pickups, assembled	5	20
87043130	- - - Light trucks (Dyana, half-lorries and the like) with a standard box, assembled	5	20
87043140	- - - Light trucks (Dyana, half-lorries and the like) with tipbox, assembled	5	E
87043150	- - - Tankers, assembled	5	15
87043160	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5	15
87043170	- - - Chassis incorporating a driver's cabin	5	E
87043180	- - - Refrigerated vehicles	5	20

87043190	- - - Other	5	E
87043210	- - - Lorries, tippers and tanks, assembled	5	20
87043220	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	5	15
87043290	- - - Other	5	E
87044100	- - g.v.w. not exceeding 5 tonnes	5	E
87044200	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	5	E
87044300	- - g.v.w. exceeding 20 tonnes	5	E
87045100	- - g.v.w. not exceeding 5 tonnes	5	E
87045200	- - g.v.w. exceeding 5 tonnes	5	E
87046000	- Other with only electric motor for propulsion	5	E
87049000	- Other	5	E
87051000	- Crane lorries	5	20
87052000	- Mobile drilling derricks	5	20
87053000	- Fire fighting vehicles	5	E
87054000	- Concrete-mixer lorries	5	E
87059010	- - - Towing and repair vehicles and mobile workshops, equipped with various mechanical tools	5	20
87059020	- - - Vehicles fitted with ladders or elevating platforms for the maintenance of electric overhead cables, street lighting, etc.	5	E
87059030	- - - Vehicles specially designed for cleaning streets, squares, airfields, etc.	5	20
87059040	- - - Spraying vehicles for all purposes	5	E
87059050	- - - Stacking vehicles (i.e. consisting of a lifting fork or a platform which moves on a vertical support and is generally powered by the vehicle's engine)	5	20
87059060	- - - Vehicles equipped with power generators	5	E
87059070	- - - Vehicles for radiography	5	15
87059080	- - - Vehicles designed for surgical and medical purposes	5	E
87059091	- - - - Spotlight motor vehicles fitted with projectors	5	15

87059092	- - - - Motor vehicles designed for radio broadcasting, telegraphy, wireless transmission and reception and radar vehicles	5	E
87059093	- - - - Motor bakeries fully equipped (kneader, oven, etc.) and motor kitchens	5	20
87059094	- - - - Vehicles equipped with tanks and water pumps	5	20
87059099	- - - - Other	5	E
87060000	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	5	20
87071000	- For the vehicles of heading 87.03	5	20
87079010	- - - For tractors of heading 87.01	5	20
87079020	- - - For motor vehicles of heading 87.02	5	20
87079031	- - - - For pickups	5	20
87079032	- - - - For light trucks (Dyana, half lorry, etc.)	5	20
87079033	- - - - For dumpers	5	20
87079034	- - - - For lorries	5	10
87079035	- - - - Tipboxes	5	20
87079036	- - - - Refrigerated boxes for foodstuff transportation motor vehicles	5	20
87079039	- - - - Other	5	20
87079090	- - - Other	5	20
87081000	- Bumpers and parts thereof	5	E
87082100	- - Safety belts	5	E
87082210	- - - front windcreens (windshields), rear windows and other windows, framed	5	E
87082220	- - - front windcreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices	5	E
87082910	- - - Luggage racks (grid or basket)	5	E
87082990	- - - Other	5	E
87083000	- Brakes and servo-brakes; and parts thereof	5	E
87084000	- Gear boxes and parts thereof	5	E

87085010	- - - Drive-axles with differential, whether or not provided with other transmission components	5	E
87085090	- - - Non-driving axles; parts thereof	5	E
87087000	- Road wheels and parts and accessories thereof	5	E
87088000	- Suspension systems and parts thereof (including shock-absorbers)	5	E
87089110	- - - Radiators	5	E
87089120	- - - Parts	5	E
87089210	- - - Exhaust silencers and pipes	5	E
87089220	- - - Parts	5	E
87089300	- - Clutches and parts thereof	5	E
87089410	- - - Steering wheels, steering columns and steering boxes	5	E
87089420	- - - Parts	5	E
87089500	- - Safety airbag with inflater system; parts thereof	5	E
87089900	- - Other	5	E
87091100	- - Electrical	5	E
87091900	- - Other	5	E
87099000	- Parts	5	E
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	5	20
87111000	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	5	0
87112000	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5	0
87113000	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	5	5
87114000	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	5	0
87115000	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	5	5
87116000	- With electric motor for propulsion	5	0
87119000	- Other	5	0

87120010	- - - Bicycles, whether or not designed for children	5	E
87120020	- - - Cycles for crippled and disabled persons	5	0
87120090	- - - Other	5	5
87131000	- Not mechanically propelled	0	0
87139000	- Other	0	0
87141000	- Of motorcycles (including mopeds)	5	20
87142000	- Of carriages for disabled persons	0	0
87149100	- - Frames and forks, and parts thereof	5	20
87149200	- - Wheel rims and spokes	5	20
87149300	- - Hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	5	20
87149400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5	20
87149500	- - Saddles	5	20
87149600	- - Pedals and crank-gear, and parts thereof	5	20
87149900	- - Other	5	20
87150010	- - - Baby carriage	5	5
87150090	- - - Other	5	0
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	5	20
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5	20
87163100	- - Tanker trailers and tanker semi-trailers	5	E
87163910	- - - Trailers and semi-trailers for public works, whether or not fitted with tipboxes	5	20
87163920	- - - Trailers and semi-trailers for with refrigerated or heated boxes for the transport of food and perishable goods	5	20
87163930	- - - Trailers and semi-trailers specially designed for the transportation of furniture	5	10
87163940	- - - One or two floor-trailers and semi-trailers for the transportation of animals	5	20

87163950	- - - One or two floor-trailers and semi-trailers for the transportation of vehicles	5	20
87163960	- - - - Trailers and semi-trailers for the transportation of bicycles or motorbikes	5	20
87163970	- - - Drop-frame trailers with loading ramps for the transport of heavy equipment(tanks, cranes, bulldozers, electrical transformers, etc.)	5	20
87163990	- - - Other	5	20
87164010	- - - Specially designed for the transport of persons	5	20
87164020	- - - Designed for the display of goods	5	20
87164030	- - - Designed as bookshops	5	20
87164090	- - - Other	5	20
87168011	- - - - Carriages for cleaning and building	5	20
87168012	- - - - Carriages fitted with a drum for the drainage of used oils	5	TR
87168013	- - - - For cleaning, fitted with a buckle, whether or not fitted also with a squeezer and wiper	5	20
87168014	- - - - Carriages for carrying and hauling carpets, and wheeled racks	5	20
87168015	- - - - Carriages of metal wires for shopping in stores	5	20
87168016	- - - - Carriages for transportation of medical equipment and devices of a kind used for hospitals	5	20
87168017	- - - - Carriages designed for the carrying and selling of food,(other than those of heading 94.03)	5	20
87168018	- - - - Small carriages fitted with heat-insulated box for ice-cream vending	5	20
87168019	- - - - Other	5	20
87168090	- - - Other	5	20
87169010	- - - Parts for the carriages of subheadings 8716.80.11, 8716.80.12, 8716.80.13	5	20
87169090	- - - Other	5	20
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	5	0
88021100	- - Of an unladen weight not exceeding 2,000 kg	0	0

88021200	- - Of an unladen weight exceeding 2,000 kg	0	0
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0	0
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0	0
88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	0
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	0
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	5	5
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5	0
88052100	- - Air combat simulators and thereof	5	0
88052900	- - Other	0	0
88061000	- Designed for the carriage of passengers	5	0
88062110	- - - Fitted with a camera	5	0
88062190	- - - Other	5	0
88062210	- - - Fitted with a camera	5	0
88062290	- - - Other	5	0
88062310	- - - Fitted with a camera	5	0
88062390	- - - Other	5	0
88062410	- - - Fitted with a camera	5	0
88062490	- - - Other	5	0
88062910	- - - Fitted with a camera	5	0
88062990	- - - Other	5	0
88069110	- - - Fitted with a camera	5	0
88069190	- - - Other	5	0
88069210	- - - Fitted with a camera	5	0
88069290	- - - Other	5	0
88069310	- - - Fitted with a camera	5	0

88069390	- - - Other	5	0
88069410	- - - Fitted with a camera	5	0
88069490	- - - Other	5	0
88069910	- - - Fitted with a camera	5	0
88069990	- - - Other	5	0
88071000	- Propellers and rotors and parts thereof	5	TR
88072000	- Under-carriages and parts thereof	5	0
88073000	- Other parts of aeroplanes, helicopters or unmanned aircraft	5	0
88079000	- Other	5	0
89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	0
89012000	- Tankers	0	0
89013000	- Refrigerated vessels, other than those of subheading 8901.20	0	0
89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	0	0
89020000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	0	0
89031100	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	5	5
89031200	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	5	5
89031900	- - Other	5	5
89032100	- - Of a length not exceeding 7.5 m	5	5
89032200	- - Of a length exceeding 7.5 m but not exceeding 24 m	5	5
89032300	- - Of a length exceeding 24 m	5	5
89033100	- - Of a length not exceeding 7.5 m	5	5
89033200	- - Of a length exceeding 7.5 m but not exceeding 24 m	5	5
89033300	- - Of a length exceeding 24 m	5	0
89039300	- - Of a length not exceeding 7.5 m	5	5
89039910	- - - Motor boats from fiber glass other than outboard	5	5

89039920	- - - Fiber-glass boats with unfixed external engines	5	0
89039930	- - - JET SKI	5	0
89039990	- - - Other	5	0
89040000	Tugs and pusher craft	0	0
89051000	- Dredgers	0	0
89052000	- Floating or submersible drilling or production platforms	0	0
89059010	- - - Fire-floats	0	0
89059020	- - - Light-vessels	0	0
89059090	- - - Other	0	0
89061000	- Warships	0	0
89069010	- - - War vessels and war boats of all kinds, including lifeboats	0	0
89069090	- - - Other	0	0
89071000	- Inflatable rafts	0	0
89079000	- Other	0	0
89080000	Vessels and other floating structures for breaking up	0	0
90011000	- Optical fibres, optical fibre bundles and cables	5	E
90012000	- Sheets and plates of polarising material	5	5
90013000	- Contact lenses	5	E
90014000	- Spectacle lenses of glass	5	20
90015000	- Spectacle lenses of other materials	5	20
90019000	- Other	5	5
90021100	- - For cameras, projectors or photographic enlargers or reducers	5	15
90021900	- - Other	5	5
90022000	- Filters	5	20
90029000	- Other	5	5
90031100	- - Of plastics	5	TR
90031900	- - Of other materials	5	20
90039000	- Parts	5	10
90041000	- Sunglasses	5	15

90049010	- - - Corrective spectacles	5	20
90049020	- - - Professional protective goggles	5	15
90049090	- - - Other	5	15
90051000	- Binoculars	5	5
90058000	- Other instruments	5	15
90059000	- Parts and accessories (including mountings)	5	5
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5	20
90064000	- Instant print Cameras	5	20
90065300	- - For roll film of a width of 35 mm	5	15
90065900	- - Other	5	15
90066100	- - Discharge lamp ("electronic") flashlight apparatus	5	15
90066900	- - Other	5	5
90069100	- - For cameras	5	5
90069900	- - Other	5	15
90071000	- Cameras	5	5
90072000	- Projectors	5	20
90079100	- - For cameras	5	5
90079200	- - For projectors	5	15
90085000	- Projectors, enlargers and reducers	5	15
90089000	- Parts and accessories	5	15
90101000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5	5
90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5	10
90106000	- Projection screens	5	20
90109000	- Parts and accessories	5	10

90111000	- Stereoscopic microscopes	0	0
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	0
90118000	- Other microscopes	5	15
90119000	- Parts and accessories	0	0
90121000	- Microscopes other than optical microscopes; diffraction apparatus	0	0
90129000	- Parts and accessories	0	0
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI	5	10
90132010	- - - Portable laser pointers, in form of pens, medals, etc.	5	TR
90132090	- - - Others	5	15
90138010	- - - Magnifying lenses (pocket, desk, etc.)	5	5
90138020	- - - Magic eyes for doors, ovens and the like	5	5
90138030	- - - Flat-panel displays (including LCD ,Plasma, Electro-Luminescence, Vacuum-Flourescence and other display techniques) for the products of the WTO Information Techonology Agreement(ITA)	0	0
90138090	- - - Other	5	5
90139010	- - - Parts of flat monitors (including LCD monitors, Plasma, Electro Luminescence, Vacuum Flourescence and other monitors techniques) of products of the WTO Information Techonology Agreement(ITA)	0	0
90139090	- - - Other	5	10
90141000	- Direction finding compasses	5	5
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5	5
90148000	- Other instruments and appliances	5	15
90149000	- Parts and accessories	5	10
90151000	- Rangefinders	5	15
90152000	- Theodolites and tachymeters (tacheometers)	5	20

90153000	- Levels	5	20
90154000	- Photogrammetrical surveying instruments and appliances	5	15
90158000	- Other instruments and appliances	5	20
90159000	- Parts and accessories	5	15
90160000	Balances of a sensitivity of 5 cg or better, with or without weights	5	10
90171010	- - - Drawing and drafting instruments whether or not being input and output units of heading 84.71 or drawing and drafting machines of heading 90.17	0	0
90171090	- - - Other	5	15
90172010	- - - Drawing and drafting instruments whether or not input and output units in heading 84.71 or drawing, drafting machines in heading 90.17	0	0
90172090	- - - Other	0	0
90173000	- Micrometers, callipers and gauges	5	15
90178010	- - - School rulers and the like	5	10
90178020	- - - Foldable measuring tapes, etc.	5	10
90178090	- - - Other	5	10
90179010	- - - Parts for the drawings and shapes production apparatus	0	0
90179090	- - - Other	0	0
90181100	- - Electro-cardiographs	5	15
90181200	- - Ultrasonic scanning apparatus	5	20
90181300	- - Magnetic resonance imaging apparatus	5	5
90181400	- - Scintigraphic apparatus	5	5
90181910	- - - Apparatus for measuring blood pressure and arteriosclerosis	5	20
90181920	- - - Other measuring apparatus (for breathing, cerebral, pelvis . etc.)	5	20
90181990	- - - Other	5	20
90182000	- Ultra-violet or infra-red ray apparatus	5	20
90183110	- - - Syringes for applying plasters	5	10
90183120	- - - Syringes for eyes, ears and larynx	5	5

90183130	- - - Syringes for uterus and gynecology	5	5
90183140	- - - Disposable subcutaneous syringes	5	15
90183190	- - - Other	5	15
90183200	- - Tubular metal needles and needles for sutures	5	20
90183910	- - - Trocars	5	20
90183920	- - - Surgicals knives and scalpels, tools for expanding opening, mirrors and reflectors (for examination of eye, larynx, ear, etc.), surgical clips, scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers and spatulae	5	20
90183930	- - - Intravenous catheters	5	E
90183990	- - - Other	5	5
90184100	- - Dental drills, whether or not combined on a single base with other dental equipment	5	TR
90184910	- - - Spittoons with fountain	5	15
90184920	- - - Teeth filling tools	5	15
90184930	- - - Dentists' chairs incorporating dental equipment other than those of heading 94.02	5	15
90184990	- - - Other	5	15
90185010	- - - Diagnostic appliances (ophthalmoscope, ophthalmic hemopiezometer, etc.)	5	20
90185020	- - - Sight examination instruments and equipment (for testing sight sharpness, retina, etc.)	5	10
90185090	- - - Other	5	20
90189010	- - - Otiatric instruments (eardrum massager, otoscopes, etc.)	5	E
90189020	- - - Anaesthetic appliances and instruments	5	20
90189030	- - - Instruments for nose and throat	5	20
90189040	- - - Artificial kidney (dialysis) apparatus	5	15
90189050	- - - Needles, of gold, silver or steel for acupuncture	5	TR
90189060	- - - Endoscopes	5	E
90189070	- - - Veterinary instrument and equipment	5	10
90189080	- - - Surgery set consisting of gauze, cotton, scissors, tongs, etc.	5	E

90189090	- - - Other	5	E
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	5	15
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5	20
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical part nor replaceable filters	5	20
90211010	- - - Orthopaedic footwear and soles, made as mentioned in Note (6) to the present Chapter, and other foot orthopaedic appliances and leg braces, with or without spring support for the foot	5	15
90211020	- - - Palatoplasty appliances (for jaw bones)	5	20
90211030	- - - Orthodigita appliances	5	10
90211040	- - - Head and spine orthopaedic appliances	5	15
90211050	- - - Hernia belts and appliances for correcting scoliosis and curvature of the spine, surgical medical belts (Other than those of heading 62.12)	5	10
90211060	- - - Crutches, other than walking sticks of heading 66.02	5	15
90211070	- - - Orthopaedic appliances for animals	5	10
90211090	- - - Other	5	20
90212100	- - Artificial teeth	5	20
90212900	- - Other	5	20
90213100	- - Artificial joints	5	10
90213910	- - - Artificial ocular fittings (artificial eyes, intra-ocular lenses . . etc.)	5	10
90213920	- - - Arms, forearms, hands, legs, feet, noses and heart valves	5	10
90213990	- - - Other	5	10
90214000	- Hearing aids, excluding parts and accessories	5	15
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	5	10
90219010	- - - Speech aids for persons with disabled vocal cords	5	5
90219020	- - - Electronic appliances for the blind	5	5

90219090	- - - Other	5	15
90221200	- - Computed tomography apparatus	5	TR
90221300	- - Other, for dental uses	5	20
90221400	- - Other, for medical, surgical or veterinary uses	5	TR
90221910	- - - For inspection of baggage and luggage	5	5
90221990	- - - Other	5	5
90222100	- - For medical, surgical, dental or veterinary uses	5	10
90222900	- - For other uses	5	10
90223000	- X-ray tubes	5	5
90229000	- Other, including parts and accessories	5	20
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	5	20
90241000	- Machines and appliances for testing metals	5	20
90248000	- Other machines and appliances	5	20
90249000	- Parts and accessories	5	20
90251100	- - Liquid-filled, for direct reading	5	15
90251900	- - Other	5	20
90258010	- - - Hydrometers	5	5
90258020	- - - Hygrometers	5	5
90258090	- - - Other	5	5
90259000	- Parts and accessories	5	10
90261000	- For measuring or checking the flow or level of liquids	0	0
90262000	- For measuring or checking pressure	0	0
90268000	- Other instruments or apparatus	0	0
90269000	- Parts and accessories	0	0
90271000	- Gas or smoke analysis apparatus	0	0
90272000	- Chromatographs and electrophoresis instruments	0	0
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	0

90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	0
90278100	- - Mass spectrometers	0	0
90278910	- - - For blood test, analysis of secretions and urine, etc., designed for diagnostic purposes at laboratories	0	0
90278990	- - - Other	0	0
90279010	- - - Parts and accessories for the articles of heading 90.27, other than gas or smoke analysis apparatus	0	0
90279090	- - - Other	0	0
90281000	- Gas meters	5	5
90282010	- - - Water meters	5	TR
90282090	- - - Other	5	5
90283000	- Electricity meters	5	TR
90289000	- Parts and accessories	5	20
90291010	- - - Production meters	5	5
90291020	- - - Taximeters	5	5
90291090	- - - Other	5	5
90292000	- Speed indicators and tachometers; stroboscopes	5	10
90299000	- Parts and accessories	5	10
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	5	15
90302000	- Oscilloscopes and oscillographs	5	5
90303100	- - Multimeters without a recording device	5	20
90303200	- - Multimeters with a recording device	5	15
90303300	- - Other, without a recording device	5	15
90303900	- - Other, with a recording device	5	20
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	0
90308200	- - For measuring or checking semiconductor wafers or devices (including integrated circuits)	0	0

90308400	- - Other, with a recording device	5	5
90308900	- - Other	5	5
90309010	- - - Parts and accessories for measuring or checking semiconductor wafers or devices	0	0
90309090	- - - Other	0	0
90311000	- Machines for balancing mechanical parts	5	TR
90312000	- Test benches	5	TR
90314100	- - For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0	0
90314910	- - - Optical instruments for measuring particle surface pollution on semiconductor wafers	0	0
90314990	- - - Other	0	0
90318010	- - - Appliances for checking and adjusting motor vehicle engines	5	E
90318020	- - - Electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and rectiles	0	0
90318090	- - - Other	5	E
90319010	- - - Parts and accessories for inspecting semiconductor wafers optical instruments or devices or for inspecting semiconductor masks, photomasks or reticles used in the manufacturing of semiconductor devices	0	0
90319020	- - - Parts and accessories for stroboscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	0	0
90319030	- - - Parts and accessories for optical instruments for measuring particle surface pollution on semiconductor wafers	0	0
90319040	- - - Parts and accessories for electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting wafers and photomasks of semiconductors	0	0
90319050	- - - Parts and accessories for microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	0	0

90319090	- - - Other	0	0
90321000	- Thermostats	5	E
90322000	- Manostats	5	5
90328100	- - Hydraulic or pneumatic	5	E
90328900	- - Other	5	E
90329000	- Parts and accessories	5	E
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	5	20
91011100	- - With mechanical display only	5	20
91011900	- - Other	5	20
91012100	- - With automatic winding	5	20
91012900	- - Other	5	TR
91019100	- - Electrically operated	5	20
91019900	- - Other	5	20
91021100	- - With mechanical display only	5	TR
91021200	- - With opto-electronic display only	5	10
91021900	- - Other	5	5
91022100	- - With automatic winding	5	5
91022900	- - Other	5	10
91029100	- - Electrically operated	5	0
91029900	- - Other	5	0
91031000	- Electrically operated	5	0
91039000	- Other	5	0
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	5	5
91051100	- - Electrically operated	5	20
91051900	- - Other	5	15
91052100	- - Electrically operated	5	20
91052900	- - Other	5	15

91059100	- - Electrically operated	5	20
91059900	- - Other	5	20
91061000	- Time-registers; time-recorders	5	20
91069000	- Other	5	20
91070000	Time switches with clock or watch movement or with synchronous motor	5	5
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5	0
91081200	- - With opto-electronic display only	5	5
91081900	- - Other	5	0
91082000	- With automatic winding	5	5
91089000	- Other	5	0
91091000	- Electrically operated	5	5
91099000	- Other	5	10
91101100	- - Complete movements, unassembled or partly assembled (movement sets)	5	0
91101200	- - Incomplete movements, assembled	5	0
91101900	- - Rough movements	5	0
91109000	- Other	5	0
91111000	- Cases of precious metal or of metal clad with precious metal	5	10
91112000	- Cases of base metal, whether or not gold- or silver-plated	5	0
91118000	- Other cases	5	0
91119000	- Parts	5	5
91122000	- Cases	5	15
91129000	- Parts	5	15
91131000	- Of precious metal or of metal clad with precious metal	5	5
91132000	- Of base metal, whether or not gold- or silver-plated	5	5
91139010	- - - Of artificial plastic materials	5	10
91139020	- - - Of natural, composition or reconstituted leather	5	10
91139030	- - - Of woven fabrics	5	10

91139040	- - - Consisting of or incorporating pearls, precious or semi-precious stones, natural, composition or reconstituted	5	10
91139090	- - - Other	5	10
91143000	- Dials	5	0
91144000	- Plates and bridges	5	5
91149000	- Other	5	5
92011000	- Upright pianos	5	20
92012000	- Grand pianos	5	15
92019000	- Other	5	15
92021000	- Played with a bow	5	0
92029010	- - - Flutes	5	0
92029090	- - - Other	5	5
92051000	- Brass-wind instruments	5	10
92059000	- Other	5	5
92060010	- - - Drums	5	5
92060020	- - - Cymbals	5	0
92060030	- - - Triangles	5	0
92060040	- - - Xylophoes	5	0
92060090	- - - Other	5	0
92071000	- Keyboard instruments, other than accordions	5	20
92079000	- Other	5	20
92081000	- Musical boxes	5	5
92089010	- - - Fairground organs	5	10
92089020	- - - Musical saws	5	10
92089030	- - - Decoy calls	5	10
92089040	- - - Mouth-blown whistles for command and maneuvers	5	10
92089090	- - - Other	5	10
92093000	- Musical instrument strings	5	10
92099100	- - Parts and accessories for pianos	5	10

92099200	- - Parts and accessories for the musical instruments of heading 92.02	5	10
92099400	- - Parts and accessories for the musical instruments of heading 92.07	5	10
92099900	- - Other	5	5
93011000	- Artillery weapons (for example, guns, howitzers and mortars)	5	0
93012000	- Rocket launchers; flame-thrower; grenade launchers; torpedo tubes and similar projectors	5	5
93019000	- Other	5	5
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04	5	0
93031000	- Muzzle-loading firearms	5	15
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	5	0
93033000	- Other sporting, hunting or target-shooting rifles	5	0
93039000	- Other	5	10
93040010	- - - Underwater fishguns	5	0
93040090	- - - Other	5	15
93051000	- Of revolvers or pistols	5	10
93052000	- Of shotguns or rifles of heading 93.03	5	0
93059100	- - Of military weapons of heading 93.01	5	TR
93059900	- - Other	5	5
93062110	- - - For hunting or sports shooting	5	10
93062190	- - - Other	5	20
93062910	- - - Parts and accessories for hunting or sports shooting cartridges	5	5
93062990	- - - Other	5	5
93063010	- - - Cartridges, parts and accessories thereof, for hunting or sports shooting	5	5
93063090	- - - Other	5	E
93069000	- Other	5	20
93070010	- - - For military purposes	5	15

93070090	- - - Other	5	15
94011000	- Seats of a kind used for aircraft	5	10
94012000	- Seats of a kind used for motor vehicles	5	15
94013100	- - Of wood	5	E
94013900	- - Other	5	E
94014100	- - Of wood	5	20
94014900	- - Other	5	20
94015200	- - Of bamboo	5	5
94015300	- - Of rattan	5	0
94015900	- - Other	5	0
94016100	- - Upholstered	5	TR
94016900	- - Other	5	20
94017110	- - - Children seats designed to be hung on the back of other seats	5	15
94017120	- - - Baby walkers with small wheels (walking teaching carriages)	5	15
94017190	- - - Other	5	15
94017910	- - - Children seats designed to be hung on the back of other seats	5	15
94017920	- - - Baby walkers with small wheels (walking teaching carriages)	5	0
94017990	- - - Other	5	20
94018011	- - - - Childrens seats designed to be hung on the back of other seats	5	20
94018012	- - - - Baby walkers with small wheels (walking teaching carriages)	5	5
94018019	- - - - Other	5	20
94018020	- - - Seats of stones or of mixture of asbestos and ceramic	5	5
94018090	- - - Other	5	15
94019100	- - Of wood	5	TR
94019900	- - Other	5	TR
94021010	- - - Dentists' chairs and parts thereof	5	20
94021020	- - - Barbers' chairs and parts thereof	5	5
94021090	- - - Other	5	5

94029010	- - - Medical and surgical furniture and parts	5	TR
94029090	- - - Other	5	TR
94031010	- - - Desks	5	E
94031020	- - - Wheeled-tables	5	TR
94031030	- - - Electrical cabinets for file-keeping	5	TR
94031090	- - - Other	5	E
94032010	- - - Wardrobes	5	E
94032020	- - - Floor-mounted clothes stands	5	TR
94032030	- - - Tables for laboratories or microscopic testing, fitted with gas or water nozzles, etc.)	5	5
94032040	- - - Floor-mounted portable curtains	5	5
94032050	- - - Kitchen furniture of aluminum	5	TR
94032090	- - - Other	5	E
94033010	- - - Desks	5	E
94033020	- - - Wheeled-Tables	5	TR
94033030	- - - Electrical cabinets for file-keeping	5	TR
94033090	- - - Other	5	TR
94034010	- - - Tableware cupboards	5	TR
94034020	- - - Dining sets, complete	5	TR
94034090	- - - Other	5	TR
94035010	- - - Bedroom sets, complete	5	TR
94035020	- - - Wardrobes	5	TR
94035090	- - - Other	5	TR
94036010	- - - Tables for laboratories or microscopic testing, fitted with gas or water nozzles, etc.)	5	20
94036020	- - - Floor-mounted clothes stands	5	TR
94036030	- - - Wall cabinets (for first aid kits)	5	5
94036040	- - - Cabinets used as mounts for hand-washing sinks	5	TR
94036090	- - - Other	5	TR

94037000	- Furniture of plastics	5	TR
94038200	- - Of bamboo	5	0
94038300	- - Of rattan	5	5
94038900	- - Other	5	TR
94039100	- - Of wood	5	TR
94039900	- - Other	5	TR
94041000	- Mattress supports	5	TR
94042110	- - - Mattresses with springs	5	TR
94042190	- - - Other	5	TR
94042910	- - - Mattresses with springs	5	TR
94042990	- - - Other	5	TR
94043000	- Sleeping bags	5	10
94044000	- Quilts, bedspreads, eiderdowns and duvets (comforters)	5	10
94049010	- - - Quilets	5	TR
94049020	- - - Pillows	5	TR
94049030	- - - Cushions and pouffes seats	5	E
94049040	- - - Sets consisting of stuffed quilt, bed sheet and pillow-case, put up in a single packing	5	TR
94049090	- - - Other	5	TR
94051100	- - Designed for use solely with light-emitting diode (LED) light sources	5	20
94051900	- - Other	5	20
94052100	- - Designed for use solely with light-emitting diode (LED) light sources	5	20
94052900	- - Other	5	20
94053100	- - Designed for use solely with light-emitting diode (LED) light sources	5	20
94053900	- - Other	5	20
94054100	- - Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	5	20

94054200	- - Other, designed for use solely with light-emitting diode (LED) light sources	5	20
94054910	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens lamps, etc.)	5	E
94054920	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	5	20
94054990	- - - Other	5	20
94055000	- Non-electrical luminaires and lighting fittings	5	TR
94056100	- - Designed for use solely with light-emitting diode (LED) light sources	5	TR
94056900	- - Other	5	TR
94059100	- - Of glass	5	15
94059200	- - Of plastics	5	TR
94059900	- - Other	5	20
94061010	- - - Greenhouses for cultivation purposes	5	20
94061020	- - - Barns and cages for animal production	5	20
94061030	- - - Warehouses	5	20
94061040	- - - Residential or school buildings	5	20
94061090	- - - Other	5	20
94062000	- Modular building units, of steel	5	20
94069011	- - - - Greenhouses for cultivation purposes	5	20
94069012	- - - - Barns and cages for animal production	5	20
94069013	- - - - Warehouses	5	20
94069014	- - - - Residential or school buildings	5	20
94069019	- - - - Other	5	20
94069021	- - - - Greenhouses for cultivation purposes	5	20
94069022	- - - - Barns and cages for animal production	5	20
94069023	- - - - Warehouses	5	20
94069024	- - - - Residential or school buildings	5	20
94069029	- - - - Other	5	20

94069031	- - - - Greenhouses for cultivation purposes	5	20
94069032	- - - - Barns and cages for animal production	5	20
94069033	- - - - Warehouses	5	20
94069034	- - - - Residential or school buildings	5	20
94069039	- - - - Other	5	20
94069041	- - - - Greenhouses for cultivation purposes	5	20
94069042	- - - - Barns and cages for animal production	5	20
94069043	- - - - Warehouses	5	20
94069044	- - - - Residential or school buildings	5	20
94069049	- - - - Other	5	20
94069090	- - - Of other materials	5	20
95030010	- - - Bicycles	5	5
95030020	- - - Dolls	5	15
95030030	- - - Balloons	5	5
95030040	- - - Remote-controlled reduced-size models of aircraft	5	E
95030090	- - - Other	5	TR
95042010	- - - Billiards of all kinds	5	10
95042090	- - - Accessories	5	5
95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	5	15
95044000	- Playing cards	5	0
95045000	-Video game consoles and machines, other than those of subheading 9504.30	5	10
95049000	- Other	5	15
95051000	- Articles for christmas festivities	5	0
95059000	- Other	5	5
95061100	- - Skis	5	0
95061200	- - Ski-fastenings (ski-bindings)	5	0
95061900	- - Other	5	10

95062100	- - Sailboards	5	10
95062900	- - Other	5	10
95063100	- - Clubs, complete	5	10
95063200	- - Balls	5	10
95063900	- - Other	5	10
95064000	- Articles and equipment for table-tennis	5	5
95065100	- - Lawn-tennis rackets, whether or not strung	5	10
95065900	- - Other	5	0
95066100	- - Lawn-tennis balls	5	5
95066200	- - Inflatable	5	10
95066900	- - Other	5	5
95067000	- Ice skates and roller skates, including skating boots with skates attached	5	10
95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	5	10
95069910	- - - Bows, arrows and duelling swords for sports	5	20
95069990	- - - Other	5	20
95071000	- Fishing rods	5	5
95072000	- Fish-hooks, whether or not snelled	5	10
95073000	- Fishing reels	5	5
95079000	- Other	5	20
95081000	- Travelling circuses and travelling menageries	5	20
95082100	- - Roller coasters	5	TR
95082200	- - Carousels, swings and roundabouts	5	20
95082300	- - Dodge'em cars	5	20
95082400	- - Motion simulators and moving theatres	5	20
95082500	- - Water rides	5	20
95082600	- - Water park amusements	5	20
95082900	- - Other	5	20

95083000	- Fairground amusements	5	20
95084000	- Travelling theatres	5	20
96011000	- Worked ivory and articles of ivory	5	0
96019000	- Other	5	0
96020010	- - - Artificial honeycombs for beehives	5	0
96020020	- - - Wax pearls	5	5
96020030	- - - Articles made of preparations with a base of wax and unhardened gelatin, used for medical, surgical or pharmaceutical purposes	5	5
96020040	- - - Articles of paraffin such as the containers for hydrofluoric acid	5	0
96020050	- - - Articles of stearin	5	0
96020090	- - - Other	5	5
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5	10
96032100	- - Tooth brushes, including dental-plate brushes	5	TR
96032910	- - - Shaving brushes	5	5
96032920	- - - Hair brushes	5	15
96032990	- - - Other	5	15
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	20
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5	TR
96035000	- Other brushes constituting parts of machines, appliances or vehicles	5	10
96039010	- - - Brushes of rubber or plastics, moulded in one piece, for bathroom cleaning, and brushes for domestic use	5	10
96039020	- - - Brushes for cleaning clothes and shoes	5	10
96039030	- - - Sweeping brushes for cleaning the roads, floors	5	10
96039040	- - - Hand brushes of metal wires	5	10
96039090	- - - Other	5	10
96040000	Hand sieves and hand riddles	5	10

96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5	20
96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	5	5
96062100	- - Of plastics, not covered with textile material	5	5
96062200	- - Of base metal, not covered with textile material	5	10
96062900	- - Other	5	10
96063000	- Button moulds and other parts of buttons; button blanks	5	10
96071100	- - Fitted with chain scoops of base metal	5	10
96071900	- - Other	5	10
96072000	- Parts	5	10
96081000	- Ball point pens	5	15
96082000	- Felt tipped and other porous-tipped pens and markers	5	15
96083010	- - - Vanishing or erasable ink pens	5	5
96083090	- - - Other liquid ink pens	5	5
96084000	- Propelling or sliding pencils	5	5
96085000	- Sets of articles from two or more of the foregoing subheadings	5	10
96086000	- Refills for ball point pens, comprising the ball point and ink reservoir	5	0
96089100	- - Pen nibs and nib points	5	5
96089900	- - Other	5	10
96091000	- Pencils and crayons, with leads encased in a sheath	5	10
96092000	- Pencil leads, black or coloured	5	10
96099010	- - - Slate pencils	5	5
96099020	- - - Drawing charcoals	5	0
96099030	- - - Crayons	5	5
96099040	- - - Writing and drawing chalks	5	5
96099050	- - - Tailors chalks	5	5
96099090	- - - Other	5	5
96100010	- - - Slates and boards, with writing or drawing surfaces whether or not framed	5	TR

96100090	- - - Other	5	10
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	5	20
96121000	- Ribbons	5	15
96122000	- Ink-pads	5	15
96131000	- Pocket lighters, gas fuelled, non-refillable	5	10
96132000	- Pocket lighters, gas fuelled, refillable	5	10
96138000	- Other lighters	5	5
96139000	- Parts	5	5
96140010	- - - Smoking pipes (including pipe bowls)	5	10
96140020	- - - Water pipes (shisha) and parts thereof	5	10
96140090	- - - Other	5	10
96151100	- - Of hard rubber or plastics	5	20
96151900	- - Other	5	10
96159000	- Other	5	15
96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	5	5
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	5	20
96170010	- - - Vacuum flasks for tea or coffee	5	15
96170090	- - - Other	5	5
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	5	5
96190010	- - - Napkins for babies	5	15
96190020	- - - Feminine pads	5	15
96190030	- - - Napkins for patients and crippled	5	20
96190040	- - - Thin pads of paper for absorption of patients' secretions	5	15
96190050	- - - Delivery set consisting of one or more articles of subheadings 4818.40.10 to 4818.40.90 and subheading 4818.50.00	5	20

96190090	- - - Other	5	15
96200010	- - - Tripods	5	0
96200090	- - - Other	5	0
97012100	- - Paintings, drawings and pastels	5	5
97012200	- - Mosaics	5	0
97012900	- - Other	5	5
97019100	- - Paintings, drawings and pastels	5	10
97019200	- - Mosaics	5	10
97019900	- - Other	5	10
97021000	- Of an age exceeding 100 years	5	10
97029000	- Other	5	10
97031000	- Of an age exceeding 100 years	5	10
97039000	- Other	5	10
97040000	Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	5	10
97051000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	5	10
97052100	- - Human specimens and parts thereof	5	10
97052200	- - Extinct or endangered species and parts thereof	5	10
97052910	- - - Palaeontological	5	10
97052990	- - - Other	5	10
97053100	- - Of an age exceeding 100 years	5	10
97053900	- - Other	5	10
97061000	- Of an age exceeding 250 years	5	10
97069010	- - - Antique furniture and parts thereof	5	0
97069020	- - - Articles of antique carpets	5	0
97069030	- - - Articles of antique paintings and calligraphy	5	0
97069090	- - - Other	5	0

98010000	The personal effects and used household appliances brought into the country by the nationals residing abroad or the foreigners arriving in the country for the first time for residence	0	0
98020010	- - - For embassies and consulates	0	0
98020020	- - - For International organizations	0	0

CHAPTER THREE

TRADE REMEDIES

Article 3.1: Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to measures taken under Article XIX of GATT 1994 and the Safeguards Agreement.
2. At the request of the other Party, the Party intending to take a global safeguard measure shall provide immediately written notification of all pertinent information on the initiation of a global safeguard investigation, the preliminary determination and the final finding of the investigation.

Article 3.2: Anti-dumping and Countervailing Measures

1. Each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing measures. Unless otherwise provided in this Chapter, nothing in this Agreement shall be construed to confer any additional rights or impose any additional obligations on a Party with respect to anti-dumping or countervailing measures.
2. In order to enhance transparency in the implementation of the WTO Agreement:
 - (a) the Parties confirm their current practice of counting toward the average all individual margins, whether positive or negative, when anti-dumping margins are established on the weighted-to-weighted basis or transaction-to-transaction basis, or weighted-to-transaction basis, and share their expectation that such practice will continue¹; and
 - (b) the Party making a decision to impose an anti-dumping duty in accordance with Article 9.1 of the Anti-Dumping Agreement, may apply the “lesser duty” rule, by imposing a duty which is less than the dumping margin where such

¹ This is without prejudice to the position each Party takes in the WTO’s Doha Development Agenda negotiations on Rules.

lesser duty would be adequate to remove the injury to the domestic industry.

Article 3.3: Notification and Consultations

1. After receipt by a Party's competent authorities of a properly documented anti-dumping application relating to imports from the other Party and before proceeding to initiate an investigation, the Party shall give written notice, at the earliest possible opportunity, to the other Party. Immediately after initiating an investigation, the Party shall afford the other Party an adequate opportunity to make inquiries and representations regarding the application.

2. As soon as possible after an application for countervailing measures is accepted by the competent authorities of a Party and before the initiation of an investigation, if products of the other Party may be subject to such investigation, the other Party shall be invited for consultations with the aim of clarifying the situation and arriving at a mutually agreed solution.

CHAPTER FOUR
TECHNICAL BARRIERS TO TRADE

ARTICLE 4.1

Objectives

The objectives of this chapter are to:

- (a) increase and facilitate trade through enhancing the Parties' implementation of the TBT Agreements;
- (b) promote mutual understanding of each Party's standards, technical regulations and conformity assessment procedures; and
- (c) ensure standards, technical regulation, and conformity assessment procedures do not create unnecessary obstacles to trade.

Article 4.2

Scope

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may affect the trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter does not apply to sanitary and phytosanitary measures covered by Chapter 5 (Sanitary and Phytosanitary Measures).

Article 4.3

Affirmation and Incorporation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement on Technical Barriers to Trade, which is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 4.4

Standards

1. With respect to the preparation, adoption and application of standards, each Party shall take reasonable measures to ensure that its standardizing body accept and comply with Annex 3 to the TBT Agreement.

2. Where technical regulation or conformity assessment procedures are required and relevant international standards exist or their completion is imminent, each Party shall use them, or the relevant parts of them, as a basis for their technical regulations and conformity assessment procedures except when such international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued.

Article 4.5

Technical Regulation

1. Each Party shall, upon written request of the other Party, give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.

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

Article 4.6

Conformity Assessment Procedures

1. The Parties recognize that a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include but are not limited to:

- (a) mutual recognition agreements for the results of conformity assessment procedures conducted by bodies in the Parties.
- (b) use of accreditation to qualify conformity assessment bodies, including through relevant multilateral agreements or arrangements to recognize the accreditation granted by the other Party;
- (c) designation of conformity assessment bodies in the other Party;
- (d) unilateral recognition by a Party of results of conformity assessment procedures conducted in the other Party;
- (e) co-operative (voluntary) arrangements between accreditation bodies or those between conformity assessment bodies in the other party; and
- (f) manufacturer's or supplier's declaration of conformity.

2. The Parties shall exchange information on their experience in the development and application of the approaches in paragraph 1 and other appropriate approaches and therefore encourage their conformity assessment bodies to work closer with a view to facilitating the acceptance of conformity assessment results between the Parties.

3. The Parties shall accept, the results of conformity assessment procedures conducted in the territory of the other Party, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of conformity assessment procedures conducted in the territory of the other Party, it shall, upon request of the other Party, explain in writing the reasons for its decision.
4. Prior to accepting the results of a conformity assessment procedures pursuant to paragraph 3, and in order to enhance confidence in the permanent reliability of each one of the conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved including verified compliance with relevant international standards through means such as accreditation. Where a Party considers that a conformity assessment body of the other Party does not fulfill its requirements, it shall explain to the other Party in writing the reasons for its decision.
5. A Party shall give positive consideration to a request by the other Party to negotiate agreements for the mutual recognition of the results of their respective conformity assessment procedures. Where a Party declines such request, it shall, upon request of the other Party, explain in writing the reasons for its decision. The Parties shall work together to implement the mutual recognition agreements to which both Parties are party.
6. The Parties shall encourage their national certification bodies to be member of the IECEE-CB scheme and the national certification bodies to accept each other's IECEE-CB test certificate as the basis for national certification to electric safety requirements in order to reduce duplicative testing and certification requirements
7. If a Party requires conformity assessment as a positive assurance that a product conforms with technical regulations, it shall consider in the regulatory process the use of the supplier's declaration of conformity as assurance of conformity among other options for showing compliance with technical regulations. In this regard, the Parties shall endeavor to introduce a supplier's declaration of conformity for the placing on the market of the products.
8. A Party shall endeavor to eliminate duplicative testing and certification requirement between confirmative assessment procedure operated by regional economic community and confirmative assessment procedure operated by individual member country and to unify technical regulations among member countries, if the other party requests it.
9. A party shall, upon written request of the other Party, give positive consideration to accrediting, approving, or otherwise recognizing the conformity assessment bodies recommended by the other Party.

Article 4.7

Transparency

1. The Parties endeavor to comply with the decisions and recommendations of the TBT Committee of the WTO.
2. Each Party ensures that economic operators and other interested persons of the other Party are allowed to participate in any formal public consultative process concerning development of technical regulations and conformity assessment procedures, on terms no less favorable than those accorded to its legal or natural persons.
3. Each Party shall allow a period of at least 60 days following the notification of its proposed technical regulations and conformity assessment procedures to WTO Central Registry of Notifications, to solicit comments from the other Party except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise. A Party shall give positive consideration to reasonable requests of the other Party for extending the comment period.
4. Each Party shall also notify the other Party of its proposed technical regulations and conformity assessment procedures that are in accordance with the technical content of relevant international standards and that may have a significant effect on trade between the Parties.
5. Upon request, a Party shall provide, if already available, the full text or summary of its notified technical regulations and conformity assessment procedures in English. If unavailable, the Party shall endeavor to provide summary stating the requirements of the notified technical regulations and conformity assessment procedures to the requesting Party in English within a reasonable period of time agreed between the Parties and, if possible, within 30 days after receiving the written request.
6. Each Party shall, upon request of the other Party, provide information regarding the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.
7. Each Party should take into due consideration the comments of the other Party, received in a timely manner following the notification of a proposed technical regulation and conformity assessment procedures, and, upon request, shall endeavor to provide responses to these comments.
8. The Parties shall ensure that all adopted technical regulation and conformity assessment procedures are published, or otherwise made available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.
9. Except in urgent circumstances, the Parties shall allow a reasonable interval between the publication of technical regulations or conformity assessment procedures and their entry into force in order to allow time for producers in the exporting Party to adapt their products or methods of production to the requirements of the importing Party. Reasonable interval

shall be understood to normally mean a period of not less than six months, except when this would be ineffective in fulfilling the legitimate objectives pursued.

10. A Party shall give due consideration to a reasonable request of the other Party, received prior to the end of the period for comments following the notification of a proposed technical regulation or conformity assessment procedure, for extending the period of time between the adoption of the technical regulation or conformity assessment procedure and its entry into force, except where this would be ineffective in fulfilling the legitimate objectives pursued.

Article 4.8

Joint Cooperation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.

2. Each Party shall, upon request of the other Party, give positive consideration to proposals of cooperation on technical regulations, standards, and conformity assessment procedures and reply thereto in a reasonable time, with a view to enabling the Parties to fulfill the obligations under this Chapter. Each Party shall cooperate under this Article on the mutually determined terms and conditions.

3. The Parties shall seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors, as agreed upon by the Parties, on the mutually determined terms and conditions, including:

- (a) transparency;
- (b) promotion of good regulatory practices;
- (c) alignment of technical regulations and conformity assessment procedures with relevant international standards;
- (d) use of accreditation to qualify conformity assessment bodies;
- (e) use of mechanisms to facilitate the acceptance of results of conformity assessment procedures conducted in the other Party's territory; and
- (f) encouraging cooperation between their respective organizations, public and/or private, responsible for metrology, standardization, testing, certification and accreditation.

Article 4.9
TBT Committee

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as “the Committee”), which shall comprise representatives of the Parties. The Committee may meet in person, via teleconference, via videoconference or through any other means, as agreed by the Parties.

2. The functions of the Committee shall include:

- (a) promoting and monitoring the implementation and administration of this Chapter;
- (b) enhancing co-operation in the development and improvement of standards, technical regulations, and conformity assessment procedures;
- (c) ensuring appropriate steps are taken promptly to address any issue that a Party may raise related to the development, adoption, application, or enforcement of technical regulations or conformity assessment procedures;
- (d) considering any sector-specific proposal a Party makes for further co-operation between regulatory authorities, accreditation bodies or conformity assessment bodies, including, where appropriate, between governmental and non- governmental conformity assessment bodies located in the Parties’ territories;
- (e) considering a request that a Party recognize the results of conformity assessment procedures conducted by bodies in the other Party’s territory, including a request for the negotiation of an agreement, in a sector nominated by that other Party;
- (f) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;
- (g) upon request of the other Party, promptly facilitating technical discussions on any matter arising under this Chapter, which shall be without prejudice to the rights and obligations of the Parties under Chapter 15 (Dispute Settlement);
- (h) taking any other steps the Parties consider will enhance their implementation of the TBT Agreement and facilitate trade in goods between them;
- (i) reviewing this Chapter in light of any developments under the TBT Agreement, and developing recommendations for amendments to the Chapter in light of those developments; and;
- (j) establishing working groups to undertake specific tasks under this Chapter.

3. The Parties shall take such reasonable measures as may be available to them to ensure that representatives of bodies responsible for the technical regulations, standards or conformity assessment procedures that are the subject of the technical discussions under paragraph 2(g) participate in those discussions.
4. The Committee shall meet within one year of entry into force of this Agreement, or at times mutually agreed by the Parties.
5. The Committee shall be coordinated by the following contact points:
 - (a) for Korea, the Korean Agency for Technology and Standards, or its successor; and
 - (b) For the GCC:
 - United Arab Emirates Ministry of Industry and Advanced Technology (MoIA)
 - Kingdom of Bahrain Testing & Metrology Directorate - Ministry of Industry & Commerce (BSMD)
 - Kingdom of Saudi Arabia Saudi Arabia Standards Organization (SASO)
 - Sultanate of Oman Ministry of commerce, Industry and Investment promotions Directorate General of Standards and Metrology (DGSM)
 - Qatar State Qatar General Organization for Standards and Metrology (QGOSM)
 - Kuwait State Standard and Industrial Services Affaires-(KOWMD)
 - GSO GCC Standardization Organization
6. The contact points may communicate by any agreed method that is appropriate for the efficient and effective discharge of their functions.
7. The Parties shall notify each other promptly of any change of their contact points or any changes to the details of the relevant officials.
8. The contact points shall work jointly in order to facilitate implementation of this Chapter and co-operation between the Parties in all matters pertaining to this Chapter.

Article 4.10

Information Exchange

1. A Party shall provide any information or explanation requested by the other Party pursuant to this Chapter in print form or electronically within a reasonable period. A Party shall endeavor to respond to each such request within 60 days.
2. Nothing in this Chapter shall be construed to require a Party to furnish any information the disclosure of which it considers is contrary to its essential security interests.

CHAPTER FIVE

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 5.1

Sanitary and Phytosanitary Measures

1. The Parties reaffirm their rights and obligations under the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement).
2. Both Parties shall endeavor to exchange information, enhance cooperation and consultation on sanitary and phytosanitary matters through contact points.
3. Neither Party shall have recourse to Chapter 15 (Dispute Settlement) under this Agreement for any matter arising under this Chapter.

CHAPTER SIX

RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A: Rules of Origin

Article 6.1: Definitions

For purposes of this Chapter:

Aquaculture means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates, and aquatic plants, from seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as, *inter alia*, regular stocking, feeding, or protection from predators;

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;

competent authority means the government authority or authorities designated by a Party and notified to the other Party;

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

ExWorks Value means the price paid or payable for the good ex-works to the manufacturer in the Parties in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the good obtained is exported

fungible goods or materials means goods or materials that are interchangeable for commercial purposes, and whose properties are essentially identical;

Generally Accepted Accounting Principles means those principles recognized by consensus or with substantial authoritative support in a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. These principles may encompass broad guidelines for general application as well as detailed standards, practices, and procedures;

goods means materials or products, regardless of whether they are wholly obtained or produced and whether they are intended for later use as materials in another production process. For purposes of this Chapter, the terms “goods”, “materials” and “products” can be used interchangeably and the terms “good”, “material” and “product” shall be interpreted accordingly;

importer means a natural or juridical person located in the territory of a Party into where goods are imported by such a person;

issuing body means an entity designated or authorized by a Party to issue a Certificate of Origin and notified to the other Party in accordance with this Chapter;

materials means ingredients, raw materials, parts, components, or sub-assemblies used in the production process;

non-originating goods or **non-originating materials** mean goods or materials which do not qualify as originating in accordance with this Chapter;

“originating goods” or **“originating materials”** means goods or materials that qualify as originating in accordance with this Chapter;

packing materials and containers for the 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;

producer means a person who engages in the production of goods;

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, aquaculture, trapping, hunting, manufacturing, producing, processing or assembling a good; and

third country means a non-Party.

Article 6.2: Origin Criteria

1. For 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 in the territory of the exporting Party as set out and defined in Article 6.3;
- (b) a good which is produced in the territory of the exporting Party exclusively from originating materials; or
- (c) a good which is produced in the territory of the exporting Party using non-originating materials, provided that the good satisfies the applicable requirements set out in Annex 6-A (Product Specific Rules).

2. Except as provided for in Article 6.6, the conditions for acquiring originating status set out in this Chapter must be fulfilled without interruption in the territory of the exporting Party.

Article 6.3: Wholly Obtained or Produced Goods

For purposes of Article 6.2.1(a), 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 raised there;
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing conducted there;
- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken from its soil, waters, seabed, or beneath its seabed;
- (f) fish, shellfish, and other marine life 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 exploit the natural resources of such waters, seabed, and beneath the seabed under international law;
- (g) fish, shellfish, and other marine life taken from the high seas by vessels registered with the Party and entitled to fly its flag;
- (h) goods produced or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in subparagraph (f) or (g);
- (i) goods taken from outer space provided that they are obtained by the Party or a person of that Party;
- (j) waste and scrap derived from production or consumption there, provided that such goods are fit only for disposal, for the recovery of raw materials, or for recycling purposes;
- (k) used goods collected there, provided that such goods are fit only for disposal, for the recovery of parts or raw materials, or for recycling purposes; and
- (l) goods obtained or produced in the territory of the Party solely from goods referred to in subparagraphs (a) through (k).

Article 6.4: Calculation of Regional Value Content

The Regional Value Content (hereinafter referred to as “RVC”) of a good, specified in Annex 6-A (Product Specific Rules), shall be calculated by using either of the following formulas:

- (a) Direct/Build-Up Method:

$$RVC = \frac{VOM + \text{Direct Labor Cost} + \text{Direct Overhead Cost} + \text{Profit}}{\text{ExWorks Value}} \times 100\%$$

Where:

- (i) VOM is the value of originating materials, parts, or goods that are acquired or self-produced by the producer in the production of the good;
- (ii) Direct Labor Cost includes wages, remuneration, and other employee benefits;
- (iii) Direct Overhead Cost is the total overhead expense;

or

- (b) Indirect/Build-Down Method

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

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.

Article 6.5: Treatment for Certain Goods

The Parties shall enter into discussions on the treatment for goods which are worked or processed outside a Party, upon the request of the Party, and conclude such discussions within three years from the start of the discussions.

Article 6.6: Accumulation

Where originating goods of a Party are incorporated into goods manufactured or produced in the other Party, the goods so incorporated shall be considered to be originating in the other Party.

Article 6.7: Non-Qualifying Operations

1. Notwithstanding any provisions in this Chapter, 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) simple¹ washing, cleaning, removal of dust, oxide, oil, paint, or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to color sugar or form sugar lumps;
- (h) simple peeling, stoning, or un-shelling;
- (i) sharpening, simple grinding, or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, or matching;
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos, and other like distinguishing signs on products or their packaging;
- (m) simple mixing³ of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) simple testing or calibrations;
- (p) slaughtering of animals⁴ ;
- (q) mere dilution with water or another substance that does not materially alter the characteristics of the good; or

¹ For purposes of this Article, “simple” generally describes an activity which does not need special skills, or machines, apparatus, or equipment especially produced or installed for carrying out the activity.

³ For purposes of this Article, “simple mixing” generally describes an activity which does not need special skills, or 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.

⁴ “Slaughtering” means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying, or smoking, for purposes of preservation for storage and transport.

(r) a combination of two or more operations specified in (a) to (q).

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

Article 6.8: Materials Used in Production

If a non-originating materials undergoes further production such that it satisfies the requirements of this Chapter, the materials shall be treated as originating when determining the originating status of the subsequently produced goods, regardless of whether that good was produced by the producer of the goods.

Article 6.9: Direct Consignment

The preferential treatment provided for under this Agreement applies only to products satisfying the requirements of this Chapter, which are transported directly between the Parties. However, products may be transported through territories of non-Parties, provided that they do not undergo operations other than unloading, reloading, storing, splitting-up of consignments, or any operation designed to preserve them in good condition. During this period the products shall remain under customs control in the country of transit.

Article 6.10: *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 10 percent of the ExWorks Value of the good; or
- (b) for a good, provided for in Chapters 50 through 63 of the Harmonized System, the weight or value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the total weight or ExWorks value of the good;

and the good specified in subparagraphs (a) and (b) meets all other applicable criteria set forth in this Chapter 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.

Article 6.11: Treatment of Packaging and Packing Materials

1. Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, according to Rule 5 of the General Rule for the Interpretation of the Harmonised System, shall be disregarded in determining the originating status of the good. However, if the good is subject to the RVC requirement as set out in Article 6.4, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the RVC of the good.
2. Packing materials and containers in which a good is packed for transportation and shipment shall be disregarded in determining the originating status of any good.

Article 6.12: Accessories, Spare Parts, and Tools

1. For purposes of determining the originating status of a good, accessories, spare parts, tools, and instructional or other information materials presented with the good shall be considered as part of the good and shall be disregarded in determining whether all the non-originating materials used in the production of the good have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 6 -A (Product Specific Rules), provided that:
 - (a) the accessories, spare parts, or tools, and instructional or other information materials presented with the good are not invoiced separately from the good; and
 - (b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the good are customary for the good.
2. Accessories, spare parts, tools, and instruction and information material shall be considered as materials of the goods in calculating the RVC of the goods.

Article 6.13: Neutral Elements

In order to determine whether a good is originating, 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;
- (g) catalysts and solvents; and
- (h) 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.

Article 6.14: Fungible Goods or Materials

The determination of whether fungible goods or materials are originating shall be made either by physical segregation of each of the fungible goods or materials, or through the use of an inventory management method which is recognized in the Generally Accepted Accounting Principles of the exporting Party, and should be used throughout the fiscal year.

Section B: Origin Procedures

Article 6.15: Proof of origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment of this Agreement on basis of one of the following Proofs of Origin:
 - (a) Certificate of Origin issued in accordance with Article 6.17; or
 - (b) Declaration of origin made out by an approved exporter in accordance with Article 6.18.
2. A proof of origin shall:
 - (a) specify that good is originating and meets the requirements of this Chapter;
 - (b) be in a printed format or such other medium, including electronic format to be agreed by the Parties;
 - (c) be in the English language; and
 - (d) may apply to a single shipment of one or more goods into the territory of the other Party. However, when dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System (HS) are imported by installments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first installment.
- 3.—A Proof of Origin shall be valid for one year from the date on which it is issued.

Article 6.16: Electronic exchange and verification of Origin Data

1. For the purposes of Article 6.15 paragraph 2 (b), the Parties may authenticate Certificates of Origin via a secured website operated by a competent authority.
2. Beyond the above authentication method, the Parties may establish, through a bilateral arrangement or in accordance with their applied laws, regulations and procedures, an Electronic Origin Data Exchange System. This system is to ensure more effective and efficient implementation of electronic Certificates of Origin. To provide further clarity, “origin data” is defined as information contained within each Certificate of Origin, as detailed in [Annex 6-C.]

Article 6.17: Certificate of Origin

1. A Certificate of Origin shall be issued by the issuing body of an exporting Party in accordance with the domestic laws and regulations, on application by an exporter, a producer, or their authorized representative.

2. For the Purpose of this agreement, a Certificate of Origin shall:
 - (a) be in a format referred to in **Annex 6-B**;
 - (b) contain a unique certificate number;
 - (c) be allowed to be summited electronically; and
 - (d) bear an official seal of the issuing body of the exporting Party. If the official seal was applied electronically, then the Certificate of Origin should include an authentication verification method such as QR Code or secure web address.
3. A Certificate of Origin shall be issued before or at the time of shipment. If a Certificate of Origin has not been issued within the period, due to force majeure, or involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retrospectively but no longer than one year from the date of shipment, bearing the words “ISSUED RETROSPECTIVELY”.
4. Neither erasures nor superimposition shall be allowed on a Certificate of Origin. Unused spaces shall be crossed out to prevent any subsequent addition.
5. For cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer, or his authorized representatives may, make a written request to the authorized bodies of the exporting Party for issuing a certified copy, provided that the original copy previously issued has been verified not to be used. The certified copy shall bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin dated". The certified copy shall be valid during the term of validity of the original Certificate of Origin.
6. The Party that implements paragraph 2(a) of this Article shall inform the customs authority of the other Party of the name of issuing body, as well as relevant contact details, and shall provide details of any identification features for relevant forms and documents of the issuing body, prior to the issuance of any certificates by that body. Any change in the information provided above shall be promptly notified to the customs authority of the other Party.

Article 6.18: Declaration of Origin

1. A Declaration of Origin referred to in Article 6.15 may be completed by an approved exporter.
2. A Declaration of Origin shall:
 - (a) contain information which meets the minimum information requirements as set out in **Annex 6-C** (Minimum Information Requirements for Declaration of Origin);

- (b) bear the name and signature of the certifying person; and
 - (c) bear the date on which the Declaration of Origin was completed.
- 3. The approved exporter making out a Declaration of Origin shall be prepared to submit any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

Article 6.19: Approved Exporter

1. The competent authority of the exporting Party may authorize any exporter, (hereinafter referred to as “approved exporter”), who exports goods under this Agreement, to make out Origin Declarations, a specimen of which appears in **Annex 6-C**, irrespective of the value of the goods concerned, in accordance with appropriate conditions in the respective law of the exporting Party.
2. An exporter seeking such authorization must offer to the satisfaction of the competent authority all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.
3. The competent authority may grant the status of approved exporter, subject to any conditions which they consider appropriate.
4. The competent authority shall grant to the approved exporter a customs authorization number which shall appear on the Origin Declaration.
5. The competent authority shall monitor the use of the authorization by the approved exporter.
6. The competent authority may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.
7. The competent authority of the exporting party shall share or publish the list of approved exporters and periodically update it.

8. Notwithstanding paragraph 7, no Party shall be required to provide the information referred to in that paragraph to the approved exporter database if it has established its own secured website, containing the above information, that is accessible to the Parties.

Article 6.20: Claim for Preferential Tariff Treatment

1. An importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good on the basis of a Proof of Origin.
2. Unless otherwise provided in this Chapter, an importing Party shall provide that, for the purposes of claiming preferential tariff treatment, the importer shall:
 - (a) make a statement in its customs declaration that the good qualifies as an originating good;
 - (b) have a valid Proof of Origin in its possession at the time the declaration referred to in subparagraph (a) is made;
 - (c) provide an original or a copy of Proof of Origin to the importing Party if required by the importing Party; and
 - (d) promptly make a corrected declaration in a manner required by the customs authority of the importing Party, subject to the customs laws of the importing Party and pay any duties along with interest and other charges owing, where the importer has reason to believe that the Proof of Origin on which a declaration was based contains information that is not correct.
3. Notwithstanding paragraphs 1 and 2, the importing Party may not require a Proof of Origin if:
 - (a) the customs value of the importation does not exceed US\$ 1,000 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish; or
 - (b) it is a good for which the importing Party has waived the requirement;provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.
4. The customs authority of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.
5. The importer shall demonstrate that the requirements referred to in Article 6.9 have been met and provide such evidence on request of the customs authority of the importing Party.

6. Where a Proof of Origin is submitted to the customs authority of the importing Party after the expiration of the period of time for its submission, such Proof of Origin may still be accepted, subject to the importing Party's laws, regulations, or administrative practices, when failure to observe the period of time results from force majeure or other valid causes beyond the control of the importer or exporter.
7. Where the customs authority of the importing Party determines that a Proof of Origin is illegible, defective on its face or has not been completed pursuant to Article 6.15, or discovers that discrepancies exist between the Proof of Origin and the written declaration, the importer will be granted a period of not less than five working days, but not exceeding 30 working days from the date of request by the customs authority to provide a copy of the corrected Proof of Origin.

Article 6.21: Post-Importation Claims for Preferential Tariff Treatment

Where a good was originating when it was imported into the territory of a Party, but the importer of the good did not make a claim for preferential tariff treatment at the time of importation, that importer of the good may, within a period of at least one year or for such longer period specified by the laws and regulations of the importing Party after the date on which the good was imported, make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the importing Party of:

- (a) a Proof of Origin and, where appropriate, other evidence that the good qualifies as an originating good; and
- (b) such other documentation in relation to the importation of the good as the importing Party may require.

Article 6.22: Verification

1. For the purposes of determining whether a good imported into a Party from the other Party qualifies as an originating good under this Chapter, the customs authority or the competent authority of the importing Party may conduct a verification process by means of:
 - (a) a written request for additional information from the importer;
 - (b) a written request for additional information from the exporter or producer;

- (c) a written request that the customs authority or the competent authority of the exporting Party assists in verifying the origin of the good; or
 - (d) any other procedures, including verification visit, to which the Parties may agree.
- 2. The importing Party shall:
 - (a) for the purposes of subparagraph 1(b), send a written request with a copy of the Proof of Origin and the reasons for the request to the exporter or producer of the good; and
 - (b) for the purposes of subparagraph 1(c), send a written request with a copy of the Proof of Origin and the reasons for the request to the customs authority or the competent authority of the exporting Party.
- 3. Based on the agreement between both parties, a verification visit to the premises of the exporter or producer may be conducted with the assistance of the customs authority of the exporting Party, according to the procedures agreed between the customs authorities of the importing Party and exporting Party.
- 4. For a verification under subparagraphs 1(a) through (d), the importing Party shall:
 - (a) allow the importer, exporter, producer, or the customs authority of the exporting Party between 30 and 120 days from the date of receipt of the written request for information under subparagraphs 1(a) through (d) to respond
 - (b) make a determination following a verification within 90 days of the date of its receipt of the information necessary to make the determination.
- 5. For the purposes of paragraph 1, the importing Party shall provide a written notification within a reasonable period of the result of verification with the reasons for that result to the importer, exporter, or producer of the good, or the customs authority of the exporting Party that received the verification request.
- 6. The customs authority of the importing Party may suspend the application of preferential tariff treatment while waiting for the result of verification. The importing Party shall permit the release of the good, but may require that such release be subject to lodgment of a security in accordance with its laws and regulations.

Article 6.23: Denial of Preferential Tariff Treatment

- 1. The customs authority of the importing Party may deny preferential tariff treatment where:

- (a) the good does not meet the requirements of this Chapter; or
 - (b) the importer, exporter, or producer of the good fails or has failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment.
- 2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
- 3. The customs authority of the importing Party may determine that a good does not qualify as an originating good and may deny preferential tariff treatment where:
 - (a) the customs authority of the importing Party has not received sufficient information to determine that the good is originating; or
 - (b) the exporter, producer, or the customs authority of the exporting Party fails to respond to a written request for information in accordance with Article 6.22.

Article 6.24: Minor Discrepancies or Errors

- 1. The customs authority of an importing Party shall disregard minor discrepancies or errors, such as slight discrepancies between documents, typing errors, or protrusions from the designated field, provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.
- 2. For multiple goods declared under the same Proof of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and the customs clearance of the remaining goods listed in the Proof of Origin, provided that the problem does not create doubt as to the originating status of the remaining goods.

Article 6.25: Third-Party Invoicing

An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter.

Article 6.26: Record-Keeping Requirement

- 1. Each Party shall require that:

- (a) its exporters or producers retain, for at least a period of five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Proof of Origin was issued was originating; and
 - (b) its importers retain, for at least a period of five years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.
- 2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, or written form, in accordance with the Party's laws and regulations.
- 3. Information relating to the validity of the Proof of Origin shall be furnished upon request of the importing Party.
- 4. Any information communicated between the Parties concerned shall be treated as confidential in accordance with Article 7.13 (Confidentiality) and shall be used for the validation of the Proof of Origin purposes only.

Article 6.27: Supporting Documents of Direct Consignment

For the purposes of implementing Article 6.9, where transportation is effected through the territory of one or more intermediate countries, other than that of the both Parties, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a combination of any transport documents covering the entire transport route of a good from the exporting Party to the importing Party; or
- (b) other relevant supporting documents, if any, as evidence that the requirements of Article 6.9 are being complied with.

Article 6.28: Dispute settlement

Where disputes arise in relation to the verification procedures of Article 6.22 which cannot be settled between the customs authorities requesting verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Chapter, they shall be submitted to the Customs Committee.

Article 6.29: Penalties

Each Party shall maintain measures imposing criminal, civil or administrative sanctions for violations of its laws and regulations relating to this Chapter.

Article 6.30: Transitional Provisions for Goods in Transit

1. A Party shall grant preferential tariff treatment to an originating good that, on the date of entry into force of this Agreement for that Party:
 - (a) was being transported to that Party in accordance with Article 6.9; or
 - (b) was in the territory of the importing Party in temporary storage in bonded warehouse or in free zones under customs control.
2. If a valid claim under Article 6.20 for preferential tariff treatment is made retrospectively, together with documentation establishing to the satisfaction of the importing Party the status of the subject goods under subparagraphs (a) or (b) of this Article, within 12 months of the date of entry into force of this Agreement for that Party.

Article 6.31: Special Economic Zone or Free Zone

1. Both Parties shall take all necessary steps to ensure that originating goods traded under cover of a Proof of origin which in the course of transport use a special economic zone or free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Goods produced or manufactured in a special economic zone or free zone situated within a Party shall be considered as originating goods in that Party when exported to the other Party provided that the treatment or processing is in conformity with the provisions of this chapter and supported by a Proof of origin.

Annex 6-B



GCC CERTIFICATE OF ORIGIN*

COUNTRY EMBLEM

1. Producer (Name & Full Address.)		2. No: Date:		PREFERENTIAL CERTIFICATE OF ORIGIN Of Gulf Cooperation Council Countries		
3. Exporter (Name & Full Address)		4. Consignee (Name, Full Address & Country)				
5. Country of Final Destination.		6. Means of Transport Vessel's Name/Flight No .)Optional)				
7. Country of Origin of Goods		8. Remarks.				
9. Marks &	10. HS	11. Description of Goods		12. Quantity & Unite	13. weight	14. No. &

Numbers of Packages.	Code			(gross)	Date of invoice
15.CERTIFICATION BY THE ISSUING AUTHORITY		16. DECLARATION BY THE EXPORTER			
Signature:		Signature:			
Date:		Date:			
Stamp:					

- Box1: State the full legal name and address of the producer.
- Box2: indicating any number giving by the issuance authority of the certificate of origin and the date.
- Box3: State the full legal name and address of the exporter.
- Box4: State the full legal name and address of the Consignee.
- Box5: State the Country of Final Destination.
- Box6: State the Means of Transport (Vessel's Name/Flight No - Optional)
- Box7: State the Country of Origin of Goods.
- Box8: any information may be included, (such as ISSUED RETROSPECTIVELY, CERTIFIED TRUE COPY or third party invoicing) .
- Box9: State item number and identifying marks and number of the goods (packages).
- Box10: identifying the HS Code to 6 digits or more.
- Box11: identifying the Goods by giving a reasonably full commercial description, and origin criteria.
- Box12: Quantity & Unite.
- Box13: State the weight (gross) in kilos, tons, gallons.
- Box14: State the Invoice number and date of invoice related to the goods and produced with certificate of origin.
- Box15: State the CERTIFICATION BY THE ISSUING AUTHORITY / (Signature is optional).
- Box16: State the DECLARATION BY THE EXPORTER.

Korea Certificate of Origin

Original(Duplicate / Triplicate)

1. Exporter's name and address: Telephone: Email:	Reference No.: KOREA-GCC FREE TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)
2. Producer's name and address: Telephone: Email:	

3. Importer's name and address:			FORM KR-GCC FTA		
Telephone:			Issued in _____(Country)		
Email:			(See Overleaf Notes)		
4.Means of transport and route (as far as known):			5.Remarks:		
Departure Date:					
Vessel/Flight/Train/Vehicle No:					
Port of discharge:					
6. Item number	7. Description of goods (including number and type of package, and quantity)	8. HS code (Six digit code)	9. Origin criterion	10. Gross weight or other measurements	11.Number and date of invoice
12. Declaration by the exporter:			13. Certification		
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 in the Korea-GCC Free Trade Agreement for the goods exported to (Importing Country) 			It is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea-GCC Free Trade Agreement.		

(Place and date, signature of authorized signatory)	 (Place and date, signature and stamp of issuing body)

OVERLEAF NOTES

1. To be eligible for the preferential treatment under the KOREA-GCC Free Trade Agreement (hereinafter referred to as the "Agreement"), all goods must meet the following requirements:
 - a. Fall within a description of goods eligible for concessions under the Agreement;
 - b. Comply with all relevant provisions of Chapter X (Rules of Origin and Origin Procedures)
2. Reference No.: Serial number of Certificate of Origin assigned by the issuing body.
3. Box 1: State the full legal name and address (including country), telephone number, email-address of the exporter.
4. Box 2: State the full legal name and address (including country), telephone number, email-address of the producer. If you wish this information to be confidential, it is acceptable to state "AVAILABLE UPON REQUEST".
5. Box 3: State the full legal name and address (including country), telephone number, email-address of the importer or consignee.
6. Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., and port of discharge.
7. Box 5: Any additional information may be included. However, in the following conditions, the remarks shall be as follows:

Condition	Remark
A good is invoiced by a non-Party operator	"NON-PARTY INVOICING"
A Certificate of Origin is issued retrospectively	"ISSUED RETROSPECTIVELY"
A Certified true copy is issued	"CERTIFIED TRUE COPY of the original Certificate of Origin dated YY/MM/DD "

8. Box 6: State the serial number.
9. Box 7: Provide a full description of each good. The description should be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them and relate them to the invoice description. The number and kind of packages, and quantity shall be specified. If the goods are not packed, state "IN BULK".
10. Box 8: For each good described in Box 8, identify HS Code to six digits. The HS Code shall be that of the importing Party.
11. Box 9: The exporter must indicate in Box 9 the origin criteria on the basis of which he claims that the goods qualify for preferential tariff treatment, in the manner shown in the following table:

Origin criteria	Insert in Box
(a) Goods wholly obtained or produced entirely in the territory of the exporting Party	"WO"
(b) Goods produced entirely in the territory of the exporting party exclusively from originating materials	"PE"
(c) Goods satisfying the Product Specific Rules - Change in Tariff Classification - Regional Value Content - Other	"CTC" "RVC" Ex) "CTC+RVC", "CTC or RVC"

When the good is subject to a Regional Value Content (RVC) requirement, indicate "BD" if the RVC is calculated according to the build down method or "BU" if the RVC is calculated according to the build-up method.

12. Box 10: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume which would indicate exact quantities may be used when customary.
13. Box 11: Invoice number and date of invoice should be shown here. In case where a good is invoiced by a non-Party operator and the number and date of the commercial invoice is unknown, the number and date of the original commercial invoice, issued in the exporting Party, shall be indicated in this box.
14. Box 12: This box shall be completed, signed and, dated by the exporter or producer.
15. Box 13: This box shall be completed, dated, signed, and stamped by the authorized person of the competent authority or issuing body. Using a QR code on a C/O makes the signature optional.

Note: The instructions hereon are only used for purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

Certificate of Origin (Additional Pages)

Original(Duplicate / Triplicate)

Reference No.

6. Item number	7. Description of goods (including number and type of package, and quantity)	8. HS code (Six digit code)	9. Origin criterion	10. Gross weight or other measurements	11.Number and date of invoice

12. Declaration by the exporter:			13. Certification		
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 in the Korea-GCC Free Trade Agreement for the goods exported to (Importing Country) 			It is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea-GCC Free Trade Agreement. (Place and date, signature and stamp of issuing body)		

..... (Place and date, signature of authorized signatory)	

Annex 6-C. Minimum Information Requirements for Declaration of Origin

- (a) exporter's name and address;
- (b) producer's name and address, if known;
- (c) importer's or consignee's name and address;
- (d) description of the goods and the HS Code of the goods (six digit level or more);
- (e) in the case of an approved exporter, authorisation code or identification code of the exporter or producer;
- (f) unique reference number;
- (g) origin conferring criterion;
- (h) certification by an approved exporter;
- (i) country of origin;
- (j) EX Works value, if the regional value content origin conferring criterion is used;
- (k) quantity of the good

ANNEX 6-A
PRODUCT SPECIFIC RULES

Headnotes to the Annex:

1. For purposes of interpreting the Product Specific Rules(PSRs) in this Annex:
 - a. **section** means the sections as set out in the Harmonized System;
 - b. **chapter** means the first two digits of the tariff classification number under the Harmonized System;
 - c. **heading** means the first four digits of the tariff classification number under the Harmonized System; and
 - d. **subheading** means the first six digits of the tariff classification number under the Harmonized System.
2. This Annex is set out as follows:
 - a. Column 1 – HS Code (section, chapter, heading, or subheading);
 - b. Column 2 – Product Description, according to the HS Code; and
 - c. Column 3 – PSRs (Origin Conferring Criteria)
3. Where a good is subject to alternative PSRs, the rule will be considered to be met if the good satisfies one of the alternative PSRs.
4. Where a PSR requires that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation, the rules shall apply only to non-originating materials.
5. Where a specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone the change in tariff classification.
6. For the purpose of column 1 of this Annex, the term “ex” used before the tariff code means that the rule specified for that tariff code is an exception from the general rule specified for the Chapter.
7. For the purpose of column 3 of this Annex:

- a. **WO** means the product must satisfy the wholly obtained criteria as per Article 6.3 of this Agreement;
- b. **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
- c. **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
- d. **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;
- e. **RVC** means Regional Value Content as per Article 6.4 of this Agreement;

HS 2017	Description of Product	Product Specific Rules
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	WO
0406	Cheese and curd	CC
Chapter 5	Products of animal origin, not elsewhere specified or included	WO
Chapter 6	Live trees and other plants; bulbs; roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	WO
ex Chapter 9	Coffee, tea, maté and spices; except for:	WO

HS 2017	Description of Product	Product Specific Rules
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	CTSH
090230	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CTSH
091091	Mixtures referred to in Note 1(b) to this Chapter	CTSH
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	CC except from heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	CTH except from Ginseng products in subheading 1211.20
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	CTH
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	CTSH
1508	Ground-nut oil and its fractions, whether or	CTSH

HS 2017	Description of Product	Product Specific Rules
1510	not refined, but not chemically modified Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	CTSH
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	CTSH
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	CTSH
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	CTSH
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	CTSH
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CTSH
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC or RVC40
ex Chapter 17	Sugars and sugar confectionery; except for:	CC or RVC40
170199	Other	CTSH
1703	Molasses resulting from the extraction or refining of sugar	WO
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH or RVC40

HS 2017	Description of Product	Product Specific Rules
Chapter 18	Cocoa and cocoa preparations	CTH or RVC40
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	CTH or RVC40
1901.10	Preparations suitable for infants or young children, put up for retail sale	CC except from Chapter 04 or RVC40
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except]] for:	CC or RVC40
2003.90	Other	CC
2005.91	Bamboo shoots	CC
2005.99	Other	CC
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
ex 2008.99	Laver	CC except from subheading 1212.21 or 1212.29
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	CTSH or RVC40
ex Chapter 21	Miscellaneous edible preparations; except for:	CTH or RVC40
2106.90	Other	CC except from Ginseng products in subheading 1211.20 or 1302.19 or RVC40
ex Chapter 22	Beverages, spirits and vinegar; except for:	CTH or RVC40

HS 2017	Description of Product	Product Specific Rules
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	WO
2202.99	Other	CC except from Ginseng products in subheading 1211.20 or 1302.19 or RVC40
Chapter 23	Residues and waste from the food industries; prepared animal fodder	CTH or RVC 40
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	CTH or RVC 40
2401	Unmanufactured tobacco; tobacco refuse:	WO
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	CTH or RVC40
2501	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	WO
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	CTSH or RVC40
Chapter 26	Ores, slag and ash	CTH or RVC40
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTH or RVC40
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-	CTSH or RVC40

HS 2017	Description of Product	Product Specific Rules
	earth metals, of radioactive elements or of isotopes	
ex Chapter 29	Organic chemicals; except for:	CTH or RVC40
2901	Acyclic hydrocarbons	CTSH or RVC40
2902	Cyclic hydrocarbons	CTSH or RVC40
2903	Halogenated derivatives of hydrocarbons	CTSH or RVC40
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2907	Phenols; phenol-alcohols	CTSH or RVC40
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	CTSH or RVC40
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40

HS 2017	Description of Product	Product Specific Rules
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH or RVC40
2921	Amine-function compounds	CTSH or RVC40
2922	Oxygen-function amino-compounds	CTSH or RVC40
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	CTSH or RVC40
2926	Nitrile-function compounds	CTSH or RVC40
2930	Organo-sulphur compounds	CTSH or RVC40
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	CTSH or RVC40
Chapter 30	Pharmaceutical products	CTSH or RVC40
Chapter 31	Fertilisers	CTSH or RVC40
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	CTSH or RVC40
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTSH or RVC40

HS 2017	Description of Product	Product Specific Rules
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	CTSH or RVC40
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH or RVC40
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH or RVC40
Chapter 37	Photographic or cinematographic goods	CTSH or RVC40
ex Chapter 38	Miscellaneous chemical products; except for:	CTSH or RVC40
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	WO
Chapter 39	Plastics and articles thereof	CTH or RVC40
ex Chapter 40	Rubber and articles thereof; except for:	CTH or RVC40
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	WO
Chapter 41	Raw hides and skins (other than furskins) and leather	CTH or RVC40
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CTH or RVC40

HS 2017	Description of Product	Product Specific Rules
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH or RVC40
Chapter 44	Wood and articles of wood; wood charcoal	CTH or RVC40
Chapter 45	Cork and articles of cork	CTH or RVC40
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTH or RVC40
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH or RVC40
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTH or RVC40
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH or RVC40
ex Chapter 50	Silk; except for:	CTH or RVC40
5001	Silk-worm cocoons suitable for reeling	WO
5002	Raw silk (not thrown)	WO
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	WO
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH or RVC40
Chapter 52	Cotton	CTH or RVC40
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH or RVC40
ex Chapter 54	Man-made filaments; strip and the like of	CTH except from heading 5401, 5402 or 5404, or

HS 2017	Description of Product	Product Specific Rules
	man-made textile materials; except for:	RVC40
5401	Sewing thread of man-made filaments, whether or not put up for retail sale	CC or RVC40
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	CC or RVC40
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	CC or RVC40
ex Chapter 55	Man-made staple fibres; except for:	CTH except from heading 5501, 5503, 5506 or 5509 to 5511, or RVC40
5501	Synthetic filament tow	CC or RVC40
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	CC or RVC40
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	CC or RVC40
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	CC or RVC40
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	CC or RVC40
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	CC or RVC40
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and	CC or RVC40

HS 2017	Description of Product	Product Specific Rules
	articles thereof	
Chapter 57	Carpets and other textile floor coverings	CTH or RVC40
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTH or RVC40
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH or RVC40
Chapter 60	Knitted or crocheted fabrics	CC except from heading 5401, 5402, 5404 or 5509 to 5511, or RVC40
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH or RVC40
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH or RVC40
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH or RVC40
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH or RVC40
Chapter 65	Headgear and parts thereof	CTH or RVC40
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTH or RVC40
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH or RVC40
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH or RVC40
Chapter 69	Ceramic products	CTH or RVC40

HS 2017	Description of Product	Product Specific Rules
Chapter 70	Glass and glassware	CTH or RVC40
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	CTSH or RVC40
710110	Natural pearls	WO
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTSH and RVC7
Chapter 72	Iron and steel	CTH or RVC40
Chapter 73	Articles of iron or steel	CTH or RVC40
Chapter 74	Copper and articles thereof	CTH or RVC40
Chapter 75	Nickel and articles thereof	CTH or RVC40
Chapter 76	Aluminium and articles thereof	CTH or RVC40
Chapter 78	Lead and articles thereof	CTH or RVC40
Chapter 79	Zinc and articles thereof	CTH or RVC40
Chapter 80	Tin and articles thereof	CTH or RVC40
Chapter 81	Other base metals; cermets; articles thereof	CTSH or RVC40
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTH or RVC40
Chapter 83	Miscellaneous articles of base metal	CTH or RVC40
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTH or RVC40 Note: Where the good

HS 2017	Description of Product	Product Specific Rules
		and its parts or accessories are classified in the same heading, then the applicable rule shall be CTSH or RVC40 instead of CTH or RVC40
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	CTH or RVC40 Note: Where the good and its parts or accessories are classified in the same heading, then the applicable rule shall be CTSH or RVC40 instead of CTH or RVC40
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTH or RVC40
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH or RVC40
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH or RVC40
Chapter 89	Ships, boats and floating structures	CTH or RVC40
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTH or RVC40 Note: Where the good and its parts or accessories are classified in the same heading, then the applicable rule shall be CTSH or RVC40 instead of CTH or RVC40

HS 2017	Description of Product	Product Specific Rules
Chapter 91	Clocks and watches and parts thereof	CTH or RVC40
Chapter 92	Musical instruments; parts and accessories of such articles	CTH or RVC40
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH or RVC40
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	CTH or RVC40 Note: Where the good and its parts or accessories are classified in the same heading, then the applicable rule shall be CTH or RVC40 instead of CTH or RVC40
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH or RVC40
Chapter 96	Miscellaneous manufactured articles	CTH or RVC40
Chapter 97	Works of art, collectors' pieces and antiques	CTH or RVC40

CHAPTER SEVEN

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 7.1: Definitions

For purposes of this Chapter:

customs authority means any authority that is responsible under the law of each Party for the administration and enforcement of its customs laws and regulations;

(a) for Korea, the Ministry of Economy and Finance, or the Korea Customs Service, or their respective successors; and

(b) for GCC,

Kingdom of Bahrain: Ministry of Interior, Customs Affairs;

United Arab Emirates: Federal Authority for Identity, Citizenship, Customs and Port Security;

Kingdom of Saudi Arabia: Zakat, Tax, and Customs Authority;

Sultanate of Oman: Directorate General of Customs, Royal Oman Police;

Qatar: General Authority of Customs; and

Kuwait: General Administration of Customs.

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

customs procedure means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs laws and regulations;

express consignment means all goods imported by or through an enterprise that operates a consignment service for the expeditious cross-border movement of goods and assumes liability to the customs authority for those goods; and

means of transport means various types of vessels, vehicles, and aircrafts which enter or leave the customs territory of a Party carrying natural persons, goods, or articles.

Article 7.2: Scope and Objectives

1. This Chapter shall apply to customs procedures applied to goods traded between the Parties and to the means of transport which enter or leave the customs territory of each Party.
2. The objectives of this Chapter are to:
 - (a) simplify and harmonize customs procedures of the Parties;
 - (b) facilitate trade between the Parties; and
 - (c) promote cooperation between the customs administrations, within the scope of this Chapter.

Article 7.3: Transparency

1. Each Party shall promptly publish, on the internet, the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested persons to become acquainted with them:
 - (a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;
 - (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
 - (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation, or transit;
 - (d) rules for the classification or valuation of products for customs purposes;
 - (e) laws, regulations, and administrative rulings of general application relating to rules of origin;
 - (f) import, export, or transit restrictions or prohibitions;

- (g) penalty provisions for breaches of import, export, or transit formalities;
- (h) procedures for appeal or review;
- (i) agreements to which it is party, or parts thereof with any country or countries relating to importation, exportation, or transit; and
- (j) procedures relating to the administration of tariff quotas.

2. In particular, each Party shall make available and update, to the extent possible and as appropriate, the following through the internet:

- (a) a description¹ of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested persons of the practical steps needed for importation, exportation, and transit;
- (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party.

3. When developing new, or amending existing, customs laws and regulations, each Party shall publish, or otherwise make readily available such proposed new or amended customs laws and regulations and provide a reasonable opportunity for interested persons to comment on the proposed customs laws and regulations, unless such advance notice is precluded.

Article 7.4: Consistency

1. Each Party shall ensure that its customs laws and regulations are consistently implemented and applied throughout its customs territory.

2. In fulfilling the obligation in paragraph 1, each Party shall endeavor to adopt or maintain administrative measures to ensure consistent implementation and application of its customs laws and regulations throughout its customs territory, preferably by establishing an administrative mechanism which assures consistent application of the customs laws and regulations of that Party among its regional customs office

¹ Each Party has the discretion to state on its website the legal limitations of this description.

Article 7.5: Customs Procedures

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, and transparent, and facilitate trade, including through the expeditious clearance of goods.
2. Each Party shall ensure that its customs procedures, where possible and to the extent permitted by its customs laws and regulations, conform with the standards and recommended practices of the World Customs Organization (hereinafter referred to as the “WCO”).
3. The customs authority of each Party shall review its customs procedures with a view to simplifying such procedures to facilitate trade.

Article 7.6: Advance Rulings

1. Each Party shall provide a written advance ruling, through its customs authority, before a good is imported into its territory, with regard to:
 - (a) the good's tariff classification; and
 - (b) the origin of the good.
2. In addition to the advance rulings defined in paragraph 1, each Party is encouraged to provide advance rulings on:
 - (a) customs valuation in accordance with the Article VII of GATT 1994 and Customs Valuation Agreement; and
 - (b) any such other matters as the Parties may agree.
3. An advance ruling and information issued by a Party shall be binding on that Party in respect of the applicant that had sought it.
4. Each Party shall adopt or maintain procedures for issuing written advance rulings which:
 - (a) include a detailed description of the information required to process a request for an advance ruling;
 - (b) allow its customs authority, at any time during the course of an evaluation of an application for an advance ruling, to request that the applicant provide additional information,

which may include a sample of the goods, necessary to evaluate the request;

- (c) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker; and
- (d) provide that an exporter, importer, or any person with a justifiable cause, or a representative thereof may apply for an advance ruling. A Party may require that an applicant have legal representation or registration in that Party.

5. Each Party shall issue an advance ruling within 90 days after a request, provided that the requester has submitted all information that the Party requires. In issuing an advance ruling, the Party shall take into account facts and circumstances the requester has provided. For greater certainty, a Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that, pursuant to this paragraph, declines to issue an advance ruling shall promptly notify the requester in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

6. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.

7. A Party may modify or revoke an advance ruling where:

- (a) there is a change in the law;
- (b) incorrect or incomplete information was provided or relevant information was withheld;
- (c) the advance ruling was based on an error of fact;
- (d) there is a change in a material fact; or
- (e) there is a change in the circumstances on which the advance ruling was based.

8. Each Party shall ensure that requesters have access to administrative review of advance rulings.

9. Subject to any confidentiality requirements in its laws, each Party shall publish, including on the Internet, its advance rulings.

10. If a requester provides false information or omits relevant facts or circumstances relating to the advance ruling, or does not act in accordance with the ruling's terms and conditions, the importing Party may apply appropriate measures, including civil, criminal, and administrative actions, monetary penalties, or other sanctions.

11. Each Party shall designate one or more inquiry points to answer reasonable inquiries of interested persons concerning advance rulings.

Article 7.7: Release of Goods

1. In order to facilitate bilateral trade, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods while maintaining appropriate customs control.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:

- (a) provide for the release of goods within a period no greater than that required to ensure compliance with its customs laws and regulations and, to the extent possible, within 48 hours of the arrival of goods;
- (b) provide for customs information to be submitted and processed manually or electronically before the goods arrive in order for them to be released on their arrival;
- (c) allow goods to be released at the point of arrival, without requiring temporary transfer to warehouses or other facilities; and
- (d) allow importers to withdraw goods from customs with guarantees, before, and without prejudice to, its customs authority's final determination of the applicable customs duties, taxes, and fees².

² A Party may require an importer to provide sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument, covering the ultimate payment of the customs duties, taxes, fees in connection with the importation of the good.

Article 7.8: Express Consignment

Each Party shall adopt or maintain expedited customs procedures for express consignments while maintaining appropriate customs control and selection. These procedures shall:

- (a) permit, to the extent possible, the single submission of information covering all goods contained in an express consignment, through electronic means;
- (b) provide for express consignment to be released under normal circumstances as rapidly as possible, and within four hours when possible, after the arrival of the goods and submission of the information required for release;
- (c) provide for information necessary to process an express consignment to be submitted manually or electronically before the consignment arrives;
- (d) provide for certain goods to be cleared with a minimum of documentation; and
- (e) under normal circumstances, provide that no customs duties will be assessed on, nor will formal entry documents be required for express consignments valued at US\$100 or less.

Article 7.9: Automation

Each Party shall use information technology that expedites procedures for the release of goods and shall:

- (a) establish a means of providing for the electronic exchange of information between that Party's customs authority and the trading community for purposes of encouraging rapid release procedures;
- (b) endeavour to use international standards for such electronic exchange of information;
- (c) endeavour to develop compatible electronic systems between the Parties' customs authorities, to facilitate bilateral exchange of international trade data; and

- (d) endeavour to develop a set of common data elements and processes in accordance with WCO Customs Data Model, and related WCO recommendations and guidelines.

Article 7.10: Risk Management

1. Each Party shall adopt or maintain a risk management system for customs control.
2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions on international trade.
3. Each Party shall concentrate customs control and, to the extent possible other relevant border controls, on high risk consignments and expedite the release of low risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.
4. Each Party shall base risk management on the assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, HS code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

Article 7.11: Post-clearance Audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with its customs and other related laws and regulations.
2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record was audited of the:
 - (a) results;
 - (b) reasons for the results; and

(c) person's rights and obligations.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. Each Party shall, wherever practicable, use the result of post-clearance audit in applying risk management.

Article 7.12: Review and Appeal

1. Each Party shall ensure that with respect to its determinations/decisions on customs matters, importers in its territory have access to:

(a) a level of administrative review or appeal higher than or independent of the employee or office that issued the determinations/decisions; and

(b) judicial review or appeal of the determinations/decisions.

2. For greater certainty, each Party shall provide that the exporter or producer may provide information directly to the Party conducting the review. The exporter or producer providing the information may ask the Party conducting the review to treat that information as confidential in accordance with Article 7.13.

Article 7.13: Confidentiality

1. A Party shall maintain the confidentiality of the information provided by the other Party pursuant to this Chapter and Chapter Six (Rules of Origin and Origin Procedures), and protect it from disclosure that could prejudice the competitive position of the person providing the information. Any violation of the confidentiality shall be treated in accordance with the domestic laws and regulations of each Party.

2. The information referred to in paragraph 1 shall not be disclosed without the specific permission of the person or government providing such information except to the extent that it may be required to be disclosed for law enforcement purposes or in the course of judicial proceedings.

Article 7.14: Penalties

Each Party shall adopt or maintain measures that allow for the imposition of civil or administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations.

Article 7.15: Customs Cooperation

1. The customs authorities of both parties may, as deemed appropriate, assist each other, in relation to:

- (a) the implementation and operation of this Chapter and;
- (b) developing and implementing customs best practices and risk management techniques;
- (c) simplifying and harmonising customs procedures;
- (d) advancing technical skills and the use of technology;
- (e) the tariff classification, valuation and determination of origin of goods, for purposes of preferential tariff treatment;
- (f) exchanging FTA implementation statistics, formats and types of which are to be mutually agreed by both Parties; and
- (g) such other customs issues as the Parties may mutually determine.

2. The customs authorities of both parties may, as deemed appropriate, share each other, information and experiences on development of customs administration.

3. Each Party shall designate official contact points and provide details thereof to the other Party, with a view to facilitating the effective implementation of this Chapter and Chapter Six (Rules of Origin and Origin Procedures). If a matter cannot be resolved through the contact points, the matter shall be referred to the Customs Committee set out in Article 7.16.

Article 7.16: Customs Committee

1. The Parties hereby establish Customs Committee (hereinafter referred to as the “Committee”) composed of the customs authorities of the Parties. Other competent authorities of the Parties may join the Committee if the Parties deem it necessary.
2. The Committee shall ensure the proper functioning of this Chapter and Chapter Six (Rules of Origin and Origin Procedures) and examine all the issues arising from the application of these Chapters.
3. The functions of the Committee may include:
 - (a) reviewing, discussing, and proposing effective, uniform, and consistent administration of this Chapter and Chapter Six (Rules of Origin and Origin Procedures);
 - (b) reviewing, discussing, and proposing regulations for the effective, uniform, and consistent interpretation of this Chapter and Chapter Six (Rules of Origin and Origin Procedures);
 - (c) revising Annex 3-A (Product Specific Rules) on the basis of the transposition of the Harmonized System (hereinafter referred to as the “HS”);
 - (d) consulting on and endeavouring to resolve any difference that may arise between the Parties on matters related to the classification of goods under the HS; and
 - (e) reviewing the possibility of revision and reaching agreement on revision of this Chapter and Chapter Six (Rules of Origin and Origin Procedures).
4. The Committee shall meet every year, or as otherwise agreed, alternating between the Parties.

CHAPTER EIGHT

TRADE IN SERVICES

Article 8.1: Definitions

For purposes of this Chapter:

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;

airport operation services means the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

commercial presence means any type of business or professional establishment, including through

- (a) the constitution, acquisition or maintenance of a juridical person; or
- (b) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service;

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

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;

juridical person means any legal entity duly constituted or otherwise organized 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;

juridical person of the other Party means a juridical person which is either:

- (a) constituted or otherwise organized under the law of that other Party, and is engaged in substantive business operations in the territory of that Party; or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (i) natural persons of that other Party; or
 - (ii) juridical persons of that other Party identified under subparagraph (a);

a juridical person is:

- (a) **owned** by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;
- (b) **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; or
- (c) **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;

measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

measures by a Party means measures taken by:

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

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory;

measures by a Party affecting trade in services includes measures in respect of:

- (a) the purchase, payment, or use of a service;
- (b) the access to and use of, in connection with the supply of a

service, services which are required by the Party to be offered to the public generally; and

- (c) the presence, including commercial presence, of persons of the other Party for the supply of a service in its territory;

monopoly supplier of a service means any person, public or private, which in the relevant market of the territory of a Party is authorized or established formally or in effect by that Party as the sole supplier of that service;

natural person of a Party means a natural person who is a national of a GCC Member State or Korea, according to their respective legislation;¹

person means either a natural person or a juridical person;

sector of a service means,

- (a) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule; or
- (b) otherwise, the whole of that service sector, including all of its subsectors;

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;

services includes any service in any sector except services supplied in the exercise of governmental authority;

service consumer means any person that receives or uses a service;

service of the other Party means a service which is supplied:

- (a) 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

¹ Notwithstanding the definition of **natural person of a Party**, between Korea and the UAE, **natural person of a Party** means a natural person who is a national or permanent resident of Korea or the UAE, according to their respective legislation. Regarding the UAE, the term **permanent resident** means any natural person who possesses a valid residency permit under the laws and regulations of the UAE. For purposes of this Chapter and its Annexes, the aforementioned term **permanent resident** shall exclude natural persons who are in possession of foreign student residency, foreign retiree residency, remote working residency, domestic worker residency, and foreign dependents residency permits.

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

- (b) 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;

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;

service supplier means any person that supplies or seeks to supply a service;²

supply of a service includes the production, distribution, marketing, sale, and delivery of a service;

trade in services means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party (cross-border);
- (b) in the territory of a Party to the service consumer of the other Party (consumption abroad);
- (c) by a service supplier of a Party, through commercial presence in the territory of the other Party (commercial presence); or
- (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party (presence of natural persons); and

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.

² 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 Chapter. 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.

Article 8.2: Scope and Coverage

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. This Chapter shall not apply to:
 - (a) a service supplied in the exercise of governmental authority within the territory of each respective Party;
 - (b) government procurement;
 - (c) in respect of air transport services, measures affecting air traffic rights, however granted; or 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;
 - (iii) computer reservation system services; or
 - (iv) airport operation services; or
 - (d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.
3. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.
4. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons 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 benefits accruing to the other Party under the terms of a specific commitment.³
5. For purposes of this Chapter, Annex 8-A, Annex 8-B, Annex 8-C, Annex 8-D-1, and Annex 8-D-2 are an integral part of this Chapter.

³ The sole fact of requiring a visa for natural persons of the other Party and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

Article 8.3: Market Access

1. With respect to market access through the modes of supply identified in the definition of **trade in services** in Article 8.1, each Party shall accord services and service suppliers of the other Party treatment no less favorable than that provided for under the terms, limitations, and conditions agreed and specified in its Schedule of Specific Commitments.⁴

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 of Specific Commitments, 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;⁵
- (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

⁴ If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (a) of the definition of **trade in services** in Article 8.1 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 subparagraph (c) of the definition of **trade in services** in Article 8.1, it is thereby committed to allow related transfers of capital into its territory.

⁵ Subparagraph (c) does not cover measures of a Party which limit inputs for the supply of services.

- (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 8.4: National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favorable than that it accords to its own like services and service suppliers.⁶

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favorable if it modifies the conditions of competition in favor of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

Article 8.5: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 8.3 or 8.4, including those regarding qualifications, standards, or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

Article 8.6: Most-Favored-Nation Treatment

If, after the date of entry into force of this Agreement, a Party enters into an agreement notified under Article V or Article V *bis* of the GATS, it shall upon

⁶ 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.

request from the other Party afford adequate opportunity to that Party to negotiate the benefits granted therein.

Article 8.7: Schedules of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under Articles 8.3, 8.4, and 8.5. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments 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 both Articles 8.3 and 8.4 shall be inscribed in the column relating to Article 8.3. In this case, the inscription will be considered to provide a condition or qualification to Article 8.4 as well.

Article 8.8: Modification of Schedules

1. A Party (referred to in this Article as the “modifying 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 entered into force, in accordance with the provisions of this Article. A modifying Party shall notify its intent to modify or withdraw a commitment pursuant to this Article to the other Party no later than three months before the intended date of implementation of the modification or withdrawal.

2. At the written request of a Party the benefits of which under this Chapter may be affected (referred to in this Article as an “affected Party”)⁷ by a proposed modification or withdrawal notified under paragraph 1, the modifying Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment within six (6) months

⁷ The affected Party shall deliver to the modifying Party a written request for initiation of consultations and negotiations.

of the date of receipt of the written request. In such negotiations and agreement, the affected Party and the modifying Party shall endeavor to maintain a general level of mutually advantageous commitments not less favorable to trade than that provided for in Schedules of Specific Commitments prior to such negotiations. The Joint Committee shall be kept informed of the outcome of the negotiations.

3. If agreement is not reached between the affected Party and the modifying Party within six (6) months of the date of receipt of the written request referred to in paragraph 2, the affected Party may initiate the dispute settlement proceedings set out in Chapter Fifteen (Dispute Settlement).

4. If the affected Party does not initiate the dispute settlement proceedings set out in Chapter Fifteen (Dispute Settlement) sixty (60) days of the expiration date of the period referred to in paragraph 3, the modifying Party shall be free to implement the proposed modification or withdrawal.

5. The modifying Party may not modify or withdraw its commitment until it has made compensatory adjustments in conformity with the findings of the arbitration panel established under Chapter Fifteen (Dispute Settlement).

6. If the modifying Party implements its proposed modification or withdrawal and does not comply with the findings of the arbitration panel established under Chapter Fifteen (Dispute Settlement), the affected Party that participated in the arbitration under Chapter Fifteen (Dispute Settlement) may modify or withdraw substantially equivalent benefits in conformity with those findings.

Article 8.9: 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. 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.

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

4. Where authorization 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.

5. With a view to ensuring that domestic regulations, including measures relating to qualification requirements and procedures, technical standards and licensing requirements, do not constitute unnecessary barriers to trade in services, while recognizing the right to regulate and to introduce new regulations on the supply of services in order to meet national policy objectives, each Party shall endeavor to ensure, as appropriate for individual sectors, that such measures are:

- (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; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

6. The disciplines in the Reference Paper on Services Domestic Regulation (November 26, 2021, INF/SDR/2), shall, *mutatis mutandis*, be incorporated into and made part of the Schedules of Specific Commitments referred to in Article 8.7 of all Parties that are participants in the WTO Joint Initiative on Services Domestic Regulation as additional commitments on the next day after the improved GATS schedules of all those Parties to incorporate the disciplines enter into force.⁸

7. Pending the incorporation of disciplines pursuant to paragraph 6, in sectors where a Party has undertaken specific commitments and subject to any terms, limitations, conditions or qualifications set out in its Schedule of Specific Commitments, that Party shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific

⁸ For greater certainty, this paragraph shall only apply to a Party to this Agreement which is participant in the WTO Joint Initiative on Services Domestic Regulation. For purposes of this Article, (i) the disciplines in the Reference Paper on Services Domestic Regulation shall not apply to a sector or measure to the extent that such sector or measure is not subject to Article 8.3 or Article 8.4 by reason of such Party's commitments made in accordance with Article 8.7; and (ii) paragraphs 14-19, entitled "Opportunity to Comment and Information before Entry into Force" of Section II of the Reference Paper on Services Domestic Regulation shall only apply to sectors for which such a Party has undertaken specific commitments under the GATS.

commitments in a manner which:

- (a) does not comply with the criteria outlined in subparagraphs 5(a), 5(b) or 5(c); and
- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

8. In determining whether a Party is in conformity with the obligation under paragraph 7, account shall be taken of international standards of relevant international organizations⁹ applied by that Party.

9. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professional of the other Party.

Article 8.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorization, licensing or certification of services suppliers, and subject to the requirements of paragraph 3, a Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in a particular country. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the country concerned 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 the other Party, if the other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licenses, or certifications obtained or requirements met in that other Party's territory should be recognized.

3. Neither Party may accord recognition in a manner that would constitute a means of discrimination between countries in the application of its standards or criteria for the authorization, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

4. Each Party shall endeavor to encourage its relevant competent bodies

⁹ The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of the Parties.

to enter into negotiations on recognition of professional qualifications, licenses, or registration procedures with a view to the achievement of early outcomes.

5. Any arrangement reached between relevant competent bodies pursuant to paragraph 4 shall be consistent with this Article.

Article 8.11: 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 specific commitments.

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 a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, that Party may request the other Party establishing, maintaining, or authorizing 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) authorizes or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its territory.

Article 8.12: Business Practices

1. The Parties recognize that certain business practices of service suppliers, other than those falling under Article 8.11, may restrain competition and thereby restrict trade in services.

2. A Party shall, at the request of the other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed 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 Party addressed 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 8.13: Payments and Transfers

1. Except under the circumstances envisaged in Article 8.14, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.
2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the *Articles of Agreement of the International Monetary Fund* (hereinafter referred to as the “Articles of Agreement”), 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 8.14 or at the request of the International Monetary Fund.

Article 8.14: Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance of payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments. It is recognized that particular pressures on the balance of payments of a Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its program of economic development or economic transition.
2. The restrictions referred to in paragraph 1:
 - (a) shall not discriminate between the other Party and non-Party;
 - (b) shall be consistent with the Articles of Agreement;
 - (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
 - (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and

- (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

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

4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the Committee on Trade in Services.

5. The Party adopting any restrictions under paragraph 1 shall commence consultations with the other Party in order to review the restrictions adopted by it.

Article 8.15: 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 Chapter. 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 respond promptly to all requests by the 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 use the existing enquiry points or, if they do not exist, establish one or more enquiry points to provide specific information to the other Party, upon request, on all such matters.

Article 8.16: Disclosure of Confidential Information

Nothing in this Chapter 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 8.17: Denial of Benefits

1. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is a juridical person owned or controlled by persons of a non-Party, and the denying Party:

- (a) does not maintain:
 - (i) normal economic relations with the non-Party if the denying party is Korea;
 - (ii) diplomatic relations with the non-Party if the denying party is a GCC member state; or
- (b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

2. Subject to prior notification and consultation, a Party may deny the benefits of this Chapter:

- (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 which operates and/or uses the vessel in whole or in part but which is of a non-Party;
- (c) to a service supplier of the other Party, if it establishes that the service supplier is a juridical person owned or controlled by persons of a non-Party or of the denying Party that has no substantial business activities in the territory of the other Party.

Article 8.18: Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services (referred to as the “Committee” in this Chapter) that shall meet on the request of either Party or the Joint Committee to consider any matter arising under this Chapter.

2. The Committee's functions shall include:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) identifying and recommending measures to promote trade in services between the Parties; and
 - (c) considering other trade in services issues of interest to a Party.

Annex 8-A

Financial Services

Definitions

1. For purposes of this Annex:

financial institution means any financial intermediary or other enterprise that is authorized to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

financial service means any service of a financial nature offered by a financial service supplier of a Party. Financial services include the following activities:

- (a) 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; and
 - (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and
- (b) Banking and other financial services (excluding insurance):
 - (i) acceptance of deposits and other repayable funds from the public;
 - (ii) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
 - (iii) financial leasing;
 - (iv) all payment and money transmission services, including credit, charge and debit cards, travelers checks and bankers drafts;

- (v) guarantees and commitments;
- (vi) 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 checks, bills and 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; and
 - (F) other negotiable instruments and financial assets, including bullion;
- (vii) 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;
- (viii) money broking;
- (ix) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
- (x) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;
- (xi) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (xii) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (i) through (xi), including credit reference and analysis, investment and portfolio research and advice, advice

on acquisitions and on corporate restructuring and strategy;

financial service supplier means any natural person or juridical person of a Party that seeks to supply or supplies financial services and does not include a public entity;

new financial service means a service of a financial nature, including services related to existing and new products, that is not supplied by any financial service supplier in the territory of a Party, but which is supplied in the territory of the other Party; and

public entity means:

- (a) 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
- (b) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

Scope

2. This Annex shall apply 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 indicated in the definition of **trade in services** in Article 8.1.

3. For purposes of the definition of **services** as set out in Article 8.1, **services supplied in the exercise of governmental authority** means the following:

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

4. For purposes of the definition of **services** as set out in Article 8.1, if a Party allows any of the activities referred to in paragraphs 3(b) or 3(c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, **services** shall include such activities.

5. **A service supplied in the exercise of governmental authority** as defined in Article 8.1 shall not apply to services covered by this Annex.

Prudential Carve-out

6. Any measure which is applied to financial service suppliers established in a Party's territory that are not regulated and supervised by the financial supervisory authority of that Party would be deemed to be a prudential measure for purposes of this Agreement. For greater certainty, any such measure shall be taken in line with paragraphs 7 through 10.

7. Each Party may adopt or maintain measures for prudential reasons¹, including:

- (a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier; and
- (b) ensuring the integrity and stability of the Party's financial system.

8. These measures shall not be more burdensome than necessary to achieve their aim, and where they do not conform to the other provisions of this Agreement, they shall not be used as a means of avoiding each Party's commitments or obligations under such provisions.

9. Nothing in this Chapter shall be construed to require a Party to disclose information relating to the affairs and accounts of individual consumers or any confidential or proprietary information in the possession of public entities.

10. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

Transparency

¹ It is understood that the term "prudential reasons" may include the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial service suppliers.

11. The Parties recognize that transparent regulations and policies governing the activities of financial service suppliers are important in facilitating access of foreign financial service suppliers to, and their operations in, each other's markets. Each Party commits to promoting regulatory transparency in financial services.

Self-Regulatory Organizations

12. When a Party requires membership or participation in, or access to, any self-regulatory organizations, securities or futures exchange or market, clearing agency or any other organization or association, in order for financial service suppliers of the other Party to supply financial services on an equal basis to financial service suppliers of the Party, or when the Party provides directly or indirectly such entities with privileges or advantages in supplying financial services, the Party shall ensure observance of the obligations of Article 8.4 by such self-regulatory organization.

Payment and Clearing Systems

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

*New Financial Services*²³

14. Each Party shall permit a financial service supplier of the other Party established in its territory to supply any new financial service that the Party would permit its own financial service suppliers to supply, in like circumstances, under its domestic law, provided that the introduction of the new financial services does not require a new law or modification of an existing law. A Party may determine the institutional and juridical form through which the service may be provided and may require authorization for

² The Parties understand that nothing in this paragraph shall prevent a financial service supplier of a Party from applying to the other Party to request that it authorize the supply of a financial service that is supplied in neither Party's territory. Such application shall be subject to the laws and regulations of the Party to which the application is made and, for greater certainty, shall not be subject to the obligations of this paragraph.

³ For purposes of this paragraph, each Party acknowledges that the term **financial service** as defined in paragraph 1, can be broadly interpreted and that numerous financial services are capable of being offered or supplied in various forms. The Parties note that the term **financial service** as defined in paragraph 1, is comprehensive enough to include, according to paragraph 1, Shariah-compliant financial services. For greater certainty, it is understood that Shariah-compliant financial services are considered one of new financial services under this paragraph for Korea.

the provision of the service. Where such authorization is required, a decision shall be made within a reasonable period of time.

Treatment of Certain Information

15. Nothing in this Chapter requires a Party to furnish or allow access to information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers.

Transfer of information

16. Without prejudice to its commitments under this Agreement, neither Party shall take measures that prevent transfers of information into or out of its territory or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements to which all Parties are party, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier of the other Party.

17. Nothing in paragraph 16 restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of this Chapter.

18. Nothing in paragraph 16 shall prevent a Party from adopting or maintaining any measure inconsistent with paragraph 16 that it considers necessary to achieve a legitimate public policy objective.

Recognition

19. Where a Party recognizes, by agreement or arrangement, prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied, that Party shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate a comparable agreement or arrangement 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 such recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

Consultations

20. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other

Party shall give consideration to the request. The Parties shall report the results of their consultations to the Committee.

21. Consultations under paragraph 20 shall include officials of relevant authorities.

Annex 8-B

Telecommunications

Definitions

1. For purposes of this Annex:

end-user means a final consumer of or subscriber to a public telecommunications network or service, including a service supplier other than a supplier of public telecommunications networks or services;

essential facilities means facilities of a public telecommunications 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;

interconnection means linking with suppliers providing public telecommunications 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;

international mobile roaming service means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications networks or services that enables end-users to use their home mobile handset or other device for voice, data, or messaging services while outside the territory in which the end-user's home public telecommunications network is located;

license means any authorization that a Party may require of a person, in accordance with its laws and regulations, in order for such a person to offer a telecommunications network or service, including concessions, permits, or registrations;

major supplier means a supplier of public telecommunications networks or services that has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications networks or services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

network element means a facility or equipment used in supplying a public

telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

non-discriminatory means treatment no less favorable than that accorded to any other user of like public telecommunications networks or services in like circumstances;

number portability means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers when switching between the same category of suppliers of public telecommunications services;

public telecommunications network means public telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;

public telecommunications service means any telecommunications service that a Party requires, explicitly or in effect, to be offered to the public generally. Such services may include, inter alia, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, and excludes value-added services;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body that sufficiently details the terms, rates, and conditions for interconnection such that a supplier of public telecommunications networks or services that is willing to accept it may obtain interconnection with the major supplier on that basis;

telecommunications means the transmission and reception of messages, sounds, visual images, or signals by any electromagnetic means;

telecommunications regulatory body means any body or bodies responsible under the laws and regulations of a Party for the regulation of telecommunications;

user means an end-user of or a supplier of public telecommunications networks or services; and

value-added services means services that add value to telecommunications services through enhanced functionality, and specifically:

- (a) for Korea, means those services as defined in the Telecommunications Business Act; and
- (b) for each of the GCC Member States, means those services as defined in its respective domestic law.

Scope

2. This Annex applies to measures affecting trade in telecommunications services, including:

- (a) measures relating to access to and use of public telecommunications services;
- (b) measures relating to obligations of suppliers of public telecommunications services;
- (c) other measures relating to public telecommunications networks or services; and
- (d) measures relating to the supply of value-added services.

3. Except to ensure that service suppliers operating broadcast stations and cable systems have continued access to and use of public telecommunications networks or services, this Annex shall not apply to any measure relating to broadcast or cable distribution of radio or television programming.

4. Nothing in this Annex shall be construed to:

- (a) require a Party, or require a Party to compel any service supplier, to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally; or
- (b) require a Party to compel any service supplier exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network.

Competitive Safeguard

5. Each Party shall maintain appropriate measures for the purpose of preventing suppliers of public telecommunications networks or services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

6. The anticompetitive practices referred to in paragraph 1 include in particular:

- (a) engaging in anticompetitive cross-subsidization;
- (b) using information obtained from competitors with anticompetitive results; and
- (c) not making available, on a timely basis, to suppliers of public telecommunications networks or services, technical information about essential facilities and commercially relevant information that are necessary for them to provide services.

Number Portability

7. Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability to the extent technically feasible, on a timely basis, and on terms and conditions that are reasonable and non-discriminatory.

Interconnection

General Terms and Conditions

8. Each Party shall ensure that a major supplier in its territory is required to provide interconnection at any technically feasible point in the network. Such interconnection shall be provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;
- (b) of a quality no less favorable than that provided for its own like services, for like services of non-affiliated service suppliers, or for like services of its subsidiaries or other affiliates;
- (c) 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 suppliers need not pay for network components or facilities that they do not require for the services to be provided; and
- (d) 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.

Public Availability of the Procedures for Interconnection Negotiations

9. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

Transparency of Interconnection Arrangements

10. Each Party shall ensure that a major supplier in its territory makes publicly available either its interconnection agreements or a reference interconnection offer

Unbundling of Network Elements

11. Each Party shall endeavor to ensure that a major supplier in its territory offers access to network elements on an unbundled basis on terms and conditions that are reasonable, non-discriminatory, and transparent for the supply of public telecommunications services. A Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain those elements, in accordance with its laws and regulations.

Conditions for the Supply of Value-Added Services

12. Neither Party may require an enterprise in its territory that it classifies as a supplier of value-added services and that supplies those services over facilities that the enterprise does not own to:

- (a) supply those services to the public generally;
- (b) cost-justify its rates for those services;
- (c) file a tariff for those services;
- (d) connect its networks with any particular customer for the supply of those services; or
- (e) conform with any particular standard or technical regulation of the telecommunications regulatory body for connecting to any other network, other than a public telecommunications network.

13. Notwithstanding paragraph 12, a Party may take the actions described in paragraph 12 to remedy a practice of a supplier of value-added services that the Party has found in a particular case to be anticompetitive under its law or regulations, or to otherwise promote competition or safeguard the interests of consumers.

International Mobile Roaming

14. The Parties shall endeavor to cooperate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade between the Parties and enhance consumer welfare.

15. A Party may take steps to enhance transparency and competition with respect to international mobile roaming services, such as:

- (a) ensuring that information regarding retail rates is easily accessible to consumers; and
- (b) minimizing impediments to roaming, whereby consumers when visiting the territory of a Party from the territory of the other Party can access telecommunications services using the device of their choice.

Universal Service

16. Each Party has the right to define the kind of universal service obligations it wishes to adopt or maintain.

17. Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of

universal service that it has defined.

Licensing Process

18. When a Party requires a supplier of public telecommunications networks or services to have a license, the Party shall make publicly available:

- (a) all the licensing criteria and procedures it applies;
- (b) the period it normally requires to reach a decision concerning an application for a license; and
- (c) the terms and conditions of all licenses in effect.

19. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of, revocation of, refusal to renew, or imposition of conditions on, a license.

Telecommunications Regulatory Body

20. Each Party shall ensure that its telecommunications regulatory body is separate from and functionally independent of any supplier of public telecommunications networks or services. To this end, each Party shall ensure that its telecommunications regulatory body does not own equity¹ or maintain an operating or management role in any such supplier.

21. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all market participants and shall be made and implemented on a timely basis.

Allocation and Use of Scarce Resources

22. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

23. Each Party shall make publicly available the current state of allocated frequency bands but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

24. A Party's measures allocating and assigning spectrum and managing frequencies shall not be considered inconsistent with Article 8.3. Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may limit the number of suppliers of public telecommunications networks or services. Each Party also retains the right to allocate frequency bands, taking into account present and future

¹ For greater certainty, this paragraph shall not prohibit a government entity of a Party other than the telecommunications regulatory body from owning equity in a supplier of telecommunications services.

needs and spectrum availability.

Resolution of Telecommunications Disputes

25. Each Party shall ensure that:

Recourse

- (a) (i) suppliers of public telecommunications networks or services may have recourse to a telecommunications regulatory body or other relevant body of the Party in its territory to resolve disputes between suppliers of public telecommunications networks or services on a timely basis regarding measures relating to matters in this Annex;
- (ii) suppliers of public telecommunications networks or services of the other Party, which have obtained licenses in accordance with the laws and regulations of the Party, that have requested interconnection with a major supplier in the Party's territory may have recourse, within a reasonable and publicly specified period after the supplier requests interconnection, to a telecommunications regulatory body or other relevant body to resolve disputes regarding the terms, conditions, and rates for interconnection with such major supplier; and

Appeal and Judicial Review

- (b) any supplier of public telecommunications networks or services aggrieved by a final determination or decision of its relevant telecommunications regulatory body may obtain a review of such determination or decision in accordance with its laws and regulations. Neither Party shall permit the making of an application for judicial review to constitute grounds for non-compliance with the determination or decision of its telecommunications regulatory body, unless its relevant judicial body determines otherwise.

Annex 8-C

Movement of Natural Persons Supplying Services

Definition

1. For purposes of this Annex:

entry and temporary stay means entry into and temporary stay in the territory of a Party by a natural person of the other Party who does not intend to establish permanent residence.

General Principles

2. This Annex reflects the Parties' mutual desire of facilitating entry and temporary stay in accordance with their laws and regulations and the commitments in their Schedule of Specific Commitments in this Chapter and of establishing transparent measures affecting the entry and temporary stay covered by their respective Schedule of Specific Commitments, while recognizing the need to ensure border security and to protect the domestic labor force and permanent employment in their respective territories.

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

General Obligations

4. Each Party shall apply its measures related to this Annex in accordance with paragraphs 2 and 3 and, in particular, shall expeditiously apply those measures so as to avoid unduly nullifying or impairing the benefits accruing to the other Party or delaying trade in services under this Chapter.

Grant of Entry and Temporary Stay

5. The Parties may make commitments in respect of entry and temporary stay. Such commitments and the conditions governing them shall be inscribed in Schedule of Specific Commitments referred to in Article 8.7.

6. In accordance with this Annex and subject to each Party's Schedule of Specific Commitments, a Party shall grant entry or extension of temporary stay to natural persons of the other Party to the extent provided for in those commitments made pursuant to paragraph 5, provided that those natural persons:

- (a) follow the granting Party's prescribed application procedures under its relevant laws and regulations; and
- (b) meet all relevant eligibility requirements for entry or extension of temporary stay.

7. Each Party shall ensure that any fees charged by its competent authorities for the processing of an application for the entry and temporary stay do not unduly impair or delay the supply of services under this Chapter.

8. The sole fact that a Party grants entry to a natural person of the other Party pursuant to this Chapter shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practice a profession or otherwise engage in business activities.

Transparency

9. Further to Article 1.6 (Transparency), each Party shall:

- (a) provide to the other Party such information, to the extent practicable, as will enable the other Party to become acquainted with its measures relating to this Annex;
- (b) no later than one year after the date of entry into force of this Agreement, if possible, prepare, publish, and make available, explanatory information regarding the requirements for entry and temporary stay under this Annex including applicable laws and regulations in such a manner as will enable the categories of natural persons of the other Party specified in the Schedule of Specific Commitments to become acquainted with them; and
- (c) upon modifying or amending a measure that affects the entry and temporary stay of categories of natural persons specified in the Schedule of Specific Commitments, ensure that such modifications or amendments are promptly published and made available in such a manner as will enable natural persons of the other Party to become acquainted with them.

10. Further to Article 1.6 (Transparency), each Party shall establish or maintain appropriate mechanisms to respond to inquiries from interested persons regarding applications and procedures related to the entry and temporary stay.

11. On the request of the applicant, the Party shall endeavor to provide, without undue delay, information on the status of the application or the

decision about the application.

Cooperation

12. The Parties may discuss mutually agreed areas of cooperation to further facilitate the entry and temporary stay in line with their respective laws and regulations, which shall take into consideration areas proposed by either Party during the course of negotiations or other areas as may be identified by the Parties.

Dispute Settlement

13. The relevant authorities of both Parties shall endeavour to resolve any problems that may arise from the implementation and administration of this Annex.

14. Neither Party shall have recourse to dispute settlement under Chapter Fifteen (Dispute Settlement) regarding a refusal to grant entry and temporary stay, or the extension of temporary stay, under this Annex unless:

- (a) the matter involves a pattern of practice; and
- (b) the natural person affected has exhausted all available administrative remedies regarding the particular matter.

15. The remedies referred to in paragraph 14(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceedings for review, and the failure to issue that determination is not attributable to delays caused by the natural person concerned.

Annex 8-D-1
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 the GCC Member States 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 <i>Act on Report on Real Estate Transactions</i>, is permitted, and (ii) that the acquisition of land by companies which are deemed as foreign under the <i>Act on Report on Real Estate Transactions</i>, and by branches of foreign companies is permitted, subject to approval or notification in accordance with the <i>Act on Report on Real Estate Transactions</i>, , for any of 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; or - land used for fulfilling land-holding requirements stipulated by pertinent laws. Eligibility for subsidies, including tax benefits, may be limited to companies which are	3) Residents who have been treated as foreigners in the <i>Financial Investment Services and Capital Markets Act</i> 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
		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 through 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 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	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
	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.		
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 percent 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 the GCC Member States. 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 percent of the total equity of each of the two entities or have a responsibility for more than 50 percent of the total investment amount of each of the two entities.			

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. Business Visitors (BV) Natural persons who are responsible for the setting up, in Korea, of a commercial presence of a service supplier of the GCC Member States 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 of 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. 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		

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 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. 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-		

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 this Chapter.

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
	sectors, without conferring entitlement to exercise the professional title of Korea. - Services related to the installation, 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 the GCC Member States - 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 book-keeping 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		

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
	- Specialty engineering design services for automobile 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 <i>Immigration Law</i> and the labor laws. 2. Korea's commitments regarding temporary movement of natural persons do not apply in the case of labor-management disputes.			

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. <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 ;	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
(ii) legal representation for the entrustment of the preparation of notarial deeds ;			

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) activities concerning labor affairs consulting services or 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) activities in 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.			

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 <i>Foreign Legal Consultant Act</i>, its presidential decree and enforcement rule. iv) For the purpose of the commitment to this sector, only the law firm which is organized under the relevant law of a GCC Member State and headquartered in that GCC Member State 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 other than the GCC Member States shall not be permitted to establish its representative office in Korea. v) Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certification, approval, registration, admission, and supervision of and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea ; (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with <i>byeon-ho-sa</i> (Korean-licensed lawyers), Korean law firms, <i>beop-mu-sa</i> (Korean-certified judicial scriveners), <i>byeon-ri-sa</i> (Korean-licensed patent attorneys), <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants), <i>se-mu-sa</i> (Korean-certified tax accountants), or <i>gwan-se-sa</i> (Korean customs brokers) ; (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring <i>byeon-ho-sa</i> (Korean-licensed lawyers), <i>beop-mu-sa</i> (Korean-certified judicial scriveners), <i>byeon-ri-sa</i> (Korean-licensed patent attorneys), <i>gong-in-hoe-gye-sa</i> (Korean-certified public accountants), <i>se-mu-sa</i> (Korean-certified tax accountants) or <i>gwan-se-sa</i> (Korean customs brokers) in Korea; and (d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.			

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. Accounting, auditing, and book-keeping services (CPC 862)	1) Unbound for auditing services 2) Unbound for auditing services 3) —Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by CPAs licensed under the <i>Certified Public Accountant Law</i> are permitted. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services. 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. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination.	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 membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information. 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

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. Taxation services (CPC 863)	1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for reconciliation services and tax representative services. 3) Only sole proprietorships, tax reconciliation task forces, and tax agency corporations (limited liability companies) by CTAs licensed under the <i>Certified Tax Accountant Law</i> are permitted. Only CTAs in tax reconciliation task forces and tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services. 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. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.	stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.
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 laws. 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. The Foreign-certified/licensed architects who have completed a professional practice

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 5 years and are recognized to have an equal professional status as that of Korean architects by the Ministry of Land, Infrastructure and Transport are eligible to apply for the Architect Certifying Examination without having completed the intern development program enforced in Korea. They may acquire a Korean architect license by passing the following two subjects of the Architect Qualifying Examination. (a) Architectural design I; and (b) Architectural design II.
e. Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated 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
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) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound	
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.	
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.	

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. 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.	

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. <u>Research and Development Services</u>			
a. Research and development services on natural sciences (CPC 851)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) For marine scientific research, a foreign person, a foreign government, or Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial water or exclusive economic zone of Korea must obtain prior authorization or consent from the Ministry of Oceans and Fisheries. 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
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.	

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. <u>Real Estate Services</u>			
Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)	1) Commercial presence is required. 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Appraisal services (CPC 82201*, 82202*)	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.	
Excluding appraisal services related to services supplied in the exercise of governmental authorities such as assessment of land prices and compensation for expropriation			

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>Rental/Leasing Services without Operators</u>			
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 the Horizontal Commitments section.	

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
e. Other			
Leasing or rental services concerning personal or household goods (CPC 832)	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.	
<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.	

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. Project management services (CPC 86601)	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. 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.	
Testing and analysis services of physical properties (CPC 86762)	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.	
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.	
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.	

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
f. Consulting services related to agriculture and animal husbandry (CPC 8811*, 8812*) Poultry differentiation service (CPC 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.	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) 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.	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 Seafarers Act	1) None 2) None 3) Foreign service suppliers may supply services only in the form of a corporation under the <i>Commercial Act</i> 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 on placement services of personnel for transparency purposes: 1. The corporations shall follow the rules for service fees determined and announced by the Minister of Employment and Labor. 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) Surface surveying services (CPC 86753*) Excluding services related to cadastral survey Map-making services (CPC 86754*) Excluding services related to cadastral maps	1) None 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. 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. 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
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) 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.	
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 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.	

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
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals s. Convention agency services (CPC 87909*) 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. 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. 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.	
2. COMMUNICATION SERVICES B. <u>Courier Services</u> Courier services including	1) Provision of services is limited to air and sea transport modes. 2) None 3) A trucking business license for domestic courier supply is subject to an economic needs test. For greater certainty, a person acquiring	1) Provision of services is limited to air and sea transport modes. 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
express delivery services⁶ (CPC 7512*) Excluding the services to collect, process, and deliver letters for which exclusive rights⁷ are reserved for the Korean Postal Authority (KPA) under the <i>Postal Service Act</i>.⁸ The exclusive rights of the KPA include the right of access to its postal network and operation thereof. 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 to courier operators with own Air Operator's Certificate (AOC)	an existing domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

⁶ "Express delivery services" means the collection, transport, and delivery of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.

⁷ For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to:

(a) the supply of support services to postal offices by military service personnel or other personnel of the equivalent status, and

(b) the Minister of Science and ICT's determination of the total number of vehicles that may belong to the Ministry of Science and ICT and allocation of the vehicles to postal offices, not needing authorisation from the Minister of Land, Infrastructure and Transport.

⁸ However, Article 3 of the *Enforcement Decree of the Postal Service 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, and 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
and aircraft fleet.			
C. <u>Telecommunication Services</u>			
a. Voice telephone services	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers.	1) None	
b. Packet-switched data transmission services	2) None	2) None	
c. Circuit-switched data transmission services	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 organised under Korean law.	3) None	
d. Telex services	A foreign government or its representative, or a foreign person may not obtain or hold a radio station license.		
e. Telegraph services	A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organised under Korean law in which a foreign government, foreign person, or deemed foreign person ⁹ holds in the aggregate more than 49 percent of the juridical person's total voting shares.		
f. Facsimile services			
g. Private leased circuit services			
o. Other			
Digital cellular services	A foreign government, a foreign person, or a deemed foreign person may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier ¹⁰ of public telecommunications services.		
Paging services			
PCS (personal communications services)	A foreign government, a foreign person, or a deemed foreign person may not be the largest shareholder of KT Corporation (KT).		
TRS (trunked radio system) services			
Mobile data services	4) Unbound except as indicated in the Horizontal	4) Unbound except as indicated in the Horizontal	

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
IAS (internet access services) VoIP (Voice over Internet protocol) services connected to the PSTN (public switched telephone network)	Commitments section.	Commitments section.	
Value-added Services¹¹: 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	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 services¹³.

⁹ “Deemed foreign person” means a juridical person organised under Korean law in which a foreign government or a foreign person (including a “specially related person” under relevant Korean law) holds 80 percent (15 percent, if the largest shareholder is a foreign government or a foreign person) or more of that juridical person's total voting shares.

¹⁰ “Facilities-based supplier” is a supplier that owns transmission facilities. “Non-facilities-based supplier” is a supplier that does not own transmission facilities (but may own a switch, router or multiplexer) and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier. “Transmission facilities” means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

¹¹ Value-added services mean telecommunication services, which are provided through telecommunications network facilities leased from facilities-based suppliers, and which store and forward, or process and forward, the customer's information.

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
computing services ¹²			
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.	
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.	

¹³ 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).

¹² On-line data base and remote computing services do not cover telecommunication services which mediate third party 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
4. DISTRIBUTION SERVICES ¹⁴			
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.	

¹⁴ Excluding the following services:

(a) trade in firearms, explosives and swords

(b) works of art and antiques, and

(c) the establishment and operation of, and distribution services at

(i) public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets.

(ii) joint wholesale markets which are established and operated by producers' organizations or public interest corporations prescribed in the *Enforcement Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products*; and

(iii) livestock markets which are established and operated by the Livestock Cooperatives under the *Agriculture and Cooperative Act*.

For greater certainty, Korea reserves the right to adopt or maintain any measure which respect to the administration of the WTO Tariff Rate Quota.

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>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 an 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 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. A person that supplies alcoholic beverages wholesale distribution services must obtain authorization from the head of the relevant tax office, which is subject to an economic needs test. The Minister for Health and Welfare controls the supply and demand of the wholesale distribution of imported designated <i>han-yak-jae</i> (Asian medicinal herbs). 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
C. <u>Retailing Services</u> (CPC 61112, 61130, 61210, 613*(excluding retail trade and gas station business related to LPG), 631(excluding 63108, 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 an 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. The sale of alcoholic beverages by telephone or in electronic commerce is prohibited. Only a natural person that is a licensed <i>an-gyung-sa</i> (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. Only a licensed <i>an-gyung-sa</i> (optician or optometrist) may establish an office for operations, and may not establish more than one office per an <i>an-gyung-sa</i>. A person that supplies pharmaceutical product retail distribution services (including distribution of <i>han-yak-jae</i> (Asian medicinal herbs)) may not establish more than one pharmacy nor establish in the form of a corporation. 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
D. <u>Franchising</u> (CPC 8929*) ¹⁵	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.	
※ 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.			
5. EDUCATIONAL SERVICES¹⁶ C. <u>Higher Education Services</u>¹⁷ (CPC 923*) Higher education services provided by private higher educational institutions, which have obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees. Excluding	1) Unbound 2) Credits acquired from other higher educational institutions, local or foreign, are acknowledged to the extent that such acknowledged credits do not exceed half of the total credits required for graduation. 3) - Only non-profit school juridical persons¹⁸, established under the approval from the Minister of Education may establish educational institutions under the Minister's authorization (In-House Colleges do not need to establish a school juridical person). - Only the types of educational institutions	1) Unbound 2) None 3) Unbound	

¹⁵ Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this schedule.

¹⁶ 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.

¹⁷ Types of higher education institutions are listed in Attachment 1 concerning Higher Education 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
(i) Health and medicine-related higher education; (ii) higher education for training pre-primary, primary, and secondary school teachers; (iii) professional graduate education in law; and (iv) universities via broadcasting and communications, and cyber universities	listed in Attachment 1 are allowed. - Any new establishment, extension, or transfer of a higher education institution may be restricted in the Seoul Metropolitan Area¹⁹. - Operation of joint educational programs with junior colleges, universities, and 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. - Credits acquired from other higher educational institutions, local or foreign, are acknowledged to the extent that such acknowledged credits do not exceed half of the total credits required for graduation. - The Minister of Education may restrict the number of students for each educational institution.		

¹⁸ “School juridical person” means a non-profit juridical person established solely for the purpose of establishing regular educational institutions in accordance with pertinent education-related laws.

¹⁹ “Seoul Metropolitan Area” means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeonggi Province.

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 indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
Attachment 1 (Higher Education Services) The types of higher educational institutions are as follows: 1. Junior Colleges (excluding Polytechnic Colleges): higher educational institutions (a) which offer a 2-3 year curriculum, and confer an associate degree; or (b) which confer a bachelor's degree; in accordance with the <i>Higher Education Act</i>. 2. Universities: higher educational institutions which offer a 4-6 year curriculum and confer a bachelor's degree, in accordance with the <i>Higher Education Act</i>. 3. Industrial Universities: higher educational institutions which offer education on the knowledge and skills needed for an industrial society, and confer a bachelor's degree, in accordance with the <i>Higher Education Act</i>. 4. Technical Colleges: higher educational institutions which offer a 2 year curriculum to train expert manpower, and confer associate degrees and bachelor's degrees, in accordance with the <i>Higher Education Act</i>. 5. In-House Colleges: lifelong educational establishments which are established and operated by a business operator, an association, or a consultative body specified in the <i>Lifelong Education Act</i> to educate employees, and confer educational attainment and degrees equivalent to those of graduates of Junior Colleges or Universities, in accordance with the <i>Lifelong Education Act</i>.			

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. <u>Adult Education Services</u>²⁰ (CPC 924*) Adult education services provided by private adult educational institutions. Excluding: (i) education services which recognize education qualifications, or confer, or are linked with, local or foreign credits, degrees or diplomas; (ii) vocational training services financially supported by the government in accordance with the <i>Employment Insurance Act</i>, <i>National Lifelong Vocational Skills Development Act</i>, and the <i>Seafarers Act</i>; (iii) educational services via broadcasting; and (iv) vocational training services provided by institutions under authority delegated by government.	1) Unbound for health- and medicine related adult education services. 2) None 3) - Only the types of educational institutions listed in Attachment 2 are allowed. - The Superintendent of a Provincial Office for Education (<i>kyo-yook-gam</i>) may regulate tuition rates for private teaching institutions (<i>hag-won</i>). - The establishment and/or enlargement of educational institutions in the Seoul Metropolitan area and its vicinities may be restricted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound for health and medicine related adult education services 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section. A foreign national hired by <i>hag-won</i> for adults as a lecturer must possess at least a bachelor's degree or the equivalent, and reside in Korea.	

²⁰ Types of education institutions are listed in Attachment 2 concerning Adult Education 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
Attachment 2 (Adult Education Services) The types of adult education institutions are as followings: 1. <i>Hag-won</i> (private teaching institutions for adults) are facilities that provide tutoring services on the following subjects related to lifelong or vocational education to 10 people or more for a period of 30 days or longer in accordance with the <i>Act on the Establishment and Operation of Private Teaching Institute and Extracurricular Lessons</i>. Excluded are schools, libraries, museums, workplace facilities that provide education services to the employees, lifelong education facilities in accordance with the <i>Lifelong Education Act</i>, and driving schools. (a) Industrial infrastructure technology: machinery, automobile, metal, chemicals and ceramics, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparels, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, environment, transportation, and safety management (b) Applied industrial technology: design, hair and cosmetology management, food and beverage, packaging, printing, photograph, and piano tuning (c) Computer: computers, games, robots, data processing, telecommunications equipment, the Internet, and software (d) Nursing assistant: nursing assistant (e) Culture and tourism: publishing, imaging and recording, film, broadcasting, character products, and tourism (f) Management and office work: finance, insurance, distribution, real estate, secretary service, accounting, pen writing, book-keeping, abacus, mental arithmetic, and speed-reading (g) International: foreign languages for adults, interpretation, and translation (h) Humanities: college transfer, public management, business management, accounting, statistics, and public service examination (i) Arts: traditional Korean music, traditional dance, calligraphy, flower arrangement, floral art and crafts, cartoon, theatre arts, modelling, conversation skills, applied music, baduk, and speech 2. Life-long education facilities are those facilities which have been approved by, registered with or notified to the Ministry of Education in accordance with the <i>Lifelong Education Act</i>. Lifelong education facilities refer to lifelong education facilities annexed to workplaces, NGOs, schools, media organizations, and lifelong education facilities related to the development of knowledge and human resources, all of which are established for adults.			

4) Presence of natural persons

²¹ 9401*: Only collection and treatment services of industrial waste water under CPC 9401.

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 9406*, 9409*) ²³	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Soil remediation and groundwater purification (CPC 9406*)	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.	
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.	
<u>Explanation on Financial Services</u> 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.			

²³ 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

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

7. FINANCIAL SERVICES

Headnotes: All financial services are subject to the following provisions.

- (1)——Juridical persons supplying financial services and constituted under Korean law are subject to non-discriminatory limitations on juridical form.²⁴
- (2)——The commitments of Korea are subject to the limitation that in order to establish or acquire a controlling interest in a financial service supplier in Korea, a foreign investor must own or control a financial service supplier that engages in supplying financial services within the same financial services sub-sector in its home country.
- (3)——For greater certainty, nothing in this Agreement limits Korea's ability to require the chief executive of a financial service supplier established under its laws to reside within its territory.
- (4) For prudential reasons within the context 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.
- (5) 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.
- (6) Even if Korea permits persons located in its territory, and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of a GCC Member State located in the territory of that GCC Member State, such permission will not mean that Korea is required to permit such suppliers to do business or engage in solicitation in the territory of Korea. Korea may define "doing business" and "solicitation" for the purpose of this obligation, provided that those definitions are not inconsistent with the commitment regarding cross-border supply of financial services undertaken by Korea.
- (7) Without prejudice to other means of prudential regulation on cross-border supply of financial services, Korea may require the registration or authorization of cross-border financial service suppliers of a GCC Member State and of financial instruments. Korea may require a cross-border financial service supplier of a GCC Member State to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of Korea. Korea will protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier.

²⁴ This headnote is not itself intended to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

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
(8) 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. (9) 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. (10) Demand deposit interest rates are regulated. (11) The management and operation of assets of a financial institution are restricted. (12) A financial institution may not own non-business real estate. (13) Introduction of new financial products including derivatives is subject to approval.			
A. <u>Insurance and Insurance-related Services</u> (i) Direct Insurance a) Life Insurance Services Including accident and health insurance services	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. 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.	
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.	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
	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. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
(ii) Reinsurance and retrocession services	1) None 2) None 3) Commercial presence is permitted only to foreign reinsurance and retrocession insurance companies. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Establishment of joint ventures with Korean reinsurance and retrocession insurance companies is not allowed. 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.	
(iii) Insurance broking and agency services a) Brokerage	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign insurance brokerage companies. 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.	

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) Agency	1) Unbound 2) Unbound 3) None, except that 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.	
(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b)	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.	1) None 2) None 3) None	
a) Claim settlement and adjustment services ²⁵			
b) Actuarial services	4) Unbound except as indicated in the Horizontal Commitments section.	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	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 percent of the stocks of a bank (up to 4% in case of non-financial service business entity) and 15 percent of the stocks of a provincial bank without the special authorization of the relevant authorities ²⁸ . A person can own up to 100 percent of a bank and a provincial bank with the special authorization of the relevant authorities.	1) Unbound 2) Unbound 3) None	
(i) Deposit ²⁶			
(ii) Lending ²⁷			
(iii) Financial leasing			
(iv) Payment and Money transmission			

²⁵ Activities which assess and adjust the loss and compensation.

²⁶ Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.

²⁷ Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.

²⁸ The definitions of "a person" and "non-financial service business entity" are in accordance with the relevant provision of the *Enforcement 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
	Foreign exchange position is regulated. The oversold position of spot foreign exchange is US\$ 5 million, or 3 percent of capital (whichever is greatest).		
(v) Guarantees and commitments (vi) Foreign exchange services ²⁹ (vii) Settlement and clearing ³⁰	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 Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

²⁹ Activities which issue, remit, and collect foreign exchange.

³⁰ Activities which settle and clear notes, bills, and checks by banks according to the Article of KFTC (Korea Financial Telecommunications & 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 checks, 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)	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.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement	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	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
d) Other services related to securities	must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	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 ³¹ (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 Financial Services Commission 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.	
(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	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies.	1) Unbound 2) Unbound 3) None	

³¹ 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
: applicable only to services listed below	Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea.		
a) Investment advice	4) Unbound except as indicated in the Horizontal Commitment section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b) Credit rating and analysis	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.	

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*) Excluding rail and air transport related facilities in CPC 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.	
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.	

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
11. TRANSPORT SERVICES			
A. <u>Maritime Transport Services</u> ³²			
International transport (CPC 7211*, 7212*)	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None	1) None	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
Excluding cabotage	2) 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 <i>Chusik Hoesa</i> (stock companies) as stipulated under the <i>Commercial Act</i> are permitted. b) Other forms of commercial presence: None	3) a) None b) None	
	4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	4) a) Unbound b) Unbound except as indicated in the Horizontal Commitments section.	

³² 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
※ Notes Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located in the entire Korean peninsula and(or) any adjacent Korean islands and another port or point located in the entire Korean peninsula and(or) any adjacent Korean islands including on its continental shelf as provided in the <i>United Nations Convention on the Law of the Sea</i>, and traffic originating and terminating in the same port or point located within the territory of the entire Korean peninsula and any adjacent Korean islands.			
<u>Maritime Auxiliary Services</u> 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 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.	

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 agency services (CPC 748*) ³³	1) None 2) None 3) All the companies as stipulated under the <i>Commercial Act</i> 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*) ³⁴	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 freight forwarding services (CPC 748*) ³⁵ Shipping brokerage services (CPC 748*, 749*) ³⁶	1) None 2) None 3) All the companies as stipulated under the <i>Commercial Act</i> are permitted. 4) Unbound except as indicated in the Horizontal Commitments section. 1) None 2) None 3) All the companies as stipulated under the <i>Commercial Act</i> 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. 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³³ Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748.

³⁴ Container station services provided in port areas under CPC 741.

³⁵ Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

³⁶ 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

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
Maintenance and repair of vessels ³⁷	1) Unbound* 2) None 3) All the companies as stipulated under the <i>Commercial Act</i> 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.	
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.	

³⁷ 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
C. <u>Air Transport Services</u> ³⁸			
Computer reservation system (CRS) services	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	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.	
E. <u>Rail Transport Services</u>			
a. Passenger transportation (CPC 7111)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to an economic needs test.	1) Unbound* 2) None 3) Unbound	
b. Freight transportation (CPC 7112)	Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
d. Services auxiliary to rail transport services (part of	1) Unbound* 2) None	1) Unbound* 2) None	

³⁸ As defined in the GATS Annex on Air 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
CPC 741, CPC 7113) ³⁹	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
F. <u>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.	
G. <u>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.	
H. <u>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.	
I. <u>Other Transport Services</u> COMBINED TRANSPORT SERVICES			

³⁹ Commitments on services auxiliary to rail transport services only apply to the privately owned rail facilities.

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
Freight forwarding for rail transport ⁴⁰	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.	

⁴⁰ “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.

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 the other Party 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).

Annex 8-D-2
GCC Member States
Schedule of Specific Commitments

INTRODUCTORY NOTE:

1. The specific commitments in this Schedule apply only to the territories of the GCC Member States. The commitments and limitations contained herein apply only to the GCC Member States and Korea.
2. The following abbreviations are used to indicate the GCC Member States:

UAE:	United Arab Emirates
BH:	Kingdom of Bahrain
KSA:	Kingdom of Saudi Arabia
OM:	Sultanate of Oman
QT:	State of Qatar
KW:	State of Kuwait
3. References to CPC codes refer to the CPC codes as used in the 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) and are meant to define the scope of the commitments, unless otherwise stated.
4. Commitments inscribed by a GCC Member State or the way they are scheduled cannot be taken as a reference to interpret the scope, meaning, or effect of commitments by any other GCC Member State.

Modes of supply: 1) Cross-border 2) 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			
The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in the Services Sectoral Classification List in document MTN.GNS/W/120. The (**) indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance. “Unbound*” means unbound due to lack of technical feasibility.			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE¹	3) UAE: Commercial presence will be through either: (i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted), or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law. For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits in the form of technology transfer, research and development programs, technical assistance, and education and training of local human resources. Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below.	3) UAE: (i) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. However, foreign companies authorized to carry on their activities in the UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels. (ii) Government subsidized services may only be extended to UAE nationals. (iii) Foreign nationals or companies with foreign shareholdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes keeping in view the provisions of Article XIV(d) of GATS.	

¹ The UAE, KW and QT will not offer any commitments in energy and energy related services. This Schedule does not include any commitment under these services.

Modes of supply: 1) Cross-border 2) 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) BH: Commercial Presence will be through either: (i) a branch office²; or (ii) a company established in Bahrain with up to 100% foreign equity, unless otherwise specified in the Sector Specific Commitments section.	3) BH: Non-Bahraini nationals may not, other than by law or by succession, acquire the right of ownership to real estate and land within Bahrain. However, foreign establishments authorized to carry their activities in Bahrain may own the real estate and the land only for the specific use related to the licensed project in accordance with the present laws and regulations governing foreign ownership of real estate.	
	3) KSA: (i) Commercial presence for all services listed in this Schedule, other than business services (as listed below)³ is subject to incorporation either as joint-stock companies or as limited liability companies under the Companies Act. (ii) Commercial presence for business services (as listed below)³ is subject to formation of a company, and registration of such a company under the Professional Companies Law.	3) KSA: (i) Foreign service suppliers are required to obtain approval from the Saudi Arabian General Investment Authority for establishing commercial presence in Saudi Arabia according to the <i>Foreign Investment Law of April 2000</i> and the <i>Executive Rules of the Foreign Investment Law</i>. (ii) Non-Saudi nationals may acquire the right to own real estate in Saudi Arabia by succession. Foreign establishments authorized to carry on their activities in Saudi Arabia under the Foreign Investment Law may own real estate in accordance with the present laws and regulations governing foreign ownership of real estate.	KSA: All modes of supply: In all respects other than Zakat, taxation measures will be applied in conformity with Articles II and XVII and all other relevant provisions of GATS.

² A representative office may have commercial presence through a branch office or any other form as may be provided for under domestic laws and regulations.

³ Professional Services (1A), as indicated in document MTN.GNS/W/120.

³ Professional Services (1A), as indicated in document MTN.GNS/W/120.

Modes of supply: 1) Cross-border

2) 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) Non-Saudi business entities and foreign natural persons are subject to income tax while Saudi entities and Saudi natural persons are subject to Zakat. Future changes in Saudi tax code will not be less favorable to foreign service providers than the existing code. (iv) Foreign service entities and foreign natural persons shall have access to subsidies available in Saudi Arabia. However, some subsidies on certain services will be available to Saudi Arabians only.	
	3) OM: Commercial presence may be through: (i) a representative office (in all sectors); (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under Omani law (in all sectors); or (iii) a wholly foreign-owned subsidiary and branch as set out in the specific sectors below.	3) OM: - Foreign nationals and foreign enterprises may own real estate only in designated tourist areas of Oman. However, foreign nationals and foreign enterprises may enter into 50-year renewable leases in most areas of Oman. - Companies established in Oman with foreign equity of up to 100% will pay income taxes at the same rates as wholly Omani-owned companies, except for income derived from the sale of petroleum, which is taxed at a higher rate.	

Modes of supply: 1) Cross-border

2) 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) QT: Except for the banking sector, insurance companies, commercial agencies and purchase of real estate, investment in joint ventures locally incorporated under Qatari law with Qatar partner having not less than 51% equity is allowed up to 49%. Commercial presence may be required to provide certain benefits in the form of technology transfer, research and development programs, technical or marketing assistance and education or training of local manpower.	3) QT: Possessing, buying, selling or dealing in Qatari shares by foreigners is limited to 25% in the listed companies. Acquisition of land or real estate by foreign natural persons or foreign juridical persons is not allowed. Foreign natural persons or foreign juridical persons can acquire land for economic activities on long lease particularly for industrial use. Foreign nationals or companies with foreign shareholdings may be required to pay direct taxes on income derived from work or operations in Qatar, whereas local services suppliers or local Qatari companies may not be required to pay similar taxes (<i>Law no. 11 of 1993</i>). Foreign nationals or companies may obtain tax exemption for 5-10 years before making the investment.	
	3) KW: With the exception of banks, financial institutions and other sectors and sub-sectors which are not set out in the Sector Specific Commitments section, commercial presence should be through: (i) a Kuwaiti Agent working in the same field of services or related field (official agency contract must be registered with the Ministry of	3) KW: - Acquisition of land or real estate by foreign natural or juridical persons is not allowed. However, foreign natural or juridical persons can acquire land for economic activities on a short-, medium-, or long-term lease basis. - Foreigners are allowed to possess shares, in Kuwaiti shareholding companies according to <i>Law No. 20 of the year 2000</i>. Foreigners must be	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Commerce and Industry); or (ii) a partnership with the capital of Kuwaiti Company, in which portion of Kuwaiti capital should be 51% at least, and the aggregate portion of foreign capital should not exceed 49%. - Commercial presence must add some economic interests to Kuwait, like high technology transfer, research and development programs, technical or marketing assistance, and education or training of local manpower, including condition to employ 30% of its work force with Kuwaiti nationals. - Commercial presence in all sectors and sub-sectors of services shall need prior written permission from competent authorities according to Kuwaiti regulations.	residents in Kuwait. National services suppliers and their services may be entitled to have some kind of incentives and assistance, like industrial land blocks, easy financial loans, or market research and marketing programs including the organization of exhibitions for facilitating their participation in Kuwaiti pavilion in international fairs and exhibitions, with free or lowered costs, establishing marketing centers (inside or outside Kuwait), or granting discount on the prices of their advertising programs in national television and national advertising agencies and some other incentives alike.	
	4) Unbound except for measures concerning the entry and temporary stay of natural persons in the following categories: i- Business Visitors; ii- Intra-Corporate Transferees; iii- Contractual Service Suppliers; iv- Independent Professionals; and v- Installers and Maintainers Presence of foreign natural persons as self-employers is not allowed.	4) Unbound except for measures concerning the categories of natural persons referred to in the Market Access column. QT & KW: Housing and social programs and some aspects of free health care, are limited to Kuwaiti and Qatari citizens.	

Modes of supply: 1) Cross-border

2) 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- Business Visitors A natural person who stays in a GCC Member State, without acquiring remuneration from within such Member State and without engaging in making direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services, or other similar activities including those to prepare for establishing a commercial presence in the GCC Member State: UAE: Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period. BH: Entry and stay for persons in this category shall not be for more than 90 days. KSA: Entry and stay shall be for a period of no more than 180 days, including multiple entries. OM: Natural persons not based in Oman who visit Oman on behalf of a service supplier for business negotiations (and not for direct sale of services) or for doing preparatory work for establishing a commercial presence in Oman. Entry and stay for		

Modes of supply: 1) Cross-border

2) 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 in this category shall be for a period of 90 days. QT: Entry and stay for business visitors shall be for an initial period of no more than 90 days. Business visitors being a natural person who stays in Qatar for the purpose of participating in business meetings, business negotiations, preparation for establishing a commercial presence and other similar activities, without receiving remuneration within Qatar and does not engage in making direct sales to the general public. KW: Entry and stay shall be for one month and renewable for a maximum period of 12 months.		
	ii- Intra-corporate Transferees UAE: Managers, executives, and specialists (as defined below) who have been in the employment of a juridical person of the other Party outside the UAE, for a period of not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions:		UAE: - The right to work for the spouses of intra-corporate transferees is granted according to the UAE labor laws. - Transparency: all disciplines concerning labor, residency and work permits laws are publicly available.

Modes of supply: 1) Cross-border

2) 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) The number of managers, executives, and specialists shall be limited to 50% of the total number of managers, executives, and specialists of each service supplier. (ii) Their entry shall be for a period of three years subject to renewal for additional years. (iii) Their stay in the UAE will be subject to UAE labor and immigration laws. BH: Managers, executives and specialists (as defined below) who have been in the employment of a juridical person outside Bahrain, for a period of not less than one year prior to the date of application for entry into Bahrain and are being transferred to a branch or affiliate in Bahrain of the aforesaid juridical person. Entry will be subject to the following conditions: (i) The companies constituted and branches registered in Bahrain that have 10 employees or more must employ a minimum of 15% and a maximum of 50% of Bahraini staff out of their total workforce. The exact percentage depends on the service sector in which the company operates, availability of the Bahraini staff qualified to perform the services, establishment date of company		

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(number of business years), and proof that the business can sustain the number of employees. (ii) The companies constituted and branches registered in Bahrain with less than 10 employees must employ at least one Bahraini staff member. The entry and stay for such natural persons shall be for a period of two years, renewable for similar periods. KSA: Managers, executives and specialists (as defined below), who have work experience for a period of at least three years in the same field prior to the date of application for entry into Saudi Arabia, and are being transferred to an affiliate in Saudi Arabia of a juridical person. Entry and stay of such managers, executives and specialists shall be subject to the following conditions: (i) Their number shall be limited to 25% of the total workforce of each service supplier. However, a minimum of three persons will be allowed. Alternatively, the service supplier may have the following option: the number of managers, executives and specialists of each service supplier shall be limited to 15% of the total workforce; and the number of other		

Modes of supply: 1) Cross-border

2) 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 employees (<i>i.e.</i> other than managers, executives, or specialists) of each service supplier shall be limited to 10% of the total workforce, or vice versa. However, a minimum of two intra-corporate transferees will be allowed as compliant with the 15% threshold. (ii) Their entry and stay shall be for a period of two years, renewable for similar periods. (iii) Certain positions in a company may be reserved for Saudi nationals in all categories. These positions are recruitment and personnel, receptionists, cashiers, civil security guards, and follow-up on government relations transactions . OM: Foreign employees of juridical persons are limited to 20% of the total number of personnel of a service supplier. The entry of such natural persons shall be for a period of two years subject to renewal for two additional years with a maximum of four years. QT: natural persons who have been employed by a juridical person of the other Party for a period of not less than one year and who seek temporary		

Modes of supply: 1) Cross-border

2) 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 to provide services as managers, executives and specialists (as defined below): - Managers and executives: Their entry and stay in Qatar shall be for an initial period of three years, and be renewable annually, even after the initial three-year period. - Specialists means natural persons within an organisation who possesses knowledge of the organisation's services, research, equipment, techniques or managements. Entry and stay for specialists shall be for a period of no more than three years. - A skilled technician, a natural person, employed by business entities in the other Party may enter and stay for a period of no more than three years. KW: For managers, executives, specialists and skilled technicians. Natural persons employed by a juridical person of a Party for a period of not less than one year and who seek temporary entry to provide services as managers, executives and specialists (as defined below). Entry and stay for such managers, executives, specialists and skilled technicians shall be for a period of three years, and they may		

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	apply for renewal.		
	<u>Definitions:</u> <u>Managers:</u> natural persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day-to-day operation. Managers do not include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. <u>Executives:</u> natural persons within an organization, who primarily direct the management of the organization, establish the goals and policies 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 service or services of the organization.		

Modes of supply: 1) Cross-border

2) 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>Specialists</u>: natural persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.		
	iii- Contractual service suppliers BH: Employees of contractual service suppliers, <i>i.e.</i> employees of juridical persons with no commercial presence in Bahrain, who have obtained a service contract in Bahrain requiring the presence of their employees in order to fulfil the contract. Entry and stay of such persons shall be for a period of no more than 180 days. KSA: Employees of contractual service suppliers, <i>i.e.</i> employees of juridical persons with no commercial presence in Saudi Arabia, who have obtained a service contract in Saudi Arabia requiring the presence of their employees in order to fulfil the contract. Entry and stay of such persons shall be		

Modes of supply: 1) Cross-border 2) 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 a period of no more than 180 days which would be renewable. Entry of such persons shall be allowed only for the following sub-sectors on business services: - Legal services (Part of CPC 861) - Architectural services (CPC 8671) - Urban planning and landscape architectural services (CPC 8674) - Engineering services (CPC 8672) - Integrated engineering services (CPC 8673) - Related scientific and technical consulting (CPC 8675) - Technical testing & analysis services (CPC 8676) - Translation services (CPC 87905) - Environmental services (all sub-sectors) (CPC 94010 + 94020 + 9403 + 9404 + 9405 + 9406 + 9409) - Services incidental to mining (CPC 883 + 5115) - Management consulting services (CPC 8650)		

Modes of supply: 1) Cross-border 2) 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 management consulting (CPC 8660) - Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866) - Accounting, auditing & bookkeeping (CPC 8621 + 8622) - Medical & dental services (CPC 9312) - Inter-disciplinary research and development services (CPC 85300) - Computer & related services (CPC 841-845 + 849) - Construction and related engineering services (CPC 511-518) - Travel agency and tour operator services, excluding <i>Umra</i> and <i>Hajj</i> (CPC 7471) - Restaurant services, including catering services (except bars, nightclubs, etc.) (CPC 6421 + 6422 + 6423)		
	QT & KW: Unbound. OM: Persons who are employees of an enterprise outside Oman not having commercial presence in Oman, which		

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	has concluded a services contract with an enterprise engaged in substantive business in Oman and who provide a service in Oman as professionals on behalf of the enterprise outside Oman. Entry and stay of persons in this category shall be for a period of 90 days. UAE: “The Federal Authority for Identity, Citizenship, Customs & Ports Security of the UAE is authorized to issue a 90-day visa renewable for a further equal period to enter the UAE subject to approval by the Ministry of Human Resources and Emiratization and subject to UAE labour and immigration laws and regulations, and economic needs testing requirements. This visa is issued to an applicant who is entering the UAE on a temporary mission connected with a private or public company or corporation operating in the UAE on condition that she or he is sponsored by one of its competent staff or by an official body and is a member of any of the following professions: (i) Businessmen (ii) Directors, Representatives, Sale Managers of companies and auditors. (iii) Representatives of companies and commercial enterprises delegated on a mission connected with a trade activity		

Modes of supply: 1) Cross-border

2) 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 UAE. (iv) Engineers, physicians, lawyers, and qualified technicians. (v) Wives and children of the above professionals.”		
	iv- Independent Professionals All GCC Member States except KSA: Unbound. KSA: Natural persons as part of a service contract with juridical person in Saudi Arabia for rendering professional services in which they possess the necessary academic credentials and professional qualifications with three years’ experience in the same field. Their entry and stay shall be for a period of 180 days, which may be renewable. Entry of such persons shall be allowed only for the following: - Computer & related services (CPC 841-845 + 849) - Construction & related engineering services (CPC 512, 513, 516 + 517) - Accounting, auditing and bookkeeping services (CPC 8621 + 8622) - Taxation services (CPC 87905)		

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Architectural services (CPC 8671) - Pilot & Crews - Legal services (part of CPC 861) - Medical & dental services (CPC 9312) - Interdisciplinary research and development services (CPC 85300) - Management consulting services (CPC 8650) - Building cleaning services (CPC 874) For other education services (only Thai cooking and Thai language (as part of CPC 9290)), entry and stay shall be for a period of 90 days, which would be renewable for similar period.		

Modes of supply: 1) Cross-border 2) 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- Installers and Maintainers All GCC Member States except BH & KSA: Unbound. BH & KSA: Qualified specialists supplying installation or maintenance services. The supply of that service has to occur on a contractual basis between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being juridical persons. BH: Temporary entry and stay is granted for a period of no more than 180 days. KSA: Temporary entry and stay is granted for a period of no more than 90 days which would be renewable.		

Modes of supply: 1) Cross-border

2) 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. Professional Services			
a. Legal Services (CPC 861) UAE, KSA & QT: Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861) BH: Legal advisory services for foreign law and international law (Part of CPC 861) OM: Only for consultancy for home country law, third country law and international law (Part of CPC 861)	1) All GCC Member States except QT & KW: None. KW: Unbound. QT: Unbound. 2) All GCC Member States except QT & KW: None. KW: Unbound. QT: Unbound. 3) UAE: Foreign equity is limited to 75%. After five years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. BH: (i) Non-Bahraini and non-GCC lawyers, resident in Bahrain, may supply legal advisory services in the territory of Bahrain, if employed by a lawyer licensed to practice law in Bahrain. (ii) For greater certainty, legal consultants either as individuals or firms, may supply legal advisory services in Bahrain, with respect to the laws of countries other than Bahrain, upon obtaining a license from the Bahrain	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) UAE: Non-UAE lawyers cannot plead in UAE courts, act before official bodies, or perform notarial functions. BH & OM: None. KSA: Non-Saudi lawyers cannot appear in courts to plead cases. QT: Foreign equity is limited to 49%. Lawyers must be resident in Qatar and licensed to practice law in Qatar, non-Qatari lawyers can not appear in court to plead cases. KW: Unbound.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	authorities, if the individual providing the legal advice is licensed to practice in the jurisdiction with respect to which they are providing the advice. KSA: None. OM: Foreign equity is limited to 70%. QT: Foreign equity is limited to 49%. Lawyers must be resident in Qatar and licensed to practice law in Qatar, Non-Qatari lawyers can not appear in court to plead cases. KW: Unbound. 4) All GCC Member States except QT & KW: Unbound except as indicated in the Horizontal Commitments section. QT & KW: Unbound.	4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of this Agreement, foreign	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) All GCC Member States except QT & KW: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	equity will be allowed up to 100%. BH: commercial presence of foreign audit firms with specialized international expertise will be through a branch office in accordance with the following conditions: (i) The audit firm must hold a valid license to practice in its home jurisdiction. (ii) The audit firm shall have practiced auditing for no less than fifteen (15) years. (iii) The person in charge of managing the branch or the authorized signatory must be registered as a practicing auditor and with practical experience of not less than ten (10) years. KSA: Foreign equity is limited to 75%. OM: Foreign equity is limited to 70%. QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	QT: None except that services provider must demonstrate sufficient experience in the same field. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	

Modes of supply: 1) Cross-border

2) 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. Taxation Services (CPC 8630) UAE & QT: Only the following sub-sectors: - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302)	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) QT: None. UAE & KSA: Foreign equity is limited to 75%. BH: Taxation services are provided by registered audit firms in Bahrain: (i) If an audit firm is a corporation, it shall be in the form of a professional specialized partnership. (ii) In the case of licensed foreign audit firm, each of them shall have an operational office in Bahrain under the responsibility of Bahraini partner (whether salaried or actual partner). OM: Foreign equity is limited to 70%. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section.	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) All GCC Member States except QT & KW: None. KW: Unbound. QT: None except that services provider must demonstrate sufficient experience in the same field. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound.	KW: Unbound.	
d. Architectural Services (CPC 8671)	1) None	1) None	
e. Engineering Services (CPC 8672)	2) None.	2) None.	
f. Integrated Engineering Services (CPC 8673)	3) BH & KW: None.	3) None	
g. Urban planning and landscape architectural services (CPC 8674)	UAE & KSA: Foreign equity is limited to 75%.		
	OM: Foreign equity is limited to 70%.		
	QT: None, except that for Urban Planning services (CPC 86741) foreign equity participation is limited to 49%.		
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
h. Medical and dental services (CPC 9312)	1) UAE, KSA & OM: None.	1) UAE, KSA & OM: None.	
	BH, QT & KW: Unbound.	BH, QT & KW: Unbound.	
	2) All GCC Member States except KW: None.	2) All GCC Member States except - KW: None.	
	KW: Unbound.	KW: Unbound.	
	3) KW: Unbound.	3) All GCC Member States except KW: None.	
	BH & QT: None.		
	KSA: Foreign equity is limited to	KW: Unbound.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	75%. UAE: Foreign equity is allowed up to 70%. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. OM: Foreign equity is limited to 70%. 4) All GCC Member States except BH & KW: Unbound except as indicated in the Horizontal Commitments section. BH & KW: Unbound.	4) UAE, KSA & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound except as indicated in the Horizontal Commitments section. Residency in Qatar is required. BH & KW: Unbound.	
i. Veterinary services (CPC 93201) QT: CPC 932	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) BH & QT: None. UAE & KSA: Foreign equity is limited to 75%. KW: Unbound.	1) All GCC Member States except KW: None. KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	OM: Foreign equity is limited to 70%. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound	4) All GCC Member States except QT & KW: Unbound except as indicated in the Horizontal Commitments section. QT: None except as indicated in the Horizontal Commitments section. Residency in Qatar is required. KW: Unbound.	
j. Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191) Only BH	1) Unbound 2) Unbound 3) None 4) Unbound.	1) Unbound 2) Unbound 3) None 4) Unbound.	
B. <u>Computer and Related Services</u> 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)	1) None. 2) All GCC Member States except QT: None. QT: Unbound. 3) UAE: - None for services under CPC 841-845. - For CPC 849, foreign equity is limited to 70%. Within seven years from the entry into force of this Agreement,	1) None. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) 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 Maintenance and repair services of office machinery and equipment including computers (CPC 845) Other computer services (CPC 849)	foreign equity will be allowed up to 100%. BH, KSA & KW: None. QT: None for CPC 841, 842, 843, 844. For CPC 845, 849, foreign equity is limited to 49%. OM: Foreign equity is limited to 70%. Commercial presence of wholly foreign-owned subsidiaries is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Research and Development Services</u> a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) All GCC Member States except OM: None. OM: Foreign equity is limited to 70%. 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

2) 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. <u>Real Estate Services</u> Only QT a. Involving own or leased property (CPC 821) b. On a fee or contract basis (CPC 822)	1) None 2) None 3) Ownership is not allowed. Qatari partnership of no less than 51% is required for companies and individuals for leasing services. Only in Khaleej Island, West Bay Lagoon/Lake and Al-Khor Resort, foreigners are allowed to lease a land for up to 99 years without partnership. 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) Only in designated areas, foreigners are allowed to lease a land for up to 99 years. 4) Unbound except as indicated in the Horizontal Commitments section.	
E. <u>Rental and Leasing Services without Operators</u> UAE & BH: excluding Rental and Leasing Services relating to Cars a. Relating to ships (CPC 83103) Excluding OM b. Rental to aircraft (CPC 83104) Only KSA & QT c. Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) UAE, KSA & QT: None. BH, OM & KW: Unbound. 2) UAE, KSA & QT: None. BH, OM & KW: Unbound. 3) OM: Foreign equity is limited to 70%. BH: A Bahraini partner is required	1) UAE, KSA & QT: None. BH, OM & KW: Unbound. 2) UAE, KSA & QT: None. BH, OM & KW: Unbound. 3) UAE, BH, KSA, QT & KW: None. OM: Unbound.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
BH: Only CPC 83105, Excluding QT d. Relating to other machinery and equipment (CPC 83106 – 83109) QT: Only CPC 83106 + 83109 e. Leasing or rental services concerning household goods (CPC 832) Only KSA	with the percentage of ownership being determined by the shareholders UAE: Foreign equity is limited to 70%. QT: Foreign equity is limited to 49% KSA & KW: None. 4) UAE, BH & KSA: Unbound except as indicated in the Horizontal Commitments section. OM, QT & KW: Unbound.	4) UAE, BH & KSA: Unbound except as indicated in the Horizontal Commitments section. OM, QT & KW: Unbound.	
a. Relating to ships (CPC 83103) Only OM	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. <u>Other Business Services</u> a. Advertising services (CPC 871) KSA: Only for sale or leasing services of advertising space or time (CPC 8711)	1) None. 2) None. 3) All GCC Member States except UAE, OM & QT: None. UAE: Foreign equity is limited to 70%.	1) None. 2) None. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	QT: Foreign equity is limited to 49%. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b. Market research and public opinion polling services (CPC 864) BH, KSA, OM & QT: Only market research services (CPC 86401)	1) None. 2) None. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is limited to 75%. After 10 years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. 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 8650) QT: 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.	

Modes of supply: 1) Cross-border

2) 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 8660)	1) None. 2) None. 3) All GCC Member States except QT: None. QT: Foreign equity is limited to 49%. 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. Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) All GCC Member States except OM: None. OM: Foreign equity is limited to 70%. 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 agriculture, hunting and forestry (CPC 881) BH: Only services incidental to agriculture (CPC 88110)	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound.	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound.	

Modes of supply: 1) Cross-border

2) 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) All GCC Member States except UAE, OM & QT: None. UAE & QT: Unbound. OM: Foreign equity is limited to 70%. 4) All GCC Member States except UAE & QT: Unbound except as indicated in the Horizontal Commitments section. UAE & QT: Unbound	3) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 4) All GCC Member States except UAE & QT: Unbound except as indicated in the Horizontal Commitments section. UAE & QT: Unbound.	
g. Services incidental to fishing (CPC 882)	1) All GCC Member States except OM & KW: Unbound. OM & KW: None. 2) All GCC Member States except OM & KW: Unbound. OM & KW: None. 3) All GCC Member States except OM & KW: Unbound KW: None. OM: Foreign equity is limited to 70%. 4) All GCC Member States except OM & KW: Unbound. OM & KW: Unbound except as indicated in the Horizontal	1) All GCC Member States except OM & KW: Unbound. OM & KW: None. 2) All GCC Member States except OM & KW: Unbound. OM & KW: None. 3) All GCC Member States except OM & KW: Unbound. OM & KW: None. 4) All GCC Member States except OM & KW: Unbound. OM & KW: Unbound except as indicated in the Horizontal	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Commitments section.	Commitments section.	
h. Services incidental to mining (CPC 883+5115) Only BH, KSA & OM BH: Only CPC 883	1) None. 2) None. 3) BH & KSA: None. OM: Foreign equity is limited to 70%. 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 (CPC 884+885, except for 88442)	1) UAE, BH & QT: Unbound. KSA, OM & KW: None. 2) UAE, KSA, OM & KW: None. BH & QT: Unbound. 3) UAE: Foreign equity is limited to 75%. After 10 years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. BH & QT: Unbound. KSA & KW: None. OM: Foreign equity is limited to 70%. 4) UAE, KSA, OM & KW: Unbound except as indicated in the Horizontal	1) UAE, BH & QT: Unbound. KSA, OM & KW: None. 2) UAE, KSA, OM & KW: None. BH & QT: Unbound. 3) UAE, KSA, OM & KW: None. BH & QT: Unbound. 4) UAE, KSA, OM & KW: Unbound except as indicated in the Horizontal	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Commitments section. BH & QT: Unbound.	Commitments section. BH & QT: Unbound.	
j. Services incidental to energy distribution (CPC 887) Only KSA & OM	1) None. 2) None. 3) KSA: None. OM: Foreign equity is limited to 70%. 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.	
m. Related to scientific and technical consulting services (CPC 8675)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is limited to 75%. After five years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) 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) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861-8866)	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) QT: Unbound. BH, KSA & KW: None. UAE: Foreign equity is limited to 75%. After five years from the entry into force of this Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited to 70%. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	

Modes of supply: 1) Cross-border

2) 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) Excluding KSA	1) UAE, BH & QT: Unbound. OM & KW: None. 2) UAE, BH & QT: Unbound. OM & KW: None. 3) All GCC Member States except UAE, OM & KW: Unbound. UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of this Agreement foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. KW: None. 4) UAE, OM & KW: Unbound except as indicated in the Horizontal Commitments section. BH & QT: Unbound.	1) UAE, BH & QT: Unbound. OM & KW: None. 2) BH & QT: Unbound. UAE, OM & KW: None. 3) All GCC Member States except OM & KW: Unbound. OM & KW: None. 4) UAE, OM & KW: Unbound except as indicated in the Horizontal Commitments section. BH & QT: Unbound.	
p. Photographic Services (CPC 8750) QT: CPC 875	1) All GCC Member States except OM: None. OM: Unbound. 2) All GCC Member States except OM: None. OM: Unbound.	1) None. 2) All GCC Member States except OM: None. OM: Unbound.	

Modes of supply: 1) Cross-border

2) 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) OM: Unbound. BH, KSA, QT & KW: None. UAE: Foreign equity is limited to 70%. After five years from the entry into force of this Agreement, up to 100% foreign equity will be allowed. 4) Unbound except as indicated in the Horizontal Commitments section.	3) All GCC Member States except OM: None. OM: Unbound. 4) Unbound except as indicated in the Horizontal Commitments section.	
q. Packaging Services (CPC 8760) QT: CPC 876	1) All GCC Member States except BH, OM & KW: Unbound. BH, OM & KW: None. 2) All GCC Member States except BH, OM & KW: Unbound. BH, OM & KW: None. 3) All GCC Member States except UAE & OM: None. OM: Foreign equity is limited to 70%. UAE: Foreign equity is limited to 70%. After five years from the entry into force of this Agreement, up to 100% foreign equity will be allowed. 4) All GCC Member States except BH: Unbound except as indicated in the	1) All GCC Member States except BH, OM & KW: Unbound. BH, OM & KW: None. 2) All GCC Member States except BH, OM & KW: Unbound. BH, OM & KW: None. 3) All GCC Member States except BH, OM & KW: Unbound. BH, OM & KW: None. 4) All GCC Member States except BH: Unbound except as indicated in the	

Modes of supply: 1) Cross-border

2) 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. BH: Unbound	Horizontal Commitments section. BH: Unbound	
r. Printing and publishing services (CPC 88442)	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. KSA & KW: None. UAE: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Convention services (CPC 87909*)	1) None. 2) None. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is allowed up to 70%. OM: Foreign equity is limited to 70%.	1) None. 2) None. 3) All GCC Member States except QT: None. QT: Unbound.	

Modes of supply: 1) Cross-border

2) 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) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
t. Other (CPC 879) OM: - Specialty design services (CPC 87907) BH: - Translation services (CPC 87905) - Specialty design services (CPC 87907) KSA: Other (e.g. public relations services) - Translation services (CPC 87905) - Specialty design services (CPC 87907) KW: Only translation and Interpretation Services (CPC 87905)	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) QT & KW: Unbound. BH & KSA: None. UAE: Foreign equity is allowed up to 75%. - For CPC 87905, foreign equity is allowed up to 75%. Within 5 years from the entry into force of the Agreement 100% foreign equity will be allowed. OM: Foreign equity is limited to 70%. 4) All GCC Member States except UAE, QT & KW: Unbound except as indicated in the Horizontal Commitments section.	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except QT & KW: None. QT & KW: Unbound. 4) All GCC Member States except UAE, QT & KW: Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	UAE, QT & KW: Unbound.	UAE, QT & KW: Unbound.	
2. <u>COMMUNICATION SERVICES</u>			
A. <u>Postal Services (CPC 7511)</u> Excluding BH, OM, QT & KW Excluding KSA, except as indicated in the Additional Commitments column.			KSA: When Consultancy services related to the provision of postal services (CPC 7511**) are privatized, they will also be opened for foreign service suppliers.
Only handling of documents, letter posts, and parcels Only UAE	1) None. 2) None. 3) Foreign equity is limited to 49%. 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. <u>Courier Services (CPC 7512)</u> BH: Only multi-modal courier services (only for foreign destinations, excluding letters)	1) All GCC Member States except QT & KW: None. QT & KW: Unbound.	1) All GCC Member States except QT & KW: None. QT & KW: Unbound.	KSA: - Foreign express delivery operators will be accorded a treatment no less favorable than that

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
QT: Only Land-based international courier services	2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) UAE: foreign equity is limited to 49%. BH: None KSA: None. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. QT: The number of foreign suppliers has been frozen at the level of March 1995 (6 firms). KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound	2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	accorded to the Postal Office for its activities in express delivery.
C. <u>TELECOMMUNICATION SERVICES</u> PART I: UAE, BH, OM & KW			

Modes of supply: 1) Cross-border

2) 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: - The commitments taken are based on the scheduling principles provided by the following WTO documents: “Notes for scheduling Basic Telecom Services Commitments” (S/GBT/W/2/Rev.1) and “Market Access Limitations on Spectrum Availability” (S/GBT/W/3). - This Schedule on basic telecommunication does not include any broadcasting services. UAE: This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the Telecommunications and Digital Government Regulatory Authority (TDRA) regulatory framework on different issues including but not limited to the spectrum license.⁴ OM: Reference to CPC codes do not apply to Oman. KW: Consideration of Law No. 37 of 2014 regulating the establishment of the Communication and Information Technology Regulatory Authority (CITRA) and related modification and by-laws is mandated. This Schedule on basic telecommunication does not include any broadcasting services. Radio transmission services is to transmit radio telecommunication to be received directly by the public or through transmitting stations whether satellite or terrestrial or through the internet. This service could include sound or television (visual) transmissions or other kind of transmissions.			
	3) UAE: Any network installed in the UAE must be operated by a company registered in the UAE, the foreign equity of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521) BH: Including the following sub-sectors: Public telephone services (CPC 75211)	1) UAE & KW: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Only companies with commercial presence may provide	

⁴ “Broadcasting services” is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions, or other types of transmissions. In the *Telecommunications Law* of the UAE, broadcasting is not part of basic telecommunication services.

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Public long distance telephone services (CPC 75212) - Mobile telephone services (CPC 75213)	presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework of the UAE and Korea. BH, OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers.	these services. 2) UAE: None, except as indicated in the Market Access column. BH, OM & KW: None. 3) UAE, BH & OM: None. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. The following requirements apply: nationality and residency terms, transfer of technology, conditions on language, prohibition on land or property ownership, discrimination in qualification, term of the license, registration and training.	

Modes of supply: 1) Cross-border

2) 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 Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b. Packet-switched data transmission services (CPC 7523**))	1) UAE & KW: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH, OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Only companies with commercial presence may provide these services. 2) UAE: None, except as indicated in the Market Access column. BH, OM & KW: None. 3) UAE, BH & OM: None. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector.	

Modes of supply: 1) Cross-border

2) 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) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
c. Circuit-switched data transmission services (CPC 7523**)	1) UAE & KW: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea.	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Only companies with commercial presence may provide these services. 2) UAE: None, except as indicated in the Market Access column. BH & OM & KW: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	BH & OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) Unbound except as indicated in the Horizontal Commitments section.	3) UAE, BH & OM: None. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector. 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Telex services (CPC 7523**) Excluding KW.	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial	1) UAE & BH: None, except as indicated in the Market Access column. OM: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	agreement with a telecommunications licensee in Bahrain OM: None 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	2) UAE: None, except as indicated in the Market Access column. BH & OM: None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Telegraph services (CPC	1) UAE: Only companies with	1) UAE & BH: None, except as indicated	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7522**) Excluding KW	commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of	in the Market Access column. OM: None. 2) UAE: None, except as indicated in the Market Access column. BH & OM: None. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	wholly foreign-owned subsidiaries is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
f. Facsimile services (CPC 7521** + 7529**) Excluding KW	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. 2) UAE: None, except as indicated in the Market Access column. BH & OM: None 3) None	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section	
g. Private leased circuit services (CPC 7522** + 7523**) Excluding KW	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None. 3) UAE: Duopoly. The TDRA will	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. 2) UAE: None, except as indicated in the Market Access column. BH & OM: None. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. 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

2) 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. Electronic mail (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain OM & KW: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH, OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%.	1) UAE & BH: None, except as indicated in the Market Access column. OM & KW: None. 2) UAE: None, except as indicated in the Market Access column. BH, OM & KW: None. 3) UAE, BH & OM: None. KW: None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: None. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
i. Voice mail (CPC 7523**)	1) UAE & KW: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH, OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Only companies with commercial presence may provide this service. 2) UAE: None, except as indicated in the Market Access column. BH, OM & KW: None. 3) UAE, BH & OM: None. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) Unbound except as indicated in the Horizontal Commitments section.	Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector. 4) Unbound except as indicated in the Horizontal Commitments section.	
j. On-line information and database retrieval (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None KW: Unbound 2) UAE: Residents are allowed to purchase telecom services in the	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Unbound 2) UAE: None, except as indicated in the Market Access column.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None KW: Unbound 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	BH & OM: None. KW: Unbound. 3) UAE, BH & OM: None KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
k. Electronic data interchange	1) UAE: Only companies with	1) UAE & BH: None, except as indicated	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

(EDI) (CPC 7523)	commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. KW: Unbound. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None. KW: Unbound. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: None OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is	in the Market Access column. OM: None. KW: Unbound. 2) UAE: None, except as indicated in the Market Access column. KW: Unbound. BH & OM: None. 3) UAE, BH & OM: None KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
1. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. KW: Unbound. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH & OM: None. KW: Unbound.	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Unbound. 2) UAE: None, except as indicated in the Market Access column. BH & OM: None. KW: Unbound.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	3) UAE, BH & OM: None KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
m. Code and protocol conversion (n.a.)	1) UAE & KW: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to obtaining licenses in Bahrain, which requires a commercial presence in Bahrain. Cross-border	1) UAE & BH: None, except as indicated in the Market Access column. OM: None. KW: Only companies with commercial presence may provide this service.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

	supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None. 2) UAE: Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. BH, OM & KW: None. 3) UAE: Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation. BH: Commercial presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. 4) Unbound except as indicated in the	2) UAE: None, except as indicated in the Market Access column. BH, OM & KW: None. 3) UAE, BH & OM: None. KW: CITRA will consider the feasibility of additional suppliers beyond the existing providers. Requirements in Mode (3) in the National Treatment column of sub-sector a (voice telephone services) may also apply to this sub-sector. 4) Unbound except as in the Horizontal	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

	Horizontal Commitments section.	Commitments section.	
o. Others: Only OM ● Mobile and personal communications services and systems ● including the following services: ○ Mobile/Cellular service. ○ Analogue/digital services ○ Personal communication services. ○ Mobile data services ● Paging services ● Internet ● Payphone and Calling Card Services	1) None 2) None 3) Foreign equity is limited to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is 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.	

Modes of supply: 1) Cross-border

2) 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. <u>TELECOMMUNICATION SERVICES</u> PATR II: KSA			
HORIZONTAL COMMITMENTS: General conditions for this sub-sector: The commitments taken by Saudi Arabia are based on the scheduling principles provided by the following WTO documents: Notes for scheduling Basic Telecom Services Commitments (S/GBT/W/2/Rev.1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3). This commitment is subject to the following general conditions: - Any telecom service supplied in Saudi Arabia on a commercial presence basis (Mode 3) must be supplied by a company registered in Saudi Arabia, the foreign equity of which shall be limited to the percentage levels mentioned below. - This Schedule on basic telecommunication does not include any broadcasting services.⁵ - Cross-border supply is subject to commercial agreement with a legal entity/entities licensed or authorized by the Communications And Information Technology Commission (CITC) in Saudi Arabia.			
1. <u>Basic telecommunication services</u> - Public Fixed – facilities-based a. Voice telephone services f. Facsimile services i. Voice mail	1) None. 2) None. 3) None, except that services offered as public telecommunications services must be provided by a public joint stock company and foreign equity is limited to 60%. 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.	

⁵ A broadcasting service is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions and television transmissions. However, carrying a signal between broadcasting stations and transmitters is part of telecommunications services.

Modes of supply: 1) Cross-border

2) 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>Public Fixed – non-facilities-based</u> <u>Private fixed – facilities-based or non-facilities based</u> a. Voice telephone services f. Facsimile services i. Voice mail	1) None. 2) None. 3) None, except that foreign equity shall be limited to 70%. 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	
2. <u>Public or Private – facilities-based or non-facilities-based</u> b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services g. Private leased circuit services - Value-added services h. Electronic mail j. On-line information and database retrieval k. Electronic data interchange (EDI) 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 (incl.	1) None. 2) None. 3) None, except that foreign equity shall be limited to 70%. 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

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
transaction processing) o. Paging p. Internet Services			
3. <u>Others</u> Mobile telephone services A.1. Public Mobile – facilities-based a. Voice telephone services f. Facsimile services i. Voice mail	1) None. 2) None. 3) None, except that mobile voice services offered as facilities-based public telecommunications services must be provided by a public joint stock company. Foreign equity shall be limited to 60%. 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.	
A.2. Private Mobile (facilities-based or non-facilities based) and Public Mobile non-facilities-based a. Voice telephone services f. Facsimile services i. Voice mail Satellite services: - VSAT - GMPCS - Sale of satellite capacity to legal entities licensed or authorized by CITC to use such capacity in Saudi Arabia.	1) None. 2) None. 3) None, except that foreign equity shall be limited to 70%. 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

2) 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. <u>Audiovisual Services</u>			
PART I: KSA			
1. References below to “home video entertainment” include, but are not limited to, video tapes and digitally encoded video. 2. Nothing in this commitment shall require Saudi Arabia to provide a means of exhibition or transmission of audiovisual services not offered by the Saudi Government to the public generally.			
a. Motion picture and home video entertainment distribution services (CPC 96113) Sale or rental to other industries for public entertainment, television broadcasting, or sale or rental to others⁶	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.	
PART II: BH, OM & QT			
a. Motion picture and videotape distribution services (CPC 9611) BH: Motion picture and videotape production and distribution services (CPC 9611) For purposes of clarity, distribution does not include direct sale/rental to the general public.	1) None. 2) None. 3) OM & QT: Foreign equity is limited to 49%. BH: 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.	

⁶ For purposes of clarity, this commitment relates only to the distribution, *i.e.*, licensing of motion pictures or videotapes, and does not cover their television broadcast.

Modes of supply: 1) Cross-border

2) 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. Cinema ownership & operation (CPC 9612) Excluding QT BH: Motion Picture projection services (CPC 9612)	1) None. 2) None. 3) OM & QT: Foreign equity is limited to 51%. BH: 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.	
PART III: UAE			
D. <u>Audiovisual services (excluding broadcasting)</u> a. Motion picture and video tape production and distribution services (CPC 9611)	1) Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE media authorities. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Unbound. 4) Unbound except as indicated in the Horizontal Commitments section	
3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
A. <u>General Construction Work for Buildings (CPC 512)</u>	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None.	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None.	

Modes of supply: 1) Cross-border

2) 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) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE, BH & OM: None. UAE: (i) Foreign equity is allowed up to 70%. (ii) For large scale infrastructure projects such as airports, highways, and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. BH: Foreign equity is allowed up to 49%. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	2) All GCC Member States except QT: None. QT: Unbound. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>General Construction Work for Civil Engineering</u> (CPC 513)	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None.	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound* except for consultancy and advisory related services. OM: None.	

Modes of supply: 1) Cross-border

2) 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) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE, BH & OM: None. BH: Foreign equity is allowed up to 49%. UAE: (i) Foreign equity is allowed up to 70%. (ii) For large scale infrastructure projects such as airports, highways, and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. OM: Foreign equity is limited to 70%. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. 4) Unbound except as indicated in the Horizontal Commitments section.	2) All GCC Member States except QT: None. QT: Unbound. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Installation and Assembly</u>	1) UAE & QT: Unbound*.	1) UAE & QT: Unbound*.	

Modes of supply: 1) Cross-border

2) 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>Work</u> (CPC 514 + 516)	BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE, BH & OM: None. BH: Foreign equity is allowed up to 49%. UAE: (i) Foreign equity is allowed up to 70%. (ii) For large scale infrastructure projects such as airports, highways, and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. OM: Foreign equity is limited to 70%. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent	BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) 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 companies. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) None. 3) All GCC Member States except UAE, BH & OM: None. BH: Foreign equity is allowed up to 49%. UAE: (i) Foreign equity is allowed up to 70%. (ii) For large scale infrastructure projects such as airports, highways, and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. OM: Foreign equity is limited to 70%.	1) UAE & QT: Unbound*. BH, KSA & KW: Unbound*, except for consultancy and advisory related services. OM: None. 2) None. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
Other: Excluding KW Pre-erection work at construction sites (CPC 511) Special trade construction work (CPC 515) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518) QT: Pre-erection work at construction sites (CPC 511)	1) UAE: Unbound*. BH & KSA: Unbound* except for consultancy and advisory related services. OM & QT: None. 2) None. 3) KSA: None. UAE: (i) Foreign equity is allowed up to 70%. (ii) For large scale infrastructure projects such as airports, highways, and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar. BH: For “Pre-erection work at construction sites” and “Special trade	1) UAE: Unbound*. BH & KSA: Unbound* except for consultancy and advisory related services. OM & QT: None. 2) None. 3) None.	

Modes of supply: 1) Cross-border

2) 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 work”: Foreign equity is allowed up to 49%. For “Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator”: A Bahraini partner is required with the percentage of ownership being determined by the shareholders. OM: Foreign equity is limited to 70%. QT: None except that Qatari partnership of no less than 51% is required for projects of under SDR 30 million or the equivalent amount in other currencies. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
4. <u>DISTRIBUTION SERVICES</u>			
A. <u>Commission Agents’ Services</u> (CPC 621) Excluding UAE, KSA & QT BH: Excluding CPC 62113	1) BH & OM: None. KW: Unbound. 2) BH & OM: None. KW: Unbound. 3) KW: None. BH: A Bahraini partner is required with the percentage of ownership being	1) BH & OM: None. KW: Unbound. 2) BH & OM: None. KW: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	determined by the shareholders. A wholly foreign-owned enterprise is allowed if all of the followings are satisfied: (i) Enterprise is present in three global markets; (ii) Capital of the parent company is 20 million Bahraini dinar; and (iii) Two million Bahraini dinar is invested in Bahrain within the first year. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Wholesale Trade Services (CPC 622)</u> BH: Excluding CPC 62271 KSA: Including CPC 6111, 6113, 6121 KSA: For purposes of this Schedule, wholesale trade services in Saudi Arabia includes engaging private national individuals on a contract basis in selling products and services in wholesale whose compensation is received both for the sales effort and for sales support services that	1) BH, KSA & OM : None. UAE, QT & KW: Unbound. 2) BH, KSA & OM : None. UAE, QT & KW: Unbound. 3) KW: None. BH: A Bahraini partner is required with the percentage of ownership being determined by the shareholders. A wholly foreign-owned enterprise is allowed if all of the followings are satisfied: (i) Enterprise is present in three global markets; (ii) Capital of the parent company is 20 million Bahraini dinar; and	1) BH, KSA & OM : None. UAE, QT & KW: Unbound. 2) BH, KSA & OM : None. UAE, QT & KW: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
result in additional sales by other contracted private national individuals.	(iii) Two million Bahraini dinar is invested in Bahrain within the first year. KSA: None, except for the following: - Foreign equity is limited to 75%. - Minimum foreign investment is 20 million Saudi riyal by each service supplier. - Minimum size of outlets may be prescribed. - A minimum of 15% of Saudi employees needs to be trained each year. OM: Foreign equity is limited to 70%. UAE & QT: Foreign equity is allowed up to 49%. 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> • Food Retailing Services (CPC 631) • Non-food Retailing Services (CPC 632) BH & KW: Excluding CPC 63297 KSA: For purposes of this Schedule, retailing services	1) BH, KSA & OM: None. UAE, KW & QT: Unbound. 2) BH, KSA & OM: None. UAE, KW & QT: Unbound. 3) KW & QT: None. BH: A Bahraini partner is required with	1) BH, KSA & OM: None. UAE, KW & QT: Unbound. 2) BH, KSA & OM: None. UAE, KW & QT: Unbound. 3) All GCC Member States except QT: None.	

Modes of supply: 1) Cross-border

2) 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 Saudi Arabia includes engaging private national individuals on a contract basis in selling products and services at retail whose compensation is received both for the sales effort and for sales support services that result in additional sales by other contracted private national individuals.	the percentage of ownership being determined by the shareholders. A wholly foreign-owned enterprise is allowed if all of the followings are satisfied: (i) Enterprise is present in three global markets; (ii) Capital of the parent company is 20 million Bahrain dinar; and (iii) Two million Bahrain dinar is invested in Bahrain within the first year. KSA: None, except for the following: - Foreign equity is limited to 75%. - Minimum foreign investment is 20 million Saudi riyal by each service supplier. - Minimum size of outlets may be prescribed. - A minimum of 15% of Saudi employees needs to be trained each year. OM: Foreign equity is limited to 70%. UAE: Foreign equity is allowed up to 49%. 4) Unbound except as indicated in the Horizontal Commitments section.	QT: Unbound. 4) Unbound except as indicated in the Horizontal Commitments section.	
• Sales of motor vehicles (CPC 6111) • Sales of parts and accessories of motor vehicles (CPC	1) BH, KSA & OM: None. UAE, KW& QT: Unbound. 2) BH, KSA & OM: None.	1) BH, KSA & OM: None. UAE, KW& QT: Unbound. 2) BH, KSA & OM: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6113) (Excluding KW) Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121) KSA: For purposes of this Schedule, retailing services in Saudi Arabia includes engaging private national individuals on a contract basis in selling products and services at retail whose compensation is received both for the sales effort and for sales support services that result in additional sales by other contracted private national individual.	UAE, KW & QT: Unbound. 3) QT: Unbound. KW: None. BH: A Bahraini partner is required with the percentage of ownership being determined by the shareholders. A wholly foreign-owned enterprise is allowed if all of the followings are satisfied: (i) Enterprise is present in three global markets; (ii) Capital of the parent company is 20 million Bahrain dinar; and (iii) Two million Bahrain dinar is invested in Bahrain within the first year. KSA: None, except for the following: - Foreign equity is limited to 75%. - Minimum foreign investment is 20 million Saudi riyal by each service supplier. - A minimum size of outlets may be prescribed. - Minimum of 15% Saudi of employees needs to be trained each year. OM: Foreign equity is limited to 70%. UAE: Foreign equity is allowed up to 49%. 4) Unbound except as indicated in the	UAE, KW& QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT:	

Modes of supply: 1) Cross-border

2) 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.	Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
Retail Sale of Motor Fuel (CPC 613) Only KSA For purposes of this Schedule, retail trade in Saudi Arabia includes engaging private national individuals on a contract basis in selling products and services at retail whose compensation is received both for the sales effort and for sales support services that result in additional sales by other contracted private national individuals.	1) None. 2) None. 3) None, except for the following: - Foreign equity is limited to 75%. - Minimum foreign investment is 20 million Saudi riyal by each service supplier. - Minimum size of outlets may be prescribed. - A minimum of 15% of Saudi employees needs to be trained each year. 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) Excluding KW	1) BH & OM: None. UAE, KSA & QT: Unbound. 2) BH, KSA & OM: None. UAE & QT: Unbound. 3) BH: None. KSA: None, except for the following:	1) BH & OM: None. UAE, KSA & QT: Unbound. 2) BH, KSA & OM: None. UAE & QT: Unbound. 3) UAE, BH, KSA & OM: None. QT: Unbound.	

Modes of supply: 1) Cross-border

2) 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 is limited to 75%. - A foreigner should be authorized in his own country to practice franchising or be a partner in an authorized company for a period of no less than five years without interruption. OM: Foreign equity is limited to 70%. UAE & QT: Foreign equity is allowed up to 49%. 4) UAE, BH, KSA & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) UAE, BH, KSA & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
5. <u>EDUCATIONAL SERVICES</u>			
A. <u>Primary Education Services</u> (CPC 921) Only KSA	1) UAE, KSA, OM & QT: None. BH & KW: Unbound. 2) BH, UAE, KSA, OM & QT: None. KW: Unbound. 3) KW: Unbound. UAE: (i) None. (ii) Natural persons of Korea may be required to obtain authorization from competent authorities to establish and direct an education institution	1) UAE, KSA, OM & QT: None. BH & KW: Unbound. 2) UAE, KSA, OM & QT: None. BH & KW: Unbound. 3) UAE, BH, KSA, OM & QT: None. KW: Unbound.	
B. <u>Secondary Education services</u> (CPC 922)			
C. <u>Higher Education Services</u> (CPC 923)			
Excluding BH			
D. <u>Adult Education</u> (CPC 924)			
E. <u>Other Education Services</u>			

Modes of supply: 1) Cross-border

2) 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 929) KSA: only technical (part of CPC 929) Excluding BH UAE & QT: Excluding public education.	and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. BH, KSA & QT: None. OM: Foreign equity is limited to 70%. 4) UAE, KSA & OM: Unbound except as indicated in the Horizontal Commitments section. BH, QT & KW: Unbound	4) UAE, KSA & OM: Unbound except as indicated in the Horizontal Commitments section. BH, QT & KW: Unbound	
6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401) BH: Only Maintenance, and repair of existing sewage systems, pollution abatement services, analytical and sampling collection services, as well as monitoring evaluation and consultancy for treatment systems KSA & OM: only CPC 94010	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity participation will be allowed up to 100%. BH, KSA, KW & QT: None.	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except KW: None. KW: Unbound. 3) None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Refuse disposal services</u> (CPC 9402) KSA: CPC 94020	1) All GCC Member States except BH & QT: None. BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	1) All GCC Member States except BH & QT: None. BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Sanitation and similar services</u> (CPC 9403)	1) All GCC Member States except BH & QT: None.	1) All GCC Member States except BH & QT: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
.	BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Other</u> Cleaning services for exhaust gases (CPC 94040) KSA: CPC 9404	1) UAE, KSA, KW & OM: None. BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT:	1) UAE, KSA, KW & OM: None. BH: Unbound, except where technically feasible. QT: Unbound. 2) All GCC Member States except QT:	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. 4) Unbound except as indicated in the Horizontal Commitments section.	None. QT: Unbound. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. QT: None. 4) All GCC Member States except UAE & QT: Unbound.	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 4) All GCC Member States except UAE & QT: Unbound.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	UAE & QT: Unbound except as indicated in the Horizontal Commitments section.	UAE & QT: Unbound except as indicated in the Horizontal Commitments section.	
Noise abatement services (CPC 94050)	1) UAE, KSA & OM: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	1) UAE, KSA & OM: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) None. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
Nature and landscape protection services (CPC	1) UAE, KSA & OM: None.	1) UAE, KSA & OM: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
94060)	BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except OM & UAE: None. OM: Foreign equity is limited to 70%. UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	
Other environmental protection services (CPC 94090) BH: Only monitoring, controlling and damage assessment (CPC 9409) KSA: Including	1) UAE, KSA & OM: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None.	1) UAE, KSA & OM: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None.	

Modes of supply: 1) Cross-border

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
environmental impact assessment.	QT & KW: Unbound. 3) BH, KSA & QT: None UAE: Foreign equity participation is allowed up to 70%. After seven years from the date of the entry into force of this Agreement, foreign equity will be allowed up to 100%. OM: Foreign equity is limited to 70%. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	QT & KW: Unbound. 3) All GCC Member States except KW: None. KW: Unbound. 4) All GCC Member States except KW: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound.	

Modes of supply: 1) Cross-border 2) 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. <u>FINANCIAL SERVICES</u>			
<u>Horizontal Commitments:</u>			
UAE: Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; and business processing operations and ancillary services. BH: General Conditions: - The commitments on financial services are subject to compliance with all domestic laws of Bahrain including, but not limited to, any licensing and prudential requirements and any requirements relating to the legal form for establishment of certain types of financial institutions. - Where there is an absence of a limitation on the ability of a service consumer in of Bahrain to consume/purchase the services abroad, this does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of Bahrain.			
PART I: UAE, BH, OM, QT & KW			
A. <u>INSURANCE AND INSURANCE RELATED SERVICES</u>			
<u>Horizontal Commitments:</u>			
UAE: General conditions: - The absence of any limitation on the ability of a service consumer of the UAE to purchase the service in the territory of Korea does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. - Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. - Within the context of paragraph 2 (a) of the Annex on Financial Services of GATS UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement, and approval for business activities. QT: General condition: - Within the context of paragraph 2 (a) of the Annex on Financial Services of GATS QT shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.			
(i) Direct insurance (including co-insurance):			
(a) Life insurance services	1) UAE: Commercial presence is	1) UAE: Commercial presence is	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
UAE & BH: Life and health insurance services UAE: • CPC 81211 and CPC 81212. • Excluding pension fund management. KW: Including only annuity, disability income, accident and health insurance services	required. OM: None. BH & QT: Unbound. KW: Unbound. 2) UAE & QT: Unbound. BH, OM & KW: None 3) UAE: • Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. • Foreign equity is allowed up to 25% of the capital of UAE life and non-life insurance companies. BH: None. OM: Foreign equity is allowed up to 100%. Branches are also permitted. QT: Unbound.	required. OM: None. BH & QT: Unbound. KW: Unbound, except for individual insurance policies 2) UAE & QT: Unbound BH, OM & KW: None 3) UAE, BH, OM & KW: None. QT: Unbound.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. 4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
(b) Non-life insurance services UAE: CPC 8129 Including accidents insurance services KW: Includes the following only: • disability income • accident and health insurance and contracts of fidelity bonds. • performance bonds or similar contracts of guarantee. • marine, and aviation insurance services (MAT).	1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. OM: None. BH: Unbound. QT: None except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar. KW: Commercial presence is required. 2) BH, OM, QT & KW: None.	1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. OM & QT: None. BH: Unbound. KW: Unbound. 2) BH, OM, QT & KW: None. UAE: Unbound for all non-life	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	UAE: Unbound for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 3) UAE: - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand, and the conformance with international standards. - The establishment of joint ventures with UAE life and non-life insurance companies is not allowed. BH: None. OM: Foreign equity is allowed up to 100%. Branches are also permitted. QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is	insurance services except marine and aviation insurance. None for marine and aviation insurance. 3) None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	at least 60% of the capital. 4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
(ii) Reinsurance & retrocession UAE: Other insurance services n.e.c. (CPC 81299)	1) UAE, BH, OM & KW: None. QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar. 2) None. 3) UAE: Foreign equity is limited to 49%. BH: None. OM: Foreign equity is allowed up to 100%. Branches are also permitted. QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is	1) None. 2) None. 3) None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	at least 60% of the capital. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
(iii) Insurance intermediation, such as brokerage and agency services UAE: Only brokers dealing with direct insurance ⁷ (CPC 8140**)	1) UAE: Commercial presence is required, except for marine and aviation insurance and re-insurance intermediation services. None for marine shipping and commercial aviation insurance and reinsurance intermediation services. BH, QT & KW: Unbound. OM: None. 2) BH, KW & OM: None. UAE: Commercial presence is required. QT: Unbound. 3) UAE: Foreign equity is limited to 49%. BH: None. QT: Unbound.	1) UAE: None, except as indicated in the Market Access column. BH, QT & KW: Unbound. OM: None. 2) BH, KW & OM: None. UAE: None, except as indicated in the Market Access column. QT: Unbound. 3) UAE, BH, OM & KW: None. QT: Unbound.	

⁷ For greater certainty "Direct Insurance" means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (CPC 8129) (including accident insurance).

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. • Loss adjusters and average adjusters can establish branch offices OM: Foreign equity is allowed up to 100%. Branches are also permitted. 4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	4) UAE, BH, OM & KW: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services KW: Only for services auxiliary to insurance that comprises of actuarial, loss adjusters, average adjusters and consultancy services Excluding UAE (UAE's commitment is listed below)	1) OM: None. QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar. BH & KW: Unbound. 2) None. 3) BH: None. OM: Foreign equity is allowed up to 100%. Branches are also permitted.	1) OM & QT: None. BH & KW: Unbound. 2) None. 3) None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%. KW: Market access is through the following means only: • Appointment of Kuwaiti agent. • Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital. • Loss adjusters and average adjusters can establish branch offices. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
Insurance consultancy (CPC 81402) Only UAE	1) None. 2) None. 3) Foreign equity is limited to 49%. 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.	
Actuarial services (CPC 81404) Only UAE	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE).	1) None, expect as indicated in the Market Access column.	

Modes of supply: 1) Cross-border 2) 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) Participation of foreign capital is limited to 49%. 4) Unbound except as indicated in the Horizontal Commitments section.	2) None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
Loss adjustment, risk assessment and claim settlement services (CPC 81403) Only UAE	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>BANKING AND OTHER FINANCIAL SERVICES (EXCLUDING INSURANCE)</u>			
HORIZONTAL COMMITMENTS:	3) OM: (i) Foreign equity is allowed up to 70%. However, commercial presence in the form of wholly foreign-owned subsidiaries or branches of foreign banks and other financial services suppliers is permitted. (ii) The aggregate holding by (a) an individual and his related parties, (b) an incorporated body and its related parties, or (c) a joint-stock company or a holding company & its related parties, in a locally incorporated bank		

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(other than wholly foreign-owned subsidiaries), shall not exceed 35% of the voting shares of the bank.		
(v) Acceptance of deposits and other repayable funds from the public	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) BH & OM: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities. (iv) Foreign equity is limited to 49%. KW: Unbound except for the following: Without prejudice to the provisions of the <i>Law of Commercial Companies</i> provided that they are not in conflict with the provisions of the <i>Law No. 32 of the year 1968 concerning currency, the Central Bank of Kuwait and the organization of banking business, and amendments thereof</i>, banking business may only be practiced by institutions set up in the form of joint-stock companies, the shares of which are	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) UAE, BH & OM: None. QT & KW: Unbound except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	placed for public subscription. Banks founded or co-founded by the Kuwaiti Government, and branches of foreign banks licensed to operate in Kuwait, may be exempted from the limitation indicated in the preceding paragraph by a decision of the Council of Ministers. - Any foreign bank may open one or more branches in Kuwait by virtue of a decision of the Board of Directors of the Central Bank of Kuwait as per the rules and regulations set by the Board of Directors in this respect. The foreign bank should specify the branch it considers as its headquarters in Kuwait. All Kuwait-based branches of the same foreign bank shall be deemed as one bank in the application of the provisions of the <i>Law No. 32 of the year 1968 concerning currency, the Central Bank of Kuwait and the organization of banking business, and amendments thereof</i>. Funds allocated for the branch of a foreign bank Kuwait shall not be less than fifteen million Kuwaiti dinar, and may be increased by a decision of the Board of Directors of the Central Bank of Kuwait. The Board of Directors of the Central Bank of Kuwait may exempt foreign banks' branches operating in Kuwait from the regulatory capital		

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	ratio requirements as determined by the banks' activities or other regulatory ratios according to regulations set in this regard by the Central Bank of the Kuwait. The Board of Directors of the Central Bank of Kuwait lays down the principles, rules and regulations to be complied with regards to the operation of branches of foreign banks in Kuwait. - Before the formalities of incorporation are processed, the applications to establish banks should be presented to the Board of Directors of the Central Bank for it to issue the necessary recommendations. - The Board of Directors of the Central Bank of Kuwait may approve the opening of foreign bank representative offices for them to carry out, <i>inter alia</i>, market studies and to advertise the services rendered by the foreign bank it represents, provided that the activity of the representative office should be restricted to representation of the foreign banks in Kuwait as per the regulations set by the Board of Directors of the Central Bank of Kuwait. Representative offices of the foreign bank may not carry out any banking or financial business.		

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Non-Kuwaiti investors are permitted to own and trade in bank shares in Kuwait Stock Exchange (KSE). An approval from the Central Bank of Kuwait is required to own more than 5% of a domestic bank shares. This applies to any individual or group of investors, connected by juristic or economic mean, either by mutual ownership or by consolidated management, or by joint interest, that will be considered as a single investor entity. The ownership of non-Kuwaiti investors may exceed 49% in the capital of any individual domestic bank, after attaining the approval from the Council of Ministers, upon consulting the Central Bank of Kuwait. - No institutions other than those registered in the Central Bank Register of Banks are allowed to practice banking business or use in their business addresses, publications or advertisements the terms “bank, banker, bank owner” or any other wording the usage of which may mislead the public as to the nature of the institution. No institutions other than those registered in the Central Bank Register of Banks or Register of Investment Companies are allowed to receive money for investment from third parties. In accordance with the		

Modes of supply: 1) Cross-border 2) 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>Law No. 7 of the year 2010 concerning the Establishment of the Capital Markets Authority and the Regulation of Securities' Activity and the Ministerial Resolution No. 38 of the year 2011, the Capital Markets Authority (CMA) is responsible for the supervision of investment companies, where the Central Bank of Kuwait's role towards these companies is confined to the supervision of their practiced financial activity.</i> QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services⁸ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>		
⁸ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.			

Modes of supply: 1) Cross-border 2) 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) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except for the following: - The cases indicated in Mode (3) “KW” above. - The ratio of Kuwaiti national labor force in bank to the bank’s total labor force should be not less than 64% or the ratio defined by the Council of Ministers, whichever is higher. Branches of foreign banks are bound to comply with that ratio within three years from the date of their licensing to operate in Kuwait.	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column.	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in Mode (3) in the Market Access column of the sub-sector (v).	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	activities of existing financial entities; (iv) Foreign equity is limited to 49%. OM: None. BH: None. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services⁹ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.		

⁹ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except as indicated in Mode (3) in the Market Access column of the sub-sector (v). 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(vii) Financial leasing	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: None, except for the following:	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) 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) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁰ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except for the following: • The cases indicated in Mode (3) in the Market Access column of the sub-sector (v); • License may be issued for		

¹⁰ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	incorporating Kuwaiti Companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers. Licensing for incorporating companies for leasing and investment with Kuwaiti or foreign capital, totally or partially, may be issued. The head quarter of leasing and investment companies should be located in Kuwait. Incorporators execute a Memorandum and Articles of Association for the company to be approved by the Ministry of Commerce and Industry (MOCI) and the Central Bank of Kuwait. 4) BH, OM & UAE: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) BH, OM & UAE: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(viii) All payment and money transmission services, including credit, charge and debit cards, travelers checks and bankers drafts	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None.	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None.	

Modes of supply: 1) Cross-border 2) 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) BH & OM: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹¹ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the	3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in Mode (3) in the Market Access column	
¹¹ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature; and investment business including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.			

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except for the following: • The cases indicated in Mode (3) in the Market Access column of the sub-sector (vii); • License may be issued for incorporating Kuwaiti companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers. 4) UAE, BH, OM & QT: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH, OM & QT: Unbound except as indicated in the Horizontal Commitments section. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(ix) Guarantees and commitments	1) BH, OM & KW: Unbound. UAE & QT: None. 2) None.	1) BH, OM & KW: Unbound. UAE & QT: None 2) None.	

Modes of supply: 1) Cross-border 2) 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) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹² in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying	3) UAE, BH, OM & KW: None. KW: Unbound except as indicated in Mode (3) in the Market Access column.	
¹² This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.			

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except as indicated in Mode (3) in the Market Access column of the sub-sector (vii). 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(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 checks, 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	1) UAE & QT: None. BH, OM & KW: Unbound. 2) None. 3) BH & OM: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of	1) UAE & QT: None. BH, OM & KW: Unbound. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
products such as swaps, forward rate agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion.	activities of existing financial entities; (iv) Foreign equity is limited to 49%. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services ¹³ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except as indicated in Mode (3) in the Market Access		

¹³ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	column of the sub-sector (vii). 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) of the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xi) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues	1) BH & OM: Unbound. UAE & QT: None. KW: Unbound, except for placement as agent and provision of services related to such issues, which are considered as "securities activities" as per <i>Law No. 7 of the year 2010 concerning the Establishment of the Capital Markets Authority and the Regulation of Securities' Activity</i> ; and thus require a license to be issued by the CMA. 2) UAE, OM, QT & KW: None. BH: Unbound for securities listed on Bahrain Bourse. 3) UAE: (i) No limitation for establishment of	1) BH & OM: Unbound. KW: Unbound except as indicated in Mode (1) in the Market Access column. UAE & QT: None. 2) UAE, OM, QT & KW: None. BH: Unbound. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49% BH: None. OM: None QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁴ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying	Mode (3) in the Market Access column.	
¹⁴ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.			

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except for the following: - The cases indicated in Mode (3) in the Market Access column of the sub-sector (vii). - The cases indicated in Mode (1) in the Market Access column, which also require a license to be issued by the MOCI. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xii) Money broking.	1) UAE & QT: None. BH, OM & KW: Unbound. 2) None. 3) UAE: (i) No limitation for establishment of representative offices;	1) UAE & QT: None. BH, OM & KW: Unbound. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in	

Modes of supply: 1) Cross-border 2) 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) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁵ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.	Mode (3) in the Market Access column.	

¹⁵ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except as indicated in Mode (3) in the Market Access column of the sub-sector (vii). 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xiii) Asset management (only cash or portfolio management, and all forms of collective investment schemes and management)	1) UAE & QT: None. BH & OM: Unbound. KW: Unbound except for marketing of collective investment schemes, which requires obtaining a license from the CMA. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of	1) UAE & QT: None. BH, OM & KW: Unbound. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound, except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH & OM: None. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁶ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.		

¹⁶ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound, except for asset management license required by CMA as per the law <i>Law No. 7 of the year 2010 concerning the Establishment of the Capital Markets Authority and the Regulation of Securities' Activity</i> and establishment of legal entity approved by the MOCI in accordance with the relevant laws and regulations 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments Excluding UAE	1) QT: None. BH: Unbound, except for cross-listed equities that may be cleared on exchanges offering reciprocal privileges and that meet Bahrain information requirements. OM: Unbound. KW: Unbound except that provision of such services require a license to be issued by the CMA	1) QT: None. BH & OM: Unbound. KW: Unbound except as indicated in Mode (1) in the Market Access column.	

Modes of supply: 1) Cross-border 2) 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) OM: None. BH: Unbound for Bahrain dinar checks and securities listed on Bahrain Bourse. Securities listed on Bahrain Bourse must be cleared through Bahrain Clear. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁷ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.	2) None. 3) OM & QT: None. BH: Unbound. KW: Unbound except as indicated in Mode (3) in the Market Access column.	
¹⁷ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.			

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	KW: Unbound except as indicated in Mode (3) in the Market Access column of the sub-sector (vii). 4) BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xv) Provision and transfer of financial information, and financial data processing and related software.	1) UAE, OM & QT: None. BH: Unbound. KW: Unbound. 2) None. 3) BH & OM: None. UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) UAE, OM & QT: None. BH: Unbound. KW: Unbound 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) 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) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. QT None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁸ in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound, except as indicated in		

¹⁸ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Mode (3) in the Market Access column of the sub-sector (vii). 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
(xvi) Advisory and other auxiliary financial services on all the activities listed in sub-paragraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) UAE & QT: None BH: Unbound OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound except that provision of such services require a license to be issued by the CMA. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities;	1) UAE & QT: None. BH: Unbound OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound. as indicated in Mode (1) in the Market Access column. 2) None. 3) UAE, BH, OM & QT: None. KW: Unbound, except as indicated in Mode (3) in the Market Access column.	

Modes of supply: 1) Cross-border 2) 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) Foreign equity is limited to 49%. BH & OM: None. QT: None, except for the following: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i>) has been frozen at the level of March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services¹⁹ in accordance with and as provided for in the <i>Law for the Qatar Financial Centre [Law No. (7) of Year 2005]</i> must obtain the approval, authorization or license from the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre. KW: Unbound except that provision		

¹⁹ This includes all banking and financial services (other than insurance and insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including but not limited to all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; and (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border 2) 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 such services require a license issued by the CMA and establishment of legal entity approved by the MOCI. 4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	4) UAE, BH & OM: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound. KW: Unbound except as indicated in Mode (4) in the Market Access column of the sub-sector (v).	
PART II: KSA			
A. <u>Insurance and Insurance-Related Services:</u> (Market access allowed only for cooperative insurance services)			
a. Protection and savings insurance²⁰ b. Non-life insurance (General insurance and health insurance). c. Reinsurance and retrocession d. Insurance Intermediation (Brokerage and Agency). e. Services auxiliary to insurance (consultancy, actuarial, risk assessment)	1) Unbound except for: b. - Insurance of risks relating to marine shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: - The goods being transported, the vehicle transporting the goods and any liability arising from there, - Insurance of risks relating to goods in international transit. c. Reinsurance and retrocession. d. Brokerage and Agency. e. Services auxiliary to insurance, consultancy, actuarial, risk assessment	1) Unbound except for: b. - Insurance of risks relating to marine shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: - The goods being transported, the vehicle transporting the goods and any liability arising from there, - Insurance of risks relating to goods in international transit. c. Reinsurance and retrocession. d. Brokerage and Agency. e. Services auxiliary to insurance, consultancy, actuarial, risk assessment	

²⁰ As defined in Article 3, Part 3:1-3 of the *Cooperative Insurance Companies Control Law Implementing Regulations*, published on 25 April 2004, including protection against longevity.

Modes of supply: 1) Cross-border 2) 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 claims settlement services).	and claims settlement services. 2) None. 3) For 'a.', 'b.', and 'c.' commercial presence is permissible in the form of a locally incorporated cooperative insurance public joint-stock company, or a direct branch of an international insurance company operating in Saudi Arabia as a cooperative insurance provider²¹. Non-Saudi participation in the public joint-stock company in Saudi Arabia is permitted up to 60%. For 'd.', commercial presence is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For 'e.', commercial presence for claims services and risk assessment is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For actuarial and consultancy services, commercial presence is permitted as a natural person or a juristic entity. 4) Unbound except as indicated in the	and claims settlement services. 2) None. 3) None. 4) Unbound except as indicated in the	

²¹ For further clarity, branches of foreign insurance companies operating as cooperative insurance providers are not required to operate as public joint-stock companies in Saudi Arabia.

Modes of supply: 1) Cross-border 2) 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.	
B. <u>Banking and other financial services</u> (excluding insurance)			
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, travelers checks 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 instruments (including cheques, bills, certificates of deposits); - foreign exchange; - derivative products including, but not limited to, futures and options; - exchange rate and interest rate instruments, including	1) Unbound, except for 'l.', 'k.' and, only cash or portfolio management, all forms of collective investment, custodial, depository and trust services to be provided by institutions to institutional clients, including collective investment schemes under 'i.' 2) None, except for pension fund management under 'i.' and all domestic settlement and clearing services provided exclusively by the Saudi Arabian Monetary Agency (SAMA) under 'j.' This also limits national treatment. 3) None, except for the following: - Commercial presence of banks is permissible in the form of a locally incorporated public joint-stock company or as a branch of an international bank. - Non-Saudi participation in a joint-venture in Saudi Arabia is permitted up to 60%. - These financial services are to be provided by commercial banks except that asset management 'i.' and advisory services 'k.' may be provided	1) Unbound, except as indicated in the Market Access column. 2) None. 3) None.	When pension schemes supplementary to the public pension scheme are provided by Saudi Financial institutions, it will also be open for foreign service suppliers for Modes (2) and (3) only.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
products such as swaps, forward rate agreements; - transferable securities; - other negotiable instruments and financial assets, including bullion. g. 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 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 services for financial assets, including securities, derivative products, and other negotiable instruments k. Advisory and other auxiliary financial services on all the activities listed in sub paragraphs 'a.' through 'l.', including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate	by non-commercial banking financial institutions under the capital market law. - Unbound for pension fund management under 'i.'. This also limits national treatment. - Unbound for all domestic settlement and clearing services provided exclusively by SAMA under 'j.'. This also limits national treatment. 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 2) 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. restructuring and strategy Provision and transfer of financial information, and financial data processing and related software			
8. <u>HEALTH AND RELATED SOCIAL SERVICES</u> (Other than those listed under 1.A.h-j.)			
A. <u>Hospital Services</u> (CPC9311)	1) UAE, OM, QT & KW: None. BH: Unbound. KSA: Unbound*. 2) None. 3) UAE: (i) 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic needs tests taking in to consideration the number of hospitals, and medical and health centers in a given region. (ii) Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. BH: None. KSA: None, except subject to the	1) UAE, OM, QT & KW: None. BH: Unbound. KSA: Unbound*. 2) None. 3) None.	

Modes of supply: 1) Cross-border 2) 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 of a company between a foreign hospital company and a licensed Saudi medical professional. OM: Only for hospitals of more than 50 beds. Foreign equity is limited to 70%. QT: None. KW: None. 4) All GCC Member States except BH & QT: Unbound except as indicated in the Horizontal Commitments section. BH & QT: Unbound.	4) All GCC Member States except BH & QT: Unbound, except as indicated in the Horizontal Commitments section. BH & QT: Unbound.	
B. <u>Other Human Health Services</u> (CPC 9319, except CPC 93191) BH: Only services of medical laboratories (CPC 93199)	1) UAE, BH & KW: None. OM & QT: Unbound. KSA: Unbound*. 2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) UAE: (i) 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be	1) UAE, BH & KW: None. OM & QT: Unbound. KSA: Unbound*. 2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) OM & QT: Unbound. UAE, BH, KSA & KW: None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	based on the economic needs tests taking in to consideration the number of hospitals, and medical and health centers in a given region. (ii) Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. OM & QT: Unbound. BH & KW: None. KSA: None, except subject to the establishment of a company between a foreign health company and a licensed Saudi medical professional. 4) All GCC Member States except OM & QT: Unbound except as indicated in the Horizontal Commitments section. OM & QT: Unbound.	4) All GCC Member States except OM & QT: Unbound except as indicated in the Horizontal Commitments section. OM & QT: Unbound.	
C. <u>Social Services</u> (CPC 933) Only KW	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.	
9. <u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. <u>Hotels and restaurants</u>	1) None.	1) None.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(Including catering) (CPC 64110, 64120 & 642) UAE & KSA: Including CPC 643 KSA: Excluding bars, nightclubs, etc. QT: Including CPC 641-643 KW: Only restaurants and catering	2) None. 3) UAE: (i) Hotels: foreign equity is allowed up to 49%. For hotels management, foreign equity is only allowed up to 70%. (ii) Restaurants: foreign equity is allowed up to 70%. BH & KSA: None. QT: None only for four and five stars hotels. OM: Foreign equity is limited to 70%, except for four star hotels and above where up to 100% foreign equity is allowed. KW: None, except for economic needs test. 4) Unbound except as indicated in the Horizontal Commitments section.	2) None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Travel agencies and tour operators services</u> (CPC 7471) All GCC Member States except KSA: Excluding <i>Umra</i> and <i>Hajj</i> services and related services (<i>i.e.</i> Islamic	1) None. 2) None. 3) QT: Foreign equity is limited to 49% KSA: None, except for economic needs test applied to travel agencies	1) None. 2) None. 3) All GCC Member States except UAE: None. UAE: Unbound.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
pilgrimages services and related services) KSA: Excluding <i>Umra</i> and <i>Hajj</i>	only, based on the ratio of total population to the number of travel agencies. OM: Foreign equity is limited to 70% BH & KW: None. UAE: Unbound. 4) All GCC Member States except UAE: Unbound except as indicated in the Horizontal Commitments section. UAE: Unbound.	4) All GCC Member States except UAE: Unbound except as indicated in the Horizontal Commitments section. UAE: Unbound.	
C. <u>Tourist guides services</u> (CPC 74720) QT: CPC 7472 All GCC Member States except KSA: Excluding <i>Umra</i> and <i>Hajj</i> services and related services (<i>i.e.</i> Islamic pilgrimages services and related services) KSA: Excluding <i>Umra</i> and <i>Hajj</i>	1) All GCC Member States except OM: None. OM: Unbound. 2) All GCC Member States except OM: None OM: Unbound. 3) UAE: Foreign equity is limited to 49%. BH, KSA, QT & KW: None. OM: Unbound. 4) All GCC Member States except OM:	1) All GCC Member States except, OM: None. OM: Unbound. 2) All GCC Member States except OM: None. OM: Unbound. 3) All GCC Member States except OM: None OM: Unbound. 4) All GCC Member States except OM: Unbound except as indicated in the	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Unbound except as indicated in the Horizontal Commitments section. OM: Unbound.	Horizontal Commitments section. OM: Unbound.	
10. RECREATIONAL CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIOVISUAL SERVICES)			
A. <u>Entertainment Services</u> (including theater, live bands and circus services) (CPC 9619) Only UAE, BH & KW Only for theater, live bands and circus services.	1) None. 2) None. 3) BH & KW: None UAE: Foreign equity is limited to 75%. 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>News Agency Services</u> (CPC 962) UAE: Only in Dubai Media City	1) All GCC Member States except KSA & OM: Unbound. KSA & OM: None. 2) All GCC Member States except KSA & OM: Unbound. KSA & OM: None.	1) All GCC Member States except KSA: Unbound. KSA: None. 2) All GCC Member States except KSA: Unbound. KSA: None.	

Modes of supply: 1) Cross-border 2) 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) All GCC Member States except UAE, KSA & OM: Unbound. UAE & KSA: None. OM: foreign equity is limited to 70%. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound except as indicated in the Horizontal Commitments section.	3) All GCC Member States except KSA & OM: Unbound. KSA & OM: None. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Sporting and Other Recreational Services</u> (CPC 964) UAE, KSA & KW: Only CPC 96491 (Only parks and public gardens services).	1) All GCC Member States except KSA & KW: Unbound. KSA& KW: None. 2) All GCC Member States except BH, KSA & KW: Unbound. BH, KSA & KW: None. 3) All GCC Member States except UAE, BH, KSA & KW: Unbound. BH, KSA & KW: None. UAE: Foreign equity is limited to 75%. 4) All GCC Member States except UAE, KSA & KW: Unbound.	1) All GCC Member States except KSA & KW: Unbound. KSA&KW: None. 2) All GCC Member States except BH, KSA & KW: Unbound. BH, KSA & KW: None. 3) All GCC Member States except OM & QT: None. OM & QT: Unbound. 4) All GCC Member States except UAE, KSA & KW: Unbound.	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	UAE, KSA & KW: Unbound except as indicated in the Horizontal Commitments section.	UAE, KSA & KW: Unbound except as indicated in the Horizontal Commitments section.	
11. <u>TRANSPORT SERVICES</u>			
A. <u>MARITIME TRANSPORT SERVICES</u> PART I: UAE, BH & QT (KSA, OM & KW commitments are in PART II)			
<u>International transport</u> Freight and passengers (CPC 7211 and 7212, less cabotage transport services) BH: Including rental of vessels with crew (CPC 72130) UAE: Including maintenance and repair of vessels	1) UAE & BH: None. QT: Unbound. 2) UAE & BH: None. QT: Unbound. 3) UAE: (i) Freight: Foreign equity is allowed up to 49%. (ii) Passengers: Foreign equity is allowed up to 70%. (iii) Maintenance and repair of vessels: None. QT: Unbound. BH: None. 4) Unbound except as indicated in the	1) UAE & BH: None QT: Unbound 2) UAE & BH: None QT: Unbound 3) UAE & BH: None QT: Unbound. 4) Unbound except as indicated in the	UAE & BH: The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: • Pilotage • Towing and tug assistance • Provisioning, fueling and watering • Garbage collecting and ballast waste disposal • Port Capitan's services • Navigation aid services • Shore-based operational services essential to ship operations including communications, water and electrical supplies.

Modes of supply: 1) Cross-border 2) 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.	- Emergency repair facilities - Anchorage, berth and berthing services
Maritime Auxiliary Services - Maritime cargo handling services ²² - Storage and warehousing services (CPC742) - Container station and depot services ²³ - Maritime agency services ²⁴ - Maritime freight forwarding services ²⁵ Only UAE	1) None. 2) None. 3) Foreign equity is allowed up to 49%. ²⁶ 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.	
A. <u>MARITIME TRANSPORT SERVICES</u> PART II : KSA, OM & KW			
KSA:	1) None.	1) None.	The following services at the port are made available to

²² “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 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 cargos before shipment or after discharge.

²³ “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

²⁴ “Maritime agency services” means activities consisting in representing, within a given geographic 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 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.

²⁵ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

²⁶ Operations and functions maybe subject to specific services obligations set out by operators with concession from public authorities.

Modes of supply: 1) Cross-border 2) 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. Passengers transportation (CPC 7211) b. freight transportation (CPC 7212) c. Rental of vessels with crew (CPC 72130) d. Maintenance and repair of vessels	2) None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	2) None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: - Port and waterway operation services (excluding cargo handling) - Pilotage and berthing services - Navigation aid services - Vessel salvage and re-floating services - All other supporting services for water transport
KW: a. Passengers transportation (CPC 7211) b. freight transportation (CPC 7212) c. Rental of vessels with crew (CPC 72130) d. Maintenance and repair of vessels	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.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: - Pilotage - Towing and tug assistance - Provisioning, fuelling and watering - Garbage collecting and ballast waste disposal - Port Captain's services - Navigation aid services - Shore-based operational services essential to ship

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			operations including communications, water and electrical supplies. All other supporting services for water transport.
OM: Freight and passengers (CPC 7211 and 7212)	1) None. 2) None. 3) Foreign equity is limited to 70%. 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.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: - Pilotage - Towing and tug assistance - Provisioning, fuelling and watering - Garbage collecting and ballast waste disposal - Port Capitan's services - Navigation aid services - Shore-based operational services essential to ship operations including communications, water and electrical supplies. - Emergency repair facilities
C. <u>AIR TRANSPORT</u>			
1A) Maintenance and repair of	1) All GCC Member States except QT:	1) All GCC Member States except QT:	

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Sub-Sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
aircraft and parts thereof BH: excluding line maintenance KSA: excluding “and parts thereof” 1B) Supporting services for air transport (CPC 746) Only KSA	None. QT: Unbound. 2) None. 3) All GCC Member States except OM & QT: None. OM: Foreign equity is limited to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
2) Selling and marketing Only BH, OM & KW	1) None. 2) None. 3) BH & KW: None. OM: Foreign equity is limited to 70%. 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		2) 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) Computer Systems	Reservation	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except OM & QT: None. OM: Foreign equity is limited to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound except as indicated in the Horizontal Commitments section. QT: Unbound.	
E. Rail Transport Services				
Only KSA & UAE				
a. Passenger transportation (CPC 7111)		1) None.	1) None.	
b. Freight transportation (CPC 7112)		2) None.	2) None.	
		3) UAE: None.	3) None.	
c. Pushing and towing services (CPC 7113)		KSA: Foreign investment in the form of Build, Operate and Transfer (BOT)		

Modes of supply: 1) Cross-border 2) 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. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	arrangement. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
G. <u>Pipeline Transport</u> Only KSA a. Transportation of fuels (CPC 7131) b. Transportation of other goods (CPC7139)	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. <u>SERVICES AUXILIARY TO ALL MODES OF TRANSPORT (EXCLUDING NATIONAL MARITIME CABOTAGE AND AIR TRANSPORT²⁷²⁸)</u> Only KSA, BH & OM BH: only CPC 742 KSA: limited to maritime, rail, and air transport services in accordance with			

²⁷ For Saudi Arabia, its commitment under this sector include commitments on air transport services in accordance with the Annex on Air Transport Services of GATS.

²⁸ For Oman, its commitments under this sector include commitments on [supporting services for air transport](#).

Modes of supply: 1) Cross-border 2) 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 Annex on Air Transport Services of GATS			
a. Cargo handling services (CPC 741)	1) None. 2) None. 3) KSA: None. OM: Foreign equity is limited to 70%. 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. Storage and warehouse services (CPC 742)	1) None. 2) None. 3) BH & KSA: None. OM: Foreign equity is limited to 70%. 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. Freight transport agency services (CPC 748)	1) None. 2) None. 3) KSA: None. OM: Foreign equity is limited to 70%. 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.	
Other (CPC 743-747)	1) None.	1) None.	

Modes of supply: 1) Cross-border 2) 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 OM	2) None. 3) Foreign equity is limited to 51%. 4) Unbound except as indicated in the Horizontal Commitments section.	2) None. 3) None. 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Other (CPC 749) Only OM Excluding KSA, except as indicated in the Additional Commitments column.	1) None. 2) None. 3) Foreign equity is limited to 70%. 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.	KSA: The services related to CPC 749 are currently provided by the public sector. As far as market access to services included in CPC 749 is allowed under the Saudi law to private entities, national treatment will be granted.

CHAPTER NINE

DIGITAL TRADE

Article 9.1: Definitions

For purposes of this Chapter:

covered person means a service supplier, as defined in Article 8.1 (Definitions), of the other Party;

digital product means a computer program, text, video, image, sound recording or other product that is digitally encoded, produced for commercial sale or distribution, and that can be transmitted electronically;^{1, 2}

electronic authentication means the process or act of verifying the identity of a party to an electronic communication or transaction or ensuring the integrity of an electronic communication;

electronic invoicing means the automated creation, exchange and processing of a request for payment between a supplier and a buyer using a structured digital format;

electronic payments means a payer's transfer of a monetary claim acceptable to a payee made through electronic means;

electronic signature means data in electronic form that is in, affixed to, or logically associated with, an electronic document, and that may be used to identify the signatory in relation to the electronic document and indicate the signatory's approval of the information contained in the electronic document in accordance with each Party's regulatory frameworks;

electronic transmission or **transmitted electronically** means a transmission made using any electromagnetic means, including by photonic means;

FinTech means the use of technology to improve and automate the delivery and use of financial services;

¹ For greater certainty, "digital product" does not include a digitized representation of a financial instrument, including money.

² The definition of "digital product" should not be understood to reflect a Party's view on whether trade in digital products through electronic transmission should be categorized as trade in services or trade in goods.

government data means non-proprietary data, held by the central level of government;

personal data means any information about or relating to an identified or identifiable natural person;

trade administration documents means forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods; and

unsolicited commercial electronic message means a commercial electronic message that is sent without the consent of the recipient or despite the explicit rejection of the recipient.

Article 9.2: Objectives

1. The Parties recognize the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, the importance of frameworks that promote consumer confidence in digital trade.
2. The Parties seek to foster an environment conducive to the further advancement of digital trade, including electronic commerce and the digital transformation of the global economy, by strengthening mutual cooperation on these matters.

Article 9.3: Scope and General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.
2. This Chapter shall not apply to:
 - (a) government procurement;
 - (b) except for Article 9.12, information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.
3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the obligations contained in the relevant provisions of Chapter Eight (Trade in

Services) and its Annexes, including any exceptions set out in this Agreement that are applicable to those obligations.

4. Article 9.14 and 9.11 shall not apply to aspects of a Party's measures that do not conform with an obligation in Chapter Eight (Trade in Services) to the extent that such measures are adopted or maintained in accordance with:

- (a) any terms, limitations, qualifications, and conditions specified in a Party's commitments, or are with respect to a sector that is not subject to a Party's commitments, made in accordance with Article 8.7 (Schedules of Specific Commitments); or
- (b) any exception that is applicable to the obligations in Chapter Eight (Trade in Services).

5. The Parties shall not have recourse to dispute settlement under Chapter Fifteen (Dispute Settlement) for any matter arising under this Chapter. In the event of any differences between the Parties regarding the interpretation and application of this Chapter, the Parties shall engage in consultations in good faith and make every effort to reach a mutually satisfactory solution by referring these issues to the Joint Committee.

6. For purposes of this Chapter, encompasses digitally enabled transactions in trade in goods and services which can be either digitally or physically delivered involving consumers.

Article 9.4: Paperless Trading

1. Each Party shall endeavor to make publicly available, including through a process prescribed by that Party, electronic versions of all existing publicly available trade administration documents.

2. Whenever practicable, each Party shall provide electronic versions of trade administration documents referred to in paragraph 1 in English.

3. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent³ of the paper versions of those documents.

³ This includes but is not limited to electronic Certificates of Origin for the purposes of claiming preferential tariff treatment provided for goods traded under the preferential trade agreements between the Parties.

Article 9.5: Domestic Electronic Transactions Framework

1. Each Party shall endeavor to maintain a legal framework governing electronic transactions taking into account the principles of the *UNCITRAL Model Law on Electronic Commerce 1996*.
2. Each Party shall endeavor to:
 - (a) avoid any unnecessary regulatory burden on electronic transactions; and
 - (b) facilitate input by interested persons in the development of its legal framework for electronic transactions, including in relation to trade documentation.

Article 9.6: Electronic Authentication and Electronic Signature

1. Except in circumstances otherwise provided for under its law, neither Party shall deny the legal validity of an electronic signature solely on the basis that the signature is in electronic form.
2. Neither Party shall adopt or maintain measures regarding electronic authentication that would:
 - (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or
 - (b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.
3. Notwithstanding paragraph 2, a Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.
4. The Parties shall encourage the use of interoperable electronic authentication.

Article 9.7: Digital Identities

1. Recognising that the cooperation of the Parties on digital identities, individual or corporate, will increase regional and global connectivity, and recognising that each Party may have different implementations of, and legal approaches to, digital identities, each Party shall endeavor to promote the interoperability between their respective regimes for digital identities. This may include:

- (a) the establishment or maintenance of appropriate frameworks to foster technical interoperability or common standards between each Party's implementation of digital identities;
- (b) the recognition of each Party's digital identities and their legal effects, whether accorded autonomously or by mutual agreement;
- (c) the establishment or maintenance of broader international frameworks; and
- (d) the exchange of knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and user adoption.

2. For greater certainty, nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 1 to achieve a legitimate public policy objective.

Article 9.8: Online Consumer Protection

1. The Parties recognize the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, and fraudulent commercial practices when they engage in digital trade.

2. Each Party shall adopt or maintain consumer protection laws to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in electronic commerce.

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

4. Each Party shall publish information on the consumer protection it provides to users of electronic commerce, including how:

- (a) consumers can pursue remedies; and

- (b) business can comply with any legal requirements.

Article 9.9: Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:

- (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages;
- (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or
- (c) otherwise provide for the minimization of unsolicited commercial electronic messages.

2. Each Party shall provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraph 1.

3. The Parties shall endeavor to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

4. The Parties shall endeavor to extend the discretion to the receiver to opt-in/opt-out of unsolicited messages and commercials.

Article 9.10: Personal Data Protection

1. The Parties recognize the economic and social benefits of protecting the personal data of persons who conduct or engage in electronic transactions and the contribution that this makes to enhancing consumer confidence in digital trade.

2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal data of the users of digital trade.⁴

⁴ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, and sector-specific laws covering privacy or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

In the development of its legal framework for the protection of personal data, each Party shall endeavor to take into account principles and guidelines of relevant international organizations or bodies.

3. Each Party shall publish information on the personal data protection it provides to users, including how individuals can pursue remedies.

4. The Parties shall encourage enterprises to publish, including on the internet, their policies and procedures related to the protection of personal data.

Article 9.11: Cross-Border Transfer of Information by Electronic Means⁵

1. The Parties recognize that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.

2. Neither Party shall prevent cross-border transfer of information by electronic means where such activity is for the conduct of the business of covered person.

3. Nothing in this Article shall prevent a Party from adopting or maintaining:

- (a) any measure inconsistent with paragraph 2 that it considers necessary to achieve a legitimate public policy objective ⁶, provided that the measure is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
- (b) any measure that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by the other Party.

Article 9.12: Open Government Data

⁵ This Article shall not apply to financial services.

⁶ For the purposes of this subparagraph, the Parties affirm that the necessity behind the implementation of such legitimate public policy shall be decided by the implementing Party.

1. The Parties recognize that facilitating public access to and use of government data contributes to stimulating economic and social benefit, competitiveness, productivity improvements and innovation.
2. In accordance with its laws and regulations, each Party shall endeavor, to the extent possible, to ensure that such government data is in a machine readable and open format that allows it to be searched, retrieved, used, reused and redistributed freely by the public.

Article 9.13: Digital Government

1. The Parties recognize that technology can enable more efficient and agile government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.
2. To this end, the Parties shall endeavor to develop and implement programs to digitally transform their respective government operations and services, which may include:
 - (a) adopting open and inclusive government processes focusing on accessibility, transparency, and accountability in a manner that promotes digital inclusion and overcomes digital divides;
 - (b) promoting cross-sectoral and inter-governmental coordination and collaboration on digital agenda issues;
 - (c) shaping government processes, services and policies with inclusivity in mind;
 - (d) promoting public digital platforms, digital public goods, and common digital enablers for efficient government service delivery;
 - (e) leveraging emerging technologies to build capabilities to facilitate proactive responses to natural calamities, disasters, and crises;
 - (f) leveraging artificial intelligence and other emerging technologies in government for the efficient planning, delivery and monitoring of public policies;
 - (g) developing rules and ethical principles for the trustworthy and responsible use of emerging technologies; and

- (h) promoting initiatives to raise the level of digital capabilities and skills of both the populace and the government workforce.

3. Recognising that the Parties can benefit by sharing their experiences with digital government initiatives, the Parties shall endeavor to cooperate on activities relating to the digital transformation of government and government services, which may include:

- (a) exchanging information and experiences on digital government programs and policies;
- (b) sharing best practices on digital government and the digital delivery of government services; and
- (c) providing advice or training, including through exchange of officials, to assist the other Party in building digital government capacity.

Article 9.14: Non-Discriminatory Treatment of Digital Products

1. Neither Party shall accord less favourable treatment to digital products created, produced, published, contracted for, commissioned or first made available on commercial terms in the territory of the other Party, or to digital products of which the author, performer, producer, developer or owner is a person of the other Party, than it accords to other like digital products.⁷

2. Paragraph 1 shall not apply to the extent of any inconsistency with the rights and obligations concerning intellectual property contained in Chapter Twelve (Intellectual Property Rights).

3. The Parties understand that this Article does not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

4. This Article shall not apply to broadcasting.

Article 9.15: Customs Duties

⁷ In interpreting the obligations of Article 9.14, the Parties understand that the non-discriminatory treatment of digital products shall be limited to national treatment and not cover most-favored-nation treatment

1. Each Party shall maintain its current practice of not imposing customs duties on electronic transmissions between the Parties. Each Party reserves the right to adjust its practice consistent with any changes to the WTO relevant Ministerial Decision.

2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees, or other charges on content transmitted digitally or electronically, provided that such taxes, fees, or charges are imposed in a manner consistent with this Agreement.

Article 9.16: Electronic Invoicing

1. The Parties recognize the importance of electronic invoicing to increase the efficiency, accuracy, and reliability of commercial transactions. Each Party also recognizes the benefits of ensuring that the systems used for electronic invoicing within its territory are interoperable with the systems used for electronic invoicing in the other Party's territory.

2. Except in circumstances otherwise provided by any national laws and legal frameworks, each Party shall endeavor to ensure that the implementation of measures related to electronic invoicing in its territory supports cross-border interoperability between each Party's electronic invoicing frameworks. To this end, each Party shall endeavor to base its measures relating to electronic invoicing on international frameworks.

3. The Parties recognize the economic importance of promoting the global adoption of interoperable electronic invoicing systems, while taking into account relevant international frameworks. To this end, the Parties shall endeavor to:

- (a) promote, encourage, support, or facilitate the adoption of electronic invoicing by enterprises;
- (b) promote the adoption of policies, infrastructure, and processes that support electronic invoicing;
- (c) generate awareness of, and build capacity for, electronic invoicing; and
- (d) share best practices and promote the adoption of international electronic invoicing systems.

Article 9.17: Electronic Payments

Recognising the rapid growth of electronic payments and the importance of developing an efficient, safe, secure, and interoperable electronic payment systems, each Party shall, in accordance with its laws and regulations, endeavor to:

- (a) promote interoperability and the interlinking of electronic payment infrastructures;
 - (b) encourage innovation and competition in electronic payments services;
 - (c) facilitate the use of open platforms and architectures such as and protocols provided for through Application Programming Interfaces (APIs) and encourage payment service providers to safely and securely make APIs for their products and services available to established third parties within their territory, where possible, to facilitate greater interoperability, innovation and competition in electronic payments; and
 - (d) facilitate innovation and competition and the introduction of new financial and electronic payment products and services in a timely manner, such as through adopting regulatory and industry sandboxes.
- tools

Article 9.18: Principles on Access to and Use of the Internet for Digital Trade

To support the development and growth of digital trade, each Party recognizes that consumers in its territory should be able to:

- (a) access and use services and applications of their choice, unless prohibited by the Party's laws and regulatory framework; and
- (b) connect their choice of devices to the Internet, provided that such devices do not harm the network and are not otherwise prohibited by the Party's laws and regulatory framework.

Article 9.19: Cybersecurity

The Parties have a shared vision to promote secure digital trade and recognize that threats to cybersecurity undermine confidence in digital trade. Accordingly, the Parties recognize the importance of:

- (a) building the capabilities of their appropriate competent authorities responsible for cybersecurity incident response;
- (b) strengthening existing collaboration mechanisms and further cooperation through exchanging experiences and best practices; and
- (c) emphasizing the cooperation on identification and mitigation of malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties.

Article 9.20: SMEs and Startups

1. The Parties recognize the fundamental role of SMEs and Startups in maintaining dynamism and enhancing competitiveness in the digital trade.
2. With a view towards enhancing trade and investment opportunities for SMEs in the digital trade, the Parties shall endeavor to:
 - (a) exchange information and best practices in leveraging digital tools and technology to improve the capabilities and market reach of SMEs and Startups;
 - (b) encourage participation by SMEs and Startups in online platforms and other mechanisms that could help SMEs and Startups link with international suppliers, buyers and other potential business partners; and
 - (c) foster close cooperation in digital areas that could help SMEs and Startups adapt and thrive in the digital trade.

Article 9.21: Artificial Intelligence

1. The Parties recognize that the use and adoption of Artificial Intelligence (AI) technologies are becoming increasingly important within a digital trade offering significant social and economic benefits to natural persons and enterprises.
2. The Parties also recognize the importance of developing ethical governance frameworks for the trusted, safe, and responsible use of AI technologies that will help realise the benefits of AI. In view of the cross-border nature of the digital trade, the Parties further acknowledge the benefits of ensuring that such frameworks are internationally aligned as far as possible.

3. To this end, the Parties shall endeavor to:
- (a) collaborate on and promote the development and adoption of frameworks that support the trusted, safe, and responsible use of AI technologies (AI Governance Frameworks), through relevant regional and international fora;
 - (b) take into consideration internationally-recognized principles or guidelines when developing such AI Governance Frameworks; and
 - (c) cooperate through promoting dialogue and sharing experiences on regulations, policies and initiatives relating to the use and adoption of AI technologies.

Article 9.22: Cooperation

Recognizing the importance of digital trade to the Parties, the Parties shall endeavor to maintain a dialogue on regulatory matters relating to digital trade with a view to sharing information and experiences, as appropriate, including on related laws, regulations, and their implementation, and best practices with respect to digital trade, including in relation to:

- (a) online consumer protection;
- (b) personal data protection;
- (c) anti-money laundering for digital trade;
- (d) unsolicited commercial electronic messages;
- (e) intellectual property concerns with respect to digital trade;
- (f) challenges for small and medium-sized enterprises in digital trade;
- (g) digital government;
- (h) digital identities;
- (i) FinTech; and
- (j) any other area mutually agreed by the Parties.

CHAPTER TEN

GOVERNMENT PROCUREMENT

Article 10.1: Definitions

For purposes of this Chapter:

construction service means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification (CPC);

in writing or **written** means any worded or numbered expression that can be read, reproduced and may be later communicated, and may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

multi-use list means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

notice of intended procurement means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

offset means any condition or undertaking that encourages local development or improves a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade, and a similar action or requirement;

open tendering means a procurement method whereby all interested suppliers may submit a tender;

procuring entity means entity undertaking government procurement pursuant to each Party's laws and regulations governing government procurement listed in Annex 10-A, 10-B, and 10-C;

qualified supplier means a supplier that a procuring entity recognizes as having satisfied the conditions for participation;

selective tendering means a procurement method whereby the procuring entity invites only qualified suppliers to submit a tender;

services include construction services, unless otherwise specified;

supplier means a person or group of persons that provides or could provide a good or service to a procuring entity; and

technical specification means a tendering requirement that:

- (a) sets out the characteristics of:
 - (i) goods to be procured, including quality, performance, safety, and dimensions, or the processes and methods for their production; or
 - (ii) services to be procured, or the processes or methods for their provision, including any applicable administrative provisions; or
- (b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service.

Article 10.2: Objectives

The Parties recognize the importance of government procurement in trade relations, promoting the transparency of laws, regulations, and procedures, and developing cooperation between the Parties.

Article 10.3: Scope

Application of Chapter

1. This Chapter applies only as among Korea, the Kingdom of Bahrain and the United Arab Emirates. Accordingly, for the purposes of this Chapter, “Party” or “Parties” means, on the one hand, Korea, and on the other hand, the Kingdom of Bahrain or the United Arab Emirates, singly or collectively.

2. This Chapter applies to any measure regarding covered procurement.

3. For the purposes of this Chapter, covered procurement means government procurement:

- (a) by any contractual means, including purchase, rental or lease, with or without an option to buy;
- (b) for which the value, as estimated in accordance with paragraph 6, equals or exceeds the relevant threshold specified in a Party’s Schedule under Annex 10-A or Annex

10-B or Annex 10-C, at the time of publication of a notice of intended procurement;

(c) by a procuring entity; and

(d) that is not otherwise excluded from coverage under this Agreement.

Compliance

4. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements. No procuring entity shall prepare or design a procurement, or otherwise structure or divide a procurement into separate procurements in any stage of the procurement, or use a particular method to estimate the value of a procurement, in order to avoid the obligations of this Chapter.

Schedules

5. Each Party shall specify the following information in its Schedule, included in Annex 10-A, Annex 10-B, and Annex 10-C:

- (a) in Section A, the central government entities whose procurement is covered by this Chapter;
- (b) in Section B, the sub-central government entities whose procurement is covered by this Chapter;
- (c) in Section C, all other entities whose procurement is covered by this Chapter;
- (d) in Section D, the goods covered by this Chapter;
- (e) in Section E, the services, other than construction services, covered by this Chapter;
- (f) in Section F, the construction services covered by this Chapter;
- (g) in Section G, any General Notes; and
- (h) in Section H, Publication of Information.

Valuation

6. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall include the estimated maximum total value of the procurement over its entire duration, taking into account:

- (a) all forms of remuneration, including any premiums, fees, commissions, interest or other revenue stream that may be provided for under the contract such as taxes,

duties, logistical support, financing cost, staff, and remuneration rates;

- (b) the value of any option clause; and
- (c) any contract awarded at the same time or over a given period to one or more suppliers under the same procurement.

Activities Not Covered

7. Notwithstanding to paragraph 3, this Chapter does not apply to:

- (a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;
- (b) non-contractual agreements or any form of assistance that a Party, including its procuring entities, provides, including cooperative agreements, grants, loans, equity infusions, guarantees, subsidies, fiscal incentives, and sponsorship arrangements;
- (c) the procurement or acquisition of fiscal agency or depository services; liquidation and management services for regulated financial institutions; or services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes, and other securities;
- (d) public employment contracts;
- (e) procurement:
 - (i) conducted for the specific purpose of providing international assistance, including development aid;
 - (ii) funded by an international organization or foreign or international grants, loans or other assistance, to which procurement procedures or conditions of the international organization or donor apply; and
 - (iii) conducted under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project.

Article 10.4: Exceptions

1. Nothing in this Chapter shall be construed to prevent a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement:

- (a) of arms, ammunition, or war material; or
- (b) indispensable for national security or for national defense purposes.

2. Subject to the requirement that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on international trade between the Parties, nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from adopting or maintaining a measure:

- (a) necessary to protect public morals, order, or safety;
- (b) necessary to protect human, animal, or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to the good or service of a person with disabilities, philanthropic institutions, or prison labor.

Article 10.5: General Principles

1. The Parties recognize the role of government procurement in furthering the bilateral trade relation to promote growth and employment. Each Party, to the extent possible and if appropriate, conducts its government procurement in accordance with generally accepted government procurement principles as applied by that Party.

National Treatment and Non-Discrimination

2. With respect to any measure regarding covered procurement, each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party, and to the suppliers of the other Party offering such goods or services, treatment no less favorable than the treatment that the Party, including its procuring entities, accords to domestic goods, services, and suppliers.
3. With respect to any measure regarding covered procurement, a Party, including its procuring entities, shall not:
 - (a) treat a locally established supplier less favorably than another locally established supplier on the basis of the degree of foreign affiliation to or ownership by a person of the other Party; or
 - (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

Further Negotiation

4. In the event that, after the entry into force of this Agreement, a Party offers a non-Party any advantages of access to its government procurement market, the former Party shall, upon request of the other Party, afford adequate opportunity to enter into negotiations with the other Party.

Procurement Methods

5.—A procuring entity shall use an open tendering procedure for covered procurement unless Article 10.9 or Article 10.10 applies.

Use of Electronic Means

6. The Parties shall endeavor to use electronic means in conducting covered procurement for the publication of procurement information, notices and tender documentation, and for the receipt of tenders.

7. When conducting covered procurement by electronic means, a procuring entity shall:

- (a) ensure that the procurement is conducted using information technology systems, and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available information technology systems, and software; and
- (b) establish and maintain mechanisms that ensure the integrity of information provided by suppliers, including requests for participation and tenders.

8. Each Party shall endeavor to establish a single electronic system to facilitate the procurement process which covers procurement planning, selection of suppliers, and awarding of contracts.

Rules of Origin

9. For the purposes of covered procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from or inconsistent with the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Offsets

10. With regard to covered procurement, a Party, including its procuring entities, shall not seek, take account of, impose, or enforce offsets except as otherwise provided in its Schedule, included in Annex 10-A, Annex 10-B, and Annex 10-C.

Article 10.6: Publication of Procurement Information

1. Each Party shall make publicly available its laws and regulations, its procedures, and, if applicable, standard contract clause mandated by its law or regulation regarding government procurement.
2. Each Party shall make available and update the information referred to in paragraph 1 through electronic means.
3. Each Party shall, on request, provide an explanation in response to an inquiry relating to the information referred to in paragraph 1.

Article 10.7: Notices

Notice of Intended Procurement

1. For each covered procurement, a procuring entity shall publish a notice of intended procurement in the appropriate paper or electronic means, through a single point of access, listed in Annex 10-A, Annex 10-B and Annex 10-C directly accessible and free of charge. The notices shall remain readily accessible to the public until at least the expiration of the time period for responding to the notice or the deadline for submission of the tender.
2. Except as otherwise provided in this Chapter, each notice of intended procurement shall include the following information, unless that information is provided in the tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of intended procurement:
 - (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and the cost and terms of payment to obtain the relevant documents, if any;
 - (b) a description of the procurement, including, if appropriate, the nature and quantity of the goods or services to be procured and a description of any options, or the estimated quantity if the quantity is not known;
 - (c) if applicable, the time frame for delivery of goods or services or the duration of the contract;
 - (d) if applicable, the address and any final date for the submission of requests for participation in the procurement;
 - (e) the address and the final date for the submission of tenders;
 - (f) the language or languages in which tenders or requests for participation may be submitted, if other than an official language of the Party of the procuring

entity;

- (g) a list and a brief description of any conditions for participation of suppliers, which may include any related requirements for specific documents or certifications that suppliers must provide; and
- (h) if, pursuant to Article 10.9, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, if applicable, any limitation on the number of suppliers that will be permitted to tender.

Notice of Planned Procurement

3. Procuring entities are encouraged to publish as early as possible in each fiscal year a notice regarding their future procurement plans (hereinafter referred to as “notice of planned procurement”) which should include the subject matter of the procurement and the planned date of the publication of the notice of intended procurement..

Article 10.8: Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a covered procurement to those conditions that ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to fulfil the requirements of that procurement.

2. In establishing the conditions for participation, a procuring entity:

- (a) shall not impose any condition in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of that Party unless this condition is objectively justifiable and linked to the subject matter of the procurement; and
- (b) may require relevant prior experience if essential to meet the requirements of the procurement.

Article 10.9: Qualification of Suppliers

Registration Systems and Qualification Procedures

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information and documentation.

2. No Party, including its procuring entities, shall adopt or apply any registration system or qualification procedure with the purpose or the effect of creating unnecessary obstacles to the participation of suppliers of the other Party in its procurement.

Selective Tendering

3. If a procuring entity intends to use selective tendering, the procuring entity shall:

- (a) publish a notice of intended procurement that invites qualified suppliers to submit a request for participation in a covered procurement; and
- (b) include in the notice of intended procurement the information specified in Article 10.7.2(a), (b), (d), (g), and (h).

4. The procuring entity shall:

- (a) publish the notice sufficiently in advance of the procurement to allow interested suppliers to request participation in the procurement;
- (b) provide, by the commencement of the time period for tendering, at least the information in Article 10.7.2(c), (e), and (f) to the qualified suppliers that it notifies as specified in Article 10.14; and
- (c) allow all qualified suppliers to submit a tender, unless the procuring entity stated in the notice of intended procurement a limitation on the number of suppliers that will be permitted to tender and the criteria or justification for selecting the limited number of suppliers.

5. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 3, the procuring entity shall ensure that the tender documentation is made available at the same time to all the qualified suppliers selected in accordance with paragraph 4(c).

Multi-Use Lists

6. A Party, including its procuring entities, may establish or maintain a multi-use list provided that it publishes annually, or otherwise makes continuously available by electronic means, a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:

- (a) a description of the goods and services, or categories thereof, for which the list may be used;
- (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity or other government agency will

use to verify a supplier's satisfaction of those conditions;

- (c) the name and address of the procuring entity or other government agency and other information necessary to contact the procuring entity and to obtain all relevant documents relating to the list;
- (d) the period of validity of the list and the means for its renewal or termination or, if the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list; and
- (e) the deadline for submission of applications for inclusion on the list, if applicable.

7. A Party, including its procuring entities, that establishes or maintains a multi-use list, shall include on the list, within a reasonable period of time, all suppliers that satisfy the conditions for participation set out in the notice referred to in paragraph 6.

8. If a supplier that is not included on a multi-use list submits a request for participation in a procurement based on the multi-use list and submits all required documents, within the time period provided for in Article 10.15, a procuring entity may examine the request. Subject to each Party's laws and regulations, the procuring entity shall not exclude the supplier from consideration in respect of the procurement unless the procuring entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Article 10.10: Limited Tendering

1. If a procuring entity uses limited tendering, it may choose, according to the nature of the procurement, not to apply Article 10.7, Article 10.8, Article 10.9, Article 10.11, Article 10.12, Article 10.13, Article 10.14, or Article 10.15. A procuring entity may use limited tendering only under the following circumstances:

- (a) if, in response to a prior notice, invitation to participate, or invitation to tender:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders were submitted that conform to the essential requirements in the tender documentation;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted were collusive;

provided that the procuring entity does not substantially modify the essential

requirements set out in the notices or tender documentation;

- (b) if the good or service can be supplied only by a particular supplier and no reasonable alternative or substitute good or service exists for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights, or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons;
- (c) for additional deliveries by the original supplier or its authorized agents, of goods or services that were not included in the initial procurement if a change of supplier for such additional goods or services:
 - (i) cannot be made for technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement, or due to conditions under original supplier warranties; and
 - (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity;
- (d) for a good purchased on a commodity market or exchange;
- (e) if a procuring entity procures a prototype or a first good or service that is intended for limited trial or that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development. Original development of a prototype or a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the prototype or the first good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs. Subsequent procurements of these newly developed goods or services, however, shall be subject to this Chapter;
- (f) if additional services that were not included in the initial contract but that were within the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein. However, the total value of contracts awarded for additional services shall be reasonable, compared to the value of the initial contract, and in accordance with each Party's laws and legislations;

- (g) for new services consisting of the repetition of similar services which conform to a basic project for which an initial contract was awarded and for which the entity has indicated in the notice of intended procurement concerning the initial service that limited tendering procedures might be used in awarding contracts for such new services;
- (h) for purchases made under exceptionally advantageous conditions that only arise in the very short term, such as from unusual disposals, liquidation, bankruptcy, or receivership, but not for routine purchases from regular suppliers;
- (i) if a contract is awarded to the winner of a design contest, provided that:
 - (i) the contest has been organized in a manner that is consistent with this Chapter; and
 - (ii) the contest is judged by an independent jury with a view to award a design contract to the winner;
- (j) in so far as is strictly necessary if, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the good or service could not be obtained in time by means of open or selective tendering; or
- (k) objectively justifiable and exceptional circumstances that are provided for in applicable existing laws and regulations require the conduct of a limited tender.

2. For each contract awarded in accordance with paragraph 1, a procuring entity shall prepare a report in writing, or maintain a record, that includes the name of the procuring entity, the value and kind of good or service procured, and a statement that indicates the circumstances and conditions described in paragraph 1 that justified the use of limited tendering.

Article 10.11: Negotiations

1. A Party may provide for its procuring entities to conduct negotiations in the context of covered procurement if:

- (a) the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 10.7;
- (b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the price or other specific evaluation criteria set out in the notice of intended procurement or tender documentation; and

- (c) there is a need to clarify the terms and conditions.
- 2. A procuring entity shall:
 - (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
 - (b) when negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

Article 10.12: Technical Specifications

1. A procuring entity shall not prepare, adopt, or apply any technical specification or prescribe any conformity assessment procedure with the purpose or effect exclusively of creating an unnecessary obstacle to participation of suppliers of other Parties.
2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, if appropriate:
 - (a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and
 - (b) base the technical specifications on international standards, if these exist and are applicable, otherwise, on national technical regulations, recognized national standards or building codes.
3. If design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, if appropriate, that it will consider tenders of equivalent goods or services that demonstrably fulfil the requirements of the procurement by including words such as “or equivalent” in the tender documentation.
4. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer, or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in these cases, the procuring entity includes words such as “or equivalent” in the tender documentation.
5. For greater certainty, this Article is not intended to preclude a procuring entity from preparing, adopting, or applying technical specifications to promote the conservation of natural resources or the protection of the environment. Such specifications, where applicable, shall be based on international standards.

6. For greater certainty, this Chapter is not intended to preclude a Party, or its procuring entities, from preparing, adopting, or applying technical specifications required to protect sensitive government information, including specifications that may affect or limit the storage, hosting, or processing of such information outside the territory of the Party.

Article 10.13: Tender Documentation

1. A procuring entity shall promptly make available or provide on request to any interested suppliers tender documentation that includes all information necessary to permit the supplier to prepare and submit a responsive tender. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

- (a) the procurement, including the nature, scope and, if known, the quantity of the goods or services to be procured or, if the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity assessment certification, plans, drawings, or instructional materials;
- (b) any conditions for participation of suppliers, including any financial guarantees, information, and documents that suppliers are required to submit in connection with the conditions for participation;
- (c) all evaluation criteria to be considered in the awarding of the contract, and, unless price is the sole criterion, the relative importance of those criteria;
- (d) if the procuring entity will conduct the procurement by electronic means, any authentication and encryption requirements or other requirements related to the submission of information by electronic means;
- (e) if there will be a public opening of tenders, the date, time, and place for the opening, and, if appropriate, the persons authorized to be present;
- (f) any other terms or conditions relevant to the evaluation of tenders; and
- (g) any date for delivery of goods or the supply of services.

2. Subject to any fees if applicable, a procuring entity should make relevant tender documentation publicly available through electronic means or a computer-based telecommunications network openly accessible, to all interested suppliers.

3. In establishing any date for the delivery of goods or the supply of services being procured, a procuring entity shall take into account factors such as the complexity of the procurement, the extent of subcontracting anticipated, and the realistic time required for production, de-stocking and transport of goods from the point of supply or for supply of

services.

4. A procuring entity shall promptly reply to any reasonable request for relevant information by an interested or participating supplier, provided that such information does not give that supplier an advantage over other suppliers.

Modifications

5. If, prior to the award of a contract, a procuring entity modifies the evaluation criteria or requirements set out in a notice of intended procurement or tender documentation provided to a participating supplier, or amends, or re-issues a notice or tender documentation, it shall publish or provide those modifications, or the amended or re-issued notice or tender documentation:

- (a) to all suppliers that are participating in the procurement at the time of the modification, amendment, or re-issuance, if those suppliers are known to the procuring entity, and in all other cases, in the same manner as the original information was made available; and
- (b) in adequate time to allow those suppliers to modify and re-submit their initial tender, as appropriate.

Article 10.14: Time Periods

General

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for a supplier to obtain the tender documentation and to prepare and submit a request for participation and a responsive tender, taking into account factors such as:

- (a) the nature and complexity of the procurement;
- (b) the extent of subcontracting anticipated; and
- (c) the time necessary for transmitting tenders by non-electronic means from foreign as well as domestic points if electronic means are not used.

Deadlines

2. The time period for covered procurement shall be in accordance with each Party's laws and regulations.

Article 10.15: Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process and the confidentiality of tenders.
2. If the tender of a supplier is received after the time specified for receiving tenders, the procuring entity shall not penalize that supplier if the delay is due solely to the mishandling on the part of the procuring entity.
3. If a procuring entity provides a supplier with an opportunity to correct unintentional errors of form, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notice and tender documentation and be submitted by a supplier who satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to be fully capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notice and tender documentation, submits:
 - (a) the most advantageous tender; or
 - (b) if price is the sole criterion, the lowest price.
6. Consistent with the terms of this Chapter, a procuring entity may require a supplier to comply with general terms and conditions pursuant to the terms of the contract.
7. If a procuring entity received a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

Article 10.16: Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall inform participating suppliers that have submitted a tender of the entity's contract award decision and, shall do so in writing.
2. To the extent practicable and consistent with its domestic laws and regulations, subject to Article 10.17, a procuring entity shall, on request, provide an unsuccessful supplier

with an explanation of the reasons why the procuring entity did not select the unsuccessful supplier's tender or an explanation of the relative advantages of the successful supplier's tender.

Maintenance of Records

3. A procuring entity shall maintain the documentation, records, and reports relating to tendering procedures and contract awards for covered procurement, including the records and reports provided for in Article 10.10, for at least three years after the award of a contract.

Article 10.17: Disclosure of Information

Provision of Information to Parties

1. In the case that the supplier of a Party submitted a tender to the procuring entity of the other Party, on request of that Party, the other Party shall provide promptly information sufficient to demonstrate whether a procurement was conducted fairly, impartially, and in accordance with this Chapter, including, if applicable, information on the characteristics and relative advantages of the successful tender, without disclosing confidential information. The Party that receives the information shall not disclose it to any supplier, except after consulting and obtaining written approval from the Party that provided the information.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not, except to the extent required by law or with the written authorization of the supplier that provided the information, disclose information that would prejudice legitimate commercial interests of a particular supplier or that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities, and review bodies, to disclose confidential information if that disclosure:

- (a) would impede law enforcement;
- (b) might prejudice fair competition between suppliers;
- (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
- (d) would otherwise be contrary to the public interest.

Article 10.18: Conduct of Procurement

Each Party shall ensure that criminal or administrative measures exist to address corruption in its government procurement. These measures may include procedures to render ineligible for participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in fraudulent or other illegal actions in relation to government procurement in the Party's territory. Each Party shall also ensure that it has in place policies and procedures to eliminate to the extent possible or manage any potential conflict of interest on the part of those engaged in or having influence over a procurement.

Article 10.19: Facilitation of Participation by SMEs

1. The Parties recognize the important contribution that SMEs can make to economic growth and employment and the importance of facilitating the participation of SMEs in government procurement.
2. If a Party maintains a measure that provides preferential treatment for SMEs, the Party shall ensure that the measure, including the criteria for eligibility, is transparent.
3. To facilitate participation by SMEs in covered procurement, each Party shall, to the extent possible and if appropriate:
 - (a) provide comprehensive procurement-related information that includes a definition of SMEs in a single electronic portal;
 - (b) endeavor to make all tender documentation available free of charge;
 - (c) conduct procurement by electronic means or through other new information and communication technologies; and
 - (d) consider the size, design, and structure of the procurement, including the use of subcontracting by SMEs.

Article 10.20: Financial Obligations

1. This Chapter does not entail any financial obligations to the Parties.
2. Each Party is responsible for any financial expenses to fulfill their role in this Chapter.

Article 10.21: Language

Each Party shall, where possible, endeavor to make the information referred to in Article 10.6 available in the English language in its publication of materials or information pursuant to Article 10.6.

Article 10.22: Review

Notwithstanding Article 16.1(Joint Committee), the Parties may review this Chapter within three years with a view to improving this Chapter in the future to facilitate access to each Party's government procurement market, or as agreed by the Parties.

Article 10.23: Contact Points

1. Exchange of information and cooperation shall be facilitated through the following contact points:

- (a) for UAE, Ministry of Economy;
- (b) for Korea, Ministry of Trade, Industry and Energy; and
- (c) for Bahrain, Ministry of Industry and Commerce.

2. Each Party shall notify the other Party of any change to its contact point.

Article 10.24: Cooperation

The Parties shall endeavor to cooperate, on matters relating to government procurement with a view to achieving a better understanding of each Party's respective government procurement systems and markets and improving the capacity of procurement stakeholders. Such cooperation may include:

- (a) exchanging information, to the extent possible, on Parties' laws, regulations, and procedures, and any modifications thereof;
- (b) encouraging inclusive and sustainable procurement to help ensure that the benefits of this Chapter are widely shared;
- (c) sharing experience on the use of electronic means in government procurement systems; and
- (d) promoting linkage and business to business relations to increase the understanding and awareness of this Chapter among the potential suppliers or businesses, especially SMEs.

Article 10.25: Committee on Government Procurement

1. The Parties hereby establish a Committee on Government Procurement (hereinafter referred to as “the Committee”), which shall comprise representatives of the Parties. The Committee shall meet on the request of a Party or the Joint Committee.
2. For the purposes of the effective implementation and operation of this Chapter, the functions of the Committee shall be:
 - (a) reviewing and monitoring the implementation and operation of this Chapter;
 - (b) discussing ways to facilitate cooperation between relevant entities of the Parties in the field of government procurement;
 - (c) reporting the findings of the Committee to the Joint Committee; and
 - (d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 16.1 (Joint Committee).

ANNEX 10-A

GOVERNMENT PROCUREMENT SCHEDULE OF KOREA

Section A: Central Government Entities

Thresholds:

This Chapter shall apply to the entities of the central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

All Goods	Threshold: SDR 130,000
All Services	Threshold: SDR 130,000
All Construction Services	Threshold: SDR 5,000,000

List of Entities:

1. Board of Audit and Inspection;
2. Office for Government Policy Coordination;
3. Prime Minister's Secretariat;
4. Ministry of Economy and Finance;
5. Ministry of Education;
6. Ministry of Science and ICT;
7. Ministry of Foreign Affairs;
8. Ministry of Unification;
9. Ministry of Justice;
10. Ministry of National Defense;
11. Ministry of the Interior and Safety (except purchases for the purpose of maintaining public order, as provided in Article 10.4 of this Chapter);
12. Ministry of Culture, Sports and Tourism;
13. Ministry of Agriculture, Food and Rural Affairs;
14. Ministry of Trade, Industry and Energy;
15. Ministry of Health and Welfare;
16. Ministry of Environment;
17. Ministry of Employment and Labor;
18. Ministry of Gender Equality and Family;
19. Ministry of Land, Infrastructure and Transport;
20. Ministry of Oceans and Fisheries;
21. Ministry of SMEs and Startups;
22. Fair Trade Commission;
23. Financial Services Commission;
24. Anti-corruption and Civil Rights Commission;
25. Korea Communications Commission;
26. National Human Rights Commission;

27. Ministry of Personnel Management;
28. Ministry of Government Legislation;
29. Ministry of Patriots and Veterans Affairs;
30. Ministry of Food and Drug Safety;
31. National Tax Service;
32. Korea Customs Service;
33. Public Procurement Service;
34. Statistics Korea;
35. Supreme Prosecutors' Office;
36. Military Manpower Administration;
37. Defense Acquisition Program Administration;
38. National Police Agency (except purchases for the purpose of maintaining public order, as provided in Article 10.4 of this Chapter);
39. Korea Heritage Service;
40. Rural Development Administration;
41. Korea Forest Service;
42. Korean Intellectual Property Office;
43. Korea Meteorological Administration;
44. National Agency for Administrative City Construction.

Notes to Section A:

1. The above central government entities cover their "subordinate linear organizations", "special local administrative agencies" and "attached organs", as prescribed in the relevant provisions of the Government Organization Act of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.
2. This Agreement does not apply to any set-asides for small- and medium-sized businesses according to the *Act Relating to Contracts to Which the State is a Party* and its Presidential Decree, and the procurement of agricultural, fishery and livestock products according to the *Grain Management Act*, the *Act on Distribution and Price Stabilization of Agricultural and Fishery Products*, and the *Livestock Industry Act*.
3. Where the Public Procurement Service conducts procurement on behalf of an entity listed in Section B or Section C, the scope of coverage and threshold for such entity applies.

Section B: Sub-Central Government Entities

Korea does not offer entities in this Section.

Section C: Other Entities

Thresholds:

Goods	Threshold: SDR 400,000
Services	Threshold: SDR 400,000
Construction Services	Threshold: SDR 15,000,000

List of Entities:

1. Korea Development Bank
2. Industrial Bank of Korea
3. Korea Minting, Security Printing and ID Card Opening Corporation
4. Korea Electric Power Corporation (except purchases of products in the categories of HS Nos. 8504, 8535, 8537 and 8544)
5. Korea Coal Corporation
6. Korea Mine Rehabilitation and Mineral Resources Corporation
7. Korea National Oil Corporation
8. Korea Trade-Investment Promotion Agency
9. Korea Expressway Corporation
10. Korea Land and Housing Corporation
11. Korea Water Resources Corporation
12. Korea Rural Community Corporation
13. Korea Agro-Fisheries and Food Trade Corporation
14. Korea Tourism Organization
15. Korea Workers Compensation and Welfare Service
16. Korea Gas Corporation
17. Korea Railroad Corporation
18. Korea National Railway
19. Seoul Metro
20. Incheon Transit Corporation
21. Busan Transportation Corporation
22. Daegu Transportation Corporation
23. Daejeon Transportation Corporation
24. Gwangju Transit Corporation

Notes to Section C

1. This Chapter does not apply to any set-asides for small- and medium-sized businesses according to the *Act on the Management of Public Institutions*, the *Rule on Contract Business of Public Institutions and Quasi-governmental Institutions*, the *Local Public Enterprises Act* and the *Enforcement Regulations of the Local Public Enterprises Act*.
2. This Chapter does not cover procurement of the transportation services that form a part of, or are incidental to, a procurement contract.

3. This Agreement does not cover procurement by the Korea Electric Power Corporation and the Korea Gas Corporation of the following services.

<i>GNS/W/120</i>	<i>CPC code</i>	<i>Description</i>
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.B.	84	Computer and related services
1.F.e.	86761	Composition and purity testing and analysis services
1.F.e.	86764	Technical inspection services
1.F.m.	8675	Related scientific and technical consulting services
1.F.n.	633, 8861-8866	Repair services incidental to metal products, machinery and equipment
1.F.c.	865	Management consulting service
1.F.d.	86601	Project management services
2.C.	7523	Telecommunication services (including code and protocol conversion)

4. For procurement by the Korea Rail Network Authority, this Agreement only covers the following:

- Construction and procurement of conventional railroad facilities;
- Engineering service including conventional railroad design;
- Supervision of conventional railroad facilities;
- Management of conventional railroad facilities.

5. Korea does not offer coverage for entities listed in this Section to UAE.

Section D: Goods

1. This Chapter covers procurement of all goods procured by the entities listed in Sections A through C, unless otherwise specified in this Chapter.
2. Subject to the decision of the Korean Government under the provisions of Article 10.4.1, for procurement by the Ministry of National Defense and the Defense Acquisition Program Administration, this Chapter covers the following FSC categories only.

<i>FSC</i>	<i>Description</i>
2510	Vehicular cab, body, and frame structural components
2520	Vehicular power transmission components
2540	Vehicular furniture and accessories
2590	Miscellaneous vehicular components
2610	Tires and tubes, pneumatic, except aircraft
2910	Engine fuel system components, non-aircraft
2920	Engine electrical system components, non-aircraft
2930	Engine cooling system components, non-aircraft
2940	Engine air and oil filters, strainers and cleaners, non-aircraft
2990	Miscellaneous engine accessories, non-aircraft
3020	Gears, pulleys, sprockets and transmission chain
3416	Lathes
3417	Milling machines
3510	Laundry and dry cleaning equipment
4110	Refrigeration equipment
4230	Decontaminating and impregnating equipment
4520	Space and water heating equipment
4940	Miscellaneous maintenance and repair shop specialized equipment
5120	Hand tools, nonedged, non-powered
5410	Prefabricated and portable buildings
5530	Plywood and veneer
5660	Fencing, fences, gates and components
5945	Relays and solenoids
5965	Headsets, handsets, microphones and speakers
5985	Antennas, waveguide, and related equipment
5995	Cable, cord, and wire assemblies: communication equipment
6505	Drugs and biologicals
6220	Electric vehicular lights and fixtures
6840	Pest control agents disinfectants
6850	Miscellaneous chemical specialties
7310	Food cooking, baking, and serving equipment
7320	Kitchen equipment and appliances
7330	Kitchen hand tools and utensils
7350	Tableware
7360	Sets, kits, outfits, and modules, food preparation and serving
7530	Stationery and record forms
7920	Brooms, brushes, mops, and sponges

7930	Cleaning and polishing compounds and preparations
8110	Drums and cans
9150	Oils and greases: cutting, lubricating, and hydraulic
9310	Paper and paperboard

Section E: Services, Other than Construction Services

Of the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are covered:

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.A.b.	862	Accounting, auditing and bookkeeping services
1.A.c.	863	Taxation services
1.A.d.	8671	Architectural services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.	84	Computer Services
1.B.a.	841	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Data base services
1.B.e.	845	Maintenance and repair services of office machinery and equipment (including computers)
1.E.a.	83103	Rental/leasing services without operators relating to ships
1.E.b.	83104	Rental/leasing services without operators relating to aircraft
1.E.c.	83101, 83105*	Rental/leasing services without operators relating to other transport equipment (only passenger vehicles for less than fifteen passengers)
1.E.d.	83106, 83108, 83109	Rental/leasing services without operators relating to other machinery and equipment
	83107	Rental/leasing services without operator relating to construction machinery and equipment
1.F.a.	8711, 8719	Advertising agency services
1.F.b.	864	Market research and public opinion polling services
1.F.c.	865	Management consulting services
1.F.d.	86601	Project management services
1.F.e.	86761*	Composition and purity testing and analysis services (only inspection, testing and analysis services of air, water, noise level and vibration level)
	86764	Technical inspection services
1.F.f.	8811*, 8812*	Consulting services relating to agriculture and animal husbandry
	8814*	Services incidental to forestry (excluding aerial fire fighting and disinfection)
1.F.g.	882*	Consulting services relating to fishing
1.F.h.	883*	Consulting services relating to mining
1.F.m.	86751, 86752	Related scientific and technical consulting services

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.F.n.	633, 8861 8862, 8863 8864, 8865 8866	Maintenance and repair of equipment
1.F.p.	875	Photographic services
1.F.q.	876	Packaging services
1.F.r.	88442*	Printing (screen printing, gravure printing, and services relating to printing)
1.F.s.	87909*	Stenography services
		Convention agency services
1.F.t.	87905	Translation and interpretation services
2.C.j.	7523*	On-line information and data-base retrieval
2.C.k.	7523*	Electronic data interchange
2.C.l.	7523*	Enhanced/value-added facsimile services including store and forward, store and retrieve
2.C.m.	-	Code and protocol conversion
2.C.n.	843*	On-line information and/or data processing (including transaction processing)
2.D.a.	96112*, 96113*	Motion picture and video tape production and distribution services (excluding those services for cable TV broadcasting)
2.D.e.	-	Record production and distribution services (sound recording)
6.A.	9401*	Refuse water disposal services (only collection and treatment services of industrial waste water)
6.B.	9402*	Industrial refuse disposal services (only collection, transport, and disposal services of industrial refuse)
6.D.	9404*, 9405*	Cleaning services of exhaust gases and noise abatement services (services other than construction work services)
	9406*, 9409*	Environmental testing and assessment services (only environmental impact assessment services)
9.A	641	Hotel and other lodging services
9.A	642	Food serving services
9.A	6431	Beverage serving services without entertainment (Excluding rail and air transport related facilities in CPC 6431)
9.B	7471	Travel agency and tour operator services (except Government Transportation Request)
11.A.b.	7212*	International transport, excluding cabotage
11.A.d.	8868*	Maintenance and repair of vessels
11.F.b.	71233*	Transportation of containerized freight, excluding cabotage

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
11.H.c	748*	Freight transport agency services - Maritime agency services - Maritime freight forwarding services - Shipping brokerage services - Air cargo transport agency services - Customs clearance services
11.I.	-	Freight forwarding for rail transport

Note to Section E:

Asterisks (*) designate "part of" as described in detail in the Revised Conditional Offer of the Republic of Korea Concerning Initial Commitments on Trade in Services.

Section F: Construction Services

This Chapter shall apply to all construction services under CPC 51 procured by the entities listed in Sections A and C, subject to the Notes to the respective Sections and Section G.

Note to Section F:

1. This Chapter does not apply to any set-asides for small- and medium-sized businesses according to the *Act on Private Participation in Infrastructure*.
2. Korea does not offer coverage for entities listed in this Section to UAE.

Section G: General Notes

1. This Chapter does not cover procurement in furtherance of human feeding programmes.
2. For greater clarity, procurement for airports is not covered under this Chapter.

Section H: Publication of information

1. Laws and regulations:
 - Republic of Korea Government Gazette;
 - Republic of Korea Government Electronic Gazette: <http://gwanbo.moi.go.kr>;
or
 - Korea Ministry of Government Legislation Website: <http://www.law.go.kr>.
2. Korea Online e-Procurement System: <http://www.g2b.go.kr>
3. Supplier Registration: <http://www.g2b.go.kr>

Annex 10-B

GOVERNMENT PROCUREMENT SCHEDULE OF THE UNITED ARAB EMIRATES

Section A: Central Government Entities

Thresholds:

All Goods	Threshold: SDR 130,000
All Services	Threshold: SDR 130,000
All Construction Services 5,000,000	Threshold: SDR

List of Entities:

1. Ministry of Finance
2. Ministry of Climate Change and Environment
3. Ministry of Energy and Infrastructure
4. Ministry of Youth
5. Ministry of Economy
6. Ministry of Human Resources and Emiratization
7. Ministry of Justice
8. Ministry of Industry and Advanced Technology
9. Ministry of Community Development
10. Ministry of Health and Prevention
11. UAE Space Agency
12. Ministry of Education
13. Ministry of Tolerance and Coexistence
14. Ministry of State for Federal National Council Affairs
15. National Counselling Center
16. Federal Geographic Information Center

17. Executive office of the Anti-Money Laundering and Counterterrorism Financing
18. Vice President's Office for Political Affairs
19. Emirates Schools Establishment
20. Emirates News Agency
21. General Authority of Sports
22. General Authority of Islamic Affairs and Endowments
23. Federal Authority for Government Human Resources
24. Federal Tax Authority
25. Federal Authority for Identity, Citizenship, Customs & Port Security
26. Strategic Committee for Anti-money Laundering and Combating Terrorism Financing
27. Ministry of Interior

Section B: Sub-central government entities

Not applicable for the United Arab Emirates.

Section C: Other Entities

Not applicable for the United Arab Emirates.

Section D: Goods

This Chapter applies to all goods excluding those specified under Section G.

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Section E: Services

This Chapter applies to all services listed in the United Arab Emirates' schedule of specific commitments provided for under Chapter Eight (Trade in Services).

Notes to Section E:

The procurement for services, including construction services, is subject to the limitations and conditions specified in the United Arab Emirates' schedule of specific commitments provided for under Chapter Eight (Trade in Services).

Section G: General Notes

1. This Chapter shall not cover the following procurement:
 - (a) state security services pursuant to *UAE Cabinet Decision No.1 of 2022* concerning the digital procurement policy for the Federal government, and any subsequent laws and regulations amending such decision;
 - (b) construction projects and contracts;
 - (c) all purchases of military character carried out by the Ministry of the Interior or any Federal Entity with a security or a military character, such as:
 - (i) weapons;
 - (ii) fire control equipment;
 - (iii) guided missiles;
 - (iv) aircraft;
 - (v) ships;
 - (vi) engines, turbines; and
 - (vii) communications, detection, and coherent radiation;
 - (d) all drug purchases;
 - (e) all partnership contracts with the private sector that are classified as a “partnership project,” pursuant to *UAE Cabinet Resolution No (4/8) of 2019*, *UAE Cabinet Resolution No (1/1) of 2017*, and any subsequent laws or regulations amending such resolutions; and
 - (f) procurements related to UAE Space Agency according to decisions taken by the UAE Cabinet.
2. There are some privileges that are binding by law for certain categories such as:
 - (a) SMEs

Based on Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (35) of 2016 on the Executive Regulations of Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (1) of 2022 on the digital procurement policy, an additional bonus of 10% in scoring will be added to the end-score of SMEs.

(b) In-Country Value (ICV) certification holders

Based on Cabinet Resolution No. (72) of 2021 regarding the National Value-Added Program, and The digital procurement procedures manual, Suppliers with the National Added Value (ICV) certificate are given an additional 25% bonus when evaluating bids, in accordance with the National Added Value (ICV) guidelines.

(c) All entities covered by this Chapter may apply a 10 percent price preference for domestic green suppliers and green goods of domestic origin. For purposes of this Note:

- (i) green suppliers means suppliers that take into account green applications to meet environmental sustainability standards according to international best practices to achieve a balance in development between community safety, economic growth, and environmental conservation; and
- (ii) green goods means goods that have green applications to meet environmental sustainability standards according to international best practices to achieve a balance in development between community safety, economic growth, and environmental conservation.

Section H: Publication of Information

1. Laws and regulations:
2. - <https://mof.gov.ae/general-revenue-and-expenditure/>
3. Digital Procurement Platform:
4. - <https://mof.gov.ae/government-procurement-operations/>
5. Supplier Registration:
6. - <https://mof.gov.ae/supplier-registration-in-federal-supplier-register/>
 - Foreign supplier registration requirements:

Documents	Foreign Supplier	Length of validity (days)	Alert before expiration (days)
Tax registration certificate	Yes	365	30
Passport copy of beneficial owner	Yes	365	30
Contract Establishment (in case of partnership)	If applicable	365	30

ANNEX 10-C

GOVERNMENT PROCUREMENT SCHEDULE OF THE KINGDOM OF BAHRAIN

Section A: Central Government Entities

Thresholds:

Unless otherwise specified, this Chapter covers procurement by entities listed in this Section, in accordance with the following thresholds:

All Goods	Threshold: SDR 140,000
All Services	Threshold: SDR 140,000
All Construction Services	Threshold: SDR 6,000,000

List of Entities:

1. Rashid Equestrian & Horseracing Club
2. General Sports Authority
3. Information & eGovernment Authority
4. Ministry of Cabinet Affairs
5. Ministry of Defence Affairs (Note 1 to Section A)
6. Ministry of Education
7. Ministry of Electricity and Water Affairs
8. Ministry of Finance & National Economy
9. Ministry of Foreign Affairs (Note 2 to Section A)
10. Ministry of Health
11. Ministry of Housing & Urban Planning
12. Ministry of Industry & Commerce
13. Ministry of Information Affairs (Note 3 to Section A)
14. Ministry of Interior (Note 1 to Section A)
15. Ministry of Justice, Islamic Affairs & Waqf
16. Ministry of Labour
17. Ministry of Legal Affairs
18. Ministry of Municipalities Affairs & Agriculture
19. Ministry of Oil & Environment
20. Ministry of Social Development
21. Ministry for Shura Council and House of Representatives Affairs
22. Ministry of Sustainable Development
23. Ministry of Transportation & Telecommunications (Note 4 to section A)
24. Ministry of Tourism
25. Ministry of Works
26. Ministry of Youth Affairs
27. Survey & Land Registration Bureau
28. Tender Board

Notes to Section A:

1. Ministry of Defence Affairs and Ministry of Interior:

- (a) Goods: This Chapter does not cover the procurement of goods in the following U.S. Federal Supply Classification (FSC) categories:
- | | |
|----------|--|
| FSC 11 | Nuclear Ordnance |
| FSC 18 | Space Vehicles |
| FSC 19 | Ships, Small Craft, Pontoons, and Floating Docks |
| FSC 20 | Ship and Marine Equipment |
| FSC 2350 | Combat, Assault & Tactical Vehicles, Tracked |
| FSC 51 | Hand Tools |
| FSC 52 | Measuring Tools |
| FSC 60 | Fiber Optics Materials, Components, Assemblies, and Accessories |
| FSC 8140 | Ammunition & Nuclear Ordnance Boxes, Packages & Special Containers |

NB: Whether a good is included within the scope of this Note shall be determined solely according to the descriptions provided in the right column above.

- (b) Services: The Chapter does not cover services in the following categories, as elaborated in the Common Classification System and the WTO system of classification – MTN.GNS/W/120

Design, development, integration, testing, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment.

- (c) This Chapter generally does not cover the procurement of the goods in the following U.S. Federal Supply Classification (FSC) categories:
- | | |
|--------|--|
| FSC 10 | Weapons |
| FSC 12 | Fire Control Equipment |
| FSC 13 | Ammunitions and Explosives |
| FSC 14 | Guided Missiles |
| FSC 15 | Aircraft and Airframe Structural Components |
| FSC 16 | Aircraft Components and Accessories |
| FSC 17 | Aircraft Launching, Landing, and Ground Handling Equipment |
| FSC 19 | Ships, Small Craft, Pontoons, and Floating Docks |
| FSC 20 | Ship and Marine Equipment |
| FSC 28 | Engines, Turbines, and Components |
| FSC 31 | Bearings |
| FSC 58 | Communications, Detection, and Coherent Radiation |
| FSC 59 | Electrical and Electronic Equipment Components |

FSC 70	Automatic Data Processing Equipment, Software, Supplies, and Support Equipment
FSC 83	Textiles, leather, furs, apparel, shoes, tents, flags
FSC 84	Clothing, individual equipment, and insignia
FSC 87	Agricultural supplies
FSC 88	Live animals
FSC 89	Subsistence (food)
FSC 95	Metal Bars, Sheets, and Shapes

2. Ministry of Foreign Affairs: This Chapter does not cover the procurement of goods and services for the construction and operation of chanceries outside the territory of Bahrain.
3. Ministry of Information Affairs: This Chapter does not cover the acquisition, development, or production of programmed material or the procurement of broadcasting time, as described in CPC 84170.
4. Ministry of Transportation and Telecommunications: This Chapter does not cover procurement by Civil Aviation Affairs.

Section B: Sub-Central Government Entities

Not applicable in the Kingdom of Bahrain

Section C: Other Entities

Thresholds:

All Goods	Threshold: SDR 200,000
All Services specified in Section E	Threshold: SDR 200,000
All Construction Services specified in Section F	Threshold: SDR 7,500,000

This Chapter applies to procurement by or on behalf of any entity listed in this Schedule, without regard to the juridical status of the entity. Unless otherwise specified, this Chapter covers all agencies subordinate to the entities listed in this Schedule.

List of Entities:

1. Bahrain Center for Strategic, International and Energy Studies (DERASAT)
2. Bahrain Polytechnic
3. Bahrain Tourism and Exhibitions Authority
4. Council of Representatives
5. Economic Development Board
6. Municipal Councils
7. National Audit Office
8. Shura Council
9. Social Insurance Organization (Note 1)
10. Telecommunication Regulatory Authority
11. The Constitutional Court
12. University of Bahrain

Notes on Section C:

Social Insurance Organization: This Chapter does not cover procurement intended for investment purposes.

Section D: Goods

This Chapter applies to all goods procured by the entities listed in Section A and Section C, subject to the Notes to the respective Sections and the General Notes.

Section E: Services, Other than Construction Services

Of the universal list of services, as contained in document MTN.GNS/W/120, the following services are included (others being excluded):

<u>MTN/W/120</u>	<u>CPC</u>	<u>Description</u>
1.F.n	6112,6122,633,886	Maintenance and repair services
11.F	712	Land transport services
2.B	7512, 87304	Courier services
11.C.a,b	73	Air transport services
11.C.b, 11.E.b	71235, 7321	Transport of mail by land
7.A	812, 814	Insurance and Pension services
1.B	84	Computer and related services
1.A.b	862	Accounting, auditing and bookkeeping services
1.F.b	864	Market research and public opinion polling services
1.F.c	865, 866	Management consulting services*
1.F.d	866	Services related to management consulting
1.A	867	Architectural, engineering and other technical services
1.F.a	871	Advertising Services
1.F.o	874	Building-cleaning services
1.D	82201 to 82206	Property management Services**
1.F.r	88442	Printing, Publishing***
6.A	94	Sewage services
2.C	7522	Business network services
2.C.b,c	7523	Data and message transmission services

*Except arbitration and conciliation services

**Except management of government-owned facilities

***Except printing of revenue stamps, bank notes, and religious material

Section F: Construction Services

1. This Chapter applies to all construction services procured by the entities listed in Section A and Section C, subject to the Notes to the respective Sections, the General Notes, and the Notes to this Section.
2. This Chapter does not cover the procurement of:
 - a. Construction services for buildings intended for religious purposes (CPC 54129);
 - b. General construction services of civil engineering works (CPC 542) by a covered entity on behalf of a non-covered entity.

Notes to Section F:

1. This Chapter does not apply to procurement by one Bahraini government entity of a good or service obtained or acquired from another Bahraini government entity.
2. The Chapter shall not apply to any procurement made by a covered entity on behalf of non-covered entities.

Section G: General Notes

1. Unless otherwise specified herein, the following general notes apply without exception to this Chapter, including to all sections of this Schedule.
2. This Chapter does not cover:
 - (a) partnership contracts with the private sector that are classified as a “partnership project,” Cabinet Resolution No. (30) for the year 2022 For Issuing a Guide Regulating Partnerships between Public and Private Sectors;
 - (b) all entities covered by this chapter may apply a price preference of 10 percent for Suppliers with In-Country Value (Takamul) certificate according to Cabinet Resolution No. 2679-11 of 2022;
 - (c) procurement of a military character carried out by the Ministry of Defence Affairs, Ministry of Interior, or any entity with a security or military character;
 - (d) procurement of medicines or drugs;
 - (e) procurement of transportation services that form a part of, or are incidental to, a procurement contract;
 - (f) procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes (e.g. food aid, including urgent relief aid);
 - (g) procurement by one Bahraini government entity of a good or service obtained or acquired from another Bahraini government entity; and
 - (h) any procurement made by a covered entity on behalf of non-covered entities.
3. All entities covered by this Chapter may apply a price preference of 10 percent for SMEs and qualify for a set-aside percentage from the value of government procurement and tenders, as per Cabinet Resolution number 2416-06 of 2017 and Cabinet Resolution number 2516-04 of 2019; and
4. If the government has effectively eliminated its control or influence over an entity listed in Sections A and C of Annex 10-C, the procurement of such entity will not be covered by this Chapter.

Where a procurement by an entity is not covered by this Chapter, this Chapter shall not be construed to cover any good or service component of that procurement.

Section H: Publication of Information

1. The publication of notices of intended procurement and of post-award notices and the annual publication of information on lists of qualified suppliers in the case of selective tendering procedures:

<http://www.tenderboard.gov.bh>

2. Laws, regulations, judicial decisions, administrative rulings and procedures regarding government procurement for entities listed in Section A (Central Government Entities) are published on the following websites:

Official Gazette

<http://www.tenderboard.gov.bh>

CHAPTER ELEVEN

COOPERATION IN PROMOTING SMALL AND MEDIUM-SIZED ENTERPRISES

Article 11.1: Objective

The Parties recognize the importance of the provisions of this Chapter as well as other provisions in this Agreement that seek to enhance cooperation between the Parties on matters of relevance to small and medium-sized enterprises (hereinafter referred to in this Chapter as “SMEs”).

Article 11.2: Information Sharing

1. Each Party shall promote the sharing of information related to SMEs relevant to this Agreement, including through the establishment of an accessible information platform, and information exchange to share knowledge, experiences, and best practices among the Parties.
2. The information referred to in paragraph 1 shall include:
 - (a) the full text of this Agreement;
 - (b) information on trade and investment-related laws and regulations that the Party considers relevant to SMEs; and
 - (c) any other additional business-related information that the Party considers useful for SMEs under this Agreement.
3. Each Party shall take reasonable steps to ensure that the information referred to in paragraph 2 is accurate and up to date.

Article 11.3: Cooperation

Areas of cooperation between the Parties under this chapter may include the following:

- (a) improving SMEs’ access to markets and participation in global value chains by including but not limited to promoting and facilitating partnerships among businesses;
- (b) promoting the use of electronic commerce by SMEs;

- (c) exploring opportunities for exchanges of experiences among the Parties' entrepreneurial programs;
- (d) encouraging innovation and use of technology;
- (e) promoting awareness, understanding, and effective use of the intellectual property system among SMEs;
- (f) promoting good regulatory practices and building capacity in formulating regulations, policies, and programs that contribute to SMEs development; and sharing best practices on enhancing the capability and competitiveness of SMEs;
- (g) identifying ways to cooperate and exchange information for GCC Member States and Korea SMEs to take advantage of new opportunities under this Agreement to increase trade and investment;
- (h) exploring ways to promote SMEs through different channels such as, trade shows, broadcast media, and social media;
- (i) promoting the upgrading of skills and innovation in SMEs; and
- (j) encouraging and supporting SMEs to benefit from the growth of markets.

Article 11.4: Non-Application of Dispute Settlement

Dispute settlement mechanisms under Chapter Fifteen (Dispute Settlement) of this Agreement shall not apply to any matter arising under this Chapter.

CHAPTER TWELVE

INTELLECTUAL PROPERTY RIGHTS

Article 12.1: Scope of Intellectual Property

For purposes of this Chapter, “intellectual property” means copyright and related rights, trademarks, geographical indications, industrial designs, patents, layout-designs (topographies) of integrated circuits, and undisclosed information, as referred to in Sections 1 through 7 of Part II of the TRIPS Agreement.

Article 12.2: General Principles

1. The Parties shall ensure adequate, effective, and non-discriminatory protection of intellectual property rights and provide for appropriate measures for the enforcement of such rights against infringement thereof, in accordance with this Chapter and the international agreements related to intellectual property acceded to by the Parties, including the TRIPS Agreement.
2. Nothing in this Chapter shall prevent a Party from implementing in its law more extensive protection and enforcement of intellectual property rights than is required by this Chapter, provided that such protection and enforcement does not contravene this Chapter.
3. Each Party shall accord to the nationals of the other Party treatment no less favorable than that it accords to its own nationals with regard to the protection¹ of intellectual property rights, subject to the exceptions provided in the TRIPS Agreement and in the multilateral agreements administered by the *World Intellectual Property Organization* (hereinafter referred to as “WIPO” in this Chapter), to which either Party is a party.
4. With the object of making the protection and enforcement of intellectual property rights transparent, each Party shall ensure that all laws, regulations, and procedures concerning the protection and enforcement of

¹ For purposes of this paragraph, “protection” includes (1) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter, (2) the prohibition on circumvention of effective technological measures set out in Article 12.3.2, and (3) the rights and obligations concerning rights management information set out in Article 12.3.3

intellectual property rights are in writing and are published², or where publication is not practicable, made publicly available, in such a manner as to enable governments and right holders to become acquainted with them.

5. Further to Article 1.4 (Relations to Other Agreements), the Parties affirm their existing rights and obligations with respect to each other under the TRIPS Agreement.

6. The Parties recognize the principles established in the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2), done at Doha, Qatar on 14 November 2001 by the WTO at its Fourth Ministerial Conference.

Article 12.3: Copyright and Related Rights

1. Each Party shall provide to:

- (a) authors of works the exclusive right to authorize or prohibit any communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them; and
- (b) performers and producers of phonograms the exclusive right to authorize or prohibit the making available to the public of their performances fixed in phonograms and phonograms, respectively, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.

2. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers, or producers of phonograms in connection with the exercise of their rights and that restrict acts, in respect of their works, performances, or phonograms, which are not authorized by the authors, the performers, or the producers of phonograms concerned or permitted by each Party's law.

3. Each Party shall provide adequate and effective legal remedies against any person knowingly removing or altering any electronic rights management

² For greater certainty, a Party may satisfy the requirement in this paragraph to publish a law, regulation, or procedure by making it available to the public on the Internet.

information³ without authority knowing, or with respect to civil remedies having reasonable grounds to know, that it will induce, enable, facilitate, or conceal an infringement of any copyright or related rights.

4. Where a party recognizes the establishment of collective management organizations, the Party shall endeavor to foster the establishment of appropriate organizations for the collective management of copyright and related rights. Each Party shall encourage such organizations to operate in a manner that is fair, efficient, publicly transparent, and accountable to their members, which may include open and transparent record keeping of the collection and distribution of royalties⁴. In addition, the Parties recognize the importance of fostering cooperation between their respective collective management organizations for the purposes of mutually ensuring easier licensing of content among the Parties, as well as encouraging⁵ mutual transfer of royalties for use of works or other copyright-protected subject matters of the nationals of the other Party.

Article 12.4: Trademarks

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services.

2. Each Party shall provide that trademarks shall include collective, certification, and sound marks, and may include scent marks.

3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a

³ For purposes of this Chapter, rights management information means information which identifies the work, the author of the work, the owner of any right in the work, or the performer, the performance of the performer, the producer of the phonogram, the phonogram, the owner of any right in the performance or phonogram, or information about the terms and conditions of use of the work, the performance or the phonogram, and any numbers or codes that represent such information, when any of these items of information is attached to a copy of a work, a fixed performance or a phonogram or appears in connection with the communication of a work, or with the communication or making available of a fixed performance or a phonogram to the public.

⁴ For greater certainty, "royalties" may include equitable remuneration.

⁵ For greater certainty, "encouraging" does not require a Party to intercede in any contractual arrangements between collective management organizations.

likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

4. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

Article 12.5: Well-Known Trademarks

Article 6bis of the *Paris Convention for the Protection of Industrial Property* (1967) (hereinafter referred to as the “Paris Convention”) shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified as a well-known trademark⁶, whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

Article 12.6: Bad Faith Trademarks

Each Party shall provide that its competent authority has the authority to cancel a registration of a trademark where the application to register the trademark was made in bad faith in accordance with its laws and regulations.

Article 12.7: Industrial Designs

1. Each Party shall provide for the protection of independently created industrial designs that are new or original. A Party may provide that designs are not new or original if they do not significantly differ from known designs or combinations of known design features. A Party may provide that such protection shall not extend to designs dictated essentially by technical or functional considerations.

⁶ For purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

2. Each Party may provide limited exceptions to the protection of industrial designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected industrial designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.

Article 12.8: Unfair Competition

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

2. Each Party shall, subject to its laws and regulations, endeavor to provide the legal means to prevent the use of the unregistered appearance of a product, only if the contested use results from copying the unregistered appearance of such product. Such use shall at least cover assigning, leasing, exhibition for assigning or leasing, importing or exporting goods.

Article 12.9: Country Names

Each Party shall provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

Article 12.10: Enforcement of Intellectual Property Rights

1. In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated as the author, publisher, performer, producer, or broadcasting organizations of the work, performance, phonogram, or broadcast in the usual manner is the designated right holder in such work, performance, phonogram, or broadcast.

2. Each Party confirms that the enforcement procedures which permit effective action against infringement of intellectual property rights under its laws, including civil and criminal remedies, shall be available to the same extent with respect to acts of infringement of copyright or related rights and trademarks in the digital environment.

3. Each Party shall take effective measures to curtail repetitive infringement of copyright and related rights on the Internet or other digital network.

Article 12.11: Cooperation and Consultation

1. The Parties, upon request of a Party, shall review the implementation and operation of this Chapter in the Joint Committee in order to avoid or remedy trade distortions and to improve the level of protection and enforcement of intellectual property rights. If problems in the area of protection and enforcement of intellectual property rights affecting trading conditions were to occur, the Parties shall have consultations in the Joint Committee at the request of a Party, with a view to reaching mutually satisfactory solutions to the problems.

2. The Parties, upon request of a Party, shall hold expert-level consultative meetings to discuss ways to facilitate cooperation on any matters between the Parties regarding protection and enforcement of intellectual property rights, including new developments with respect to international agreements and the activities of international organizations such as the WTO and the WIPO.

CHAPTER THIRTEEN

COMPETITION

Article 13.1: Definitions

For purposes of this Chapter:

competition authority means:

- (a) for Korea, the *Korea Fair Trade Commission*;
- (b) for the United Arab Emirates, the *Directorate of Competition and Consumer Protection, Ministry of Economy*;
- (c) for the Kingdom of Bahrain, *Authority for Promotion and Protection of Competition*;
- (d) for the Kingdom of Saudi Arabia, the national government agency responsible for protecting and promoting fair competition and combating monopolistic practices;
- (e) for the Sultanate of Oman, *Competition Protection and Monopoly Prevention Centre, Ministry of Commerce, Industry and Investment Promotion*;
- (f) for the State of Qatar, the *Competition Protection Department, Ministry of Commerce and Industry*; and
- (g) for the State of Kuwait, *Competition Protection Agency, or their successors*.

competition laws mean:

- (a) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations and amendments;
- (b) for GCC, the national law of each of the GCC Member States on competition and its implementing regulations and amendments.

consumer protection laws mean:

- (a) for Korea, the *Framework Act on Consumers*, the *Act on Fair Labeling and Advertising*, the *Act on Consumer Protection in Electronic Commerce*, and their implementing regulations and amendments; and

- (b) for GCC, the national law of each of the GCC Member States for protecting consumer rights and its implementing regulations and amendments.

Article 13.2: Objectives and General Principles

1. The Parties agree that anticompetitive business conduct may restrict trade between the Parties. Accordingly, each Party shall adopt or maintain measures to proscribe such conduct and take appropriate action with respect thereto.
2. The Parties undertake to adopt or maintain competition laws that give particular attention to anticompetitive agreements, abuse of a dominant position, and mergers and acquisitions.

Article 13.3: Appropriate Measures Against Anticompetitive Activities

1. Each Party shall, according to its domestic legislative system, adopt or maintain competition laws and regulations to proscribe anticompetitive activities, and shall enforce those laws and regulations accordingly.
2. Each Party shall establish or maintain an authority or authorities to effectively implement its competition laws and regulations.
3. Each Party shall ensure independence in decision making by its authority or authorities in relation to the enforcement of its competition laws and regulations.
4. Each Party shall apply and enforce its competition laws and regulations in a manner that does not discriminate on the basis of nationality.
5. Each Party shall apply its competition laws and regulations to all entities engaged in commercial activities, unless stated otherwise in its laws and regulations. Any exclusion or exemption from the application of each Party's competition laws and regulations shall be transparent.
6. Each Party shall make publicly available its competition laws and regulations, and any guidelines issued in relation to the administration of such laws and regulations, except for internal operating procedures.
7. Each Party shall make public the grounds for any final decision or order to impose a sanction or remedy under its competition laws and regulations, and any appeal therefrom, subject to:

- (a)
 - (i) its laws and regulations;
 - (ii) its need to safeguard confidential information; or
 - (iii) its need to safeguard information on grounds of public policy or public interest; and
 - (b) redactions from the final decision or order on any of the grounds referred to in subparagraphs (a)(i) through (iii).
- 8. Each Party shall ensure that before a sanction or remedy is imposed on any person or entity for breaching its competition laws or regulations, such person or entity is given the reasons, which should be in writing where possible, for the allegations that the Party's competition laws or regulations have been breached, and a fair opportunity to be heard and to present evidence.
- 9. Each Party shall, subject to any redactions necessary to safeguard confidential information, make the grounds for any final decision or order to impose a sanction or remedy under its competition laws and regulations, and any appeal therefrom, available to the person or entity subject to that sanction or remedy.
- 10. Each Party shall ensure that any person or entity subject to the imposition of a sanction or remedy under its competition laws and regulations has access to an independent review of or appeal against that sanction or remedy.
- 11. Each Party recognizes the importance of timeliness in the handling of competition cases.

Article 13.4: Cooperation

The Parties recognise the importance of cooperation between or among their respective competition authorities to promote effective competition law enforcement. To this end, the Parties may cooperate on issues relating to competition law enforcement, through their respective competition authorities, in a manner compatible with their respective laws, regulations, and important interests, and within their respective available resources. The form of such cooperation may include:

- (a) upon request, discussion between or among Parties to address any matter relating to competition law enforcement that substantially affects the important interest of the requesting Party;
- (b)——upon request, exchange of information between or among Parties to foster understanding or to facilitate effective competition law enforcement;

- (c) upon request, coordination in enforcement actions between or among Parties in relation to the same or related anticompetitive activities; and
- (d) upon request, notification with respect to enforcement activities that either Party considers may affect important interests of the other Party.

Article 13.5: Confidentiality of Information

1. This Chapter shall not require the sharing of information by a Party, which is contrary to that Party's laws, regulations, and important interests.
2. Where a Party requests confidential information under this Chapter, the requesting Party shall notify the requested Party of:
 - (a) the purpose of the request;
 - (b) the intended use of the requested information; and
 - (c) any laws or regulations of the requesting Party that may affect the confidentiality of information or require the use of the information for purposes not agreed upon by the requested Party.
3. The sharing of confidential information between any of the Parties and the use of such information shall be based on terms and conditions agreed by the Parties concerned.
4. If information shared under this Chapter is shared on a confidential basis, except to comply with its laws and regulations, the Party receiving the information shall:
 - (a) maintain the confidentiality of the information received;
 - (b) use the information received only for the purpose disclosed at the time of the request, unless otherwise authorised by the Party providing the information;
 - (c) not use the information received as evidence in criminal proceedings carried out by a court or a judge unless, on request of the Party receiving the information, such information was provided for such use in criminal proceedings through diplomatic channels or other channels established in accordance with the laws and regulations of the Parties concerned;
 - (d) not disclose the information received to any other authority, entity, or person not authorised by the Party providing the information; and

- (e) comply with any other conditions required by the Party providing the information.

Article 13.6: Technical Cooperation and Capacity Building

The Parties agree that it is in their common interest to work together, multilaterally or bilaterally, on technical cooperation activities to build necessary capacities to strengthen competition policy development and competition law enforcement, taking into account the availability of resources of the Parties. Technical cooperation activities may include:

- (a) sharing of relevant experiences and non-confidential information on the development and implementation of competition law and policy;
- (b) the exchange of consultants and experts on competition law and policy;
- (c) the exchange of officials of competition authorities for training purposes;
- (d) participation of officials of competition authorities in advocacy programmes; and
- (e) other activities as agreed by the Parties.

Article 13.7: Consumer Protection

1. The Parties recognise the importance of consumer protection law and the enforcement of such law as well as cooperation among the Parties on matters related to consumer protection in order to achieve the objectives of this Chapter.
2. Each Party shall adopt or maintain laws or regulations to proscribe the use in trade of misleading practices, or false or misleading descriptions.
3. Each Party also recognises the importance of improving awareness of, and access to, consumer redress mechanisms.
4. The Parties may cooperate on matters of mutual interest related to consumer protection. Such cooperation shall be carried out in a manner compatible with the Parties' respective laws and regulations and within their available resources.

Article 13.8: Consultations

In order to foster understanding between the Parties, or to address specific matters that arise under this Chapter, on request of a Party, the requested Party shall enter into consultations with the requesting Party. In its request, the requesting Party shall indicate, if relevant, how the matter affects its important interests, including trade or investment between the Parties concerned. The requested Party shall accord full and sympathetic consideration to the concerns of the requesting Party.

Article 13.9: Non-Application of Dispute Settlement

1. Dispute settlement mechanisms under Chapter 15 (Dispute Settlement) of this Agreement shall not apply to any matter arising under this Chapter.
2. If a Party considers that a given practice continues to affect trade in the sense of this Chapter, it may request consultation to the other Party in the Joint Committee with a view to facilitating a resolution of the matter.

CHAPTER FOURTEEN

GENERAL COOPERATION

Article 14.1: Objectives and Scope

1. The Parties endeavor to establish a framework for cooperation between one or more of the interested GCC Member States and Korea as a means to expand and enhance the benefits of this Agreement.
2. The Parties affirm the importance of maintaining all forms of cooperation, with particular attention given to cooperating in the following areas:
 - (a) information and communications technology (ICT);
 - (b) audiovisual services;
 - (c) air services;
 - (d) business visits contributing towards the implementation of the objectives and principles of this Agreement;
 - (e) science and technology;
 - (f) healthcare industry;
 - (g) industrial cooperation;
 - (h) agriculture, forestry, and fisheries;
 - (i) energy and resources;
 - (j) construction and infrastructure development;
 - (k) bioeconomy; and
 - (l) smart farms.

Article 14.2: Forms of Cooperation

1. The Parties endeavor to cooperate in the areas referred to in Article 14.1.2 in the following forms, which may include but are not limited to:

- (a) exchanging experiences and best practices;
- (b) promoting cooperation between the respective private sectors of the Parties;
- (c) promotion of the use by consumers, the public sector, and the private sector of newly emerging services;
- (d) human resource development; and
- (e) undertaking other appropriate cooperative activities.

2. The Parties, through the Joint Committee, may set out specific areas and forms of cooperation which they deem important.

Article 14.3: Cooperation in the Field of ICT

The Parties, recognizing the rapid development, led by the private sector, of ICT and of business practices concerning ICT-related services both in domestic and international contexts, shall cooperate to promote the development of ICT and ICT-related services with a view of obtaining the maximum benefit of the use of ICT for the Parties.

Article 14.4: Business Visit Cooperation

The Parties, recognizing the importance of the exchange of business visits in their respective economies, shall promote such visits and exchanges, including pre-establishment visits, between the Parties.

Article 14.5: Cooperation in Construction and Infrastructure Development

1. The Parties, acknowledging the importance of construction and infrastructure in their respective economies, may develop and promote cooperative activities in these fields.

2. Areas of construction and infrastructure development may include, but are not limited to:

- (a) highways, powerplants, airports, and industrial plant construction;
- (b) infrastructure development;

- (c) development of infrastructure of roads and railroads; and
- (d) any other forms of cooperation agreed upon by the Parties.

3. The Parties may foster cooperation in construction and infrastructure development through:

- (a) application of new technologies and materials; and
- (b) any other activities agreed upon by the Parties.

Article 14.6: Non-Application of Dispute Settlement

Dispute settlement mechanisms under Chapter Fifteen (Dispute Settlement) of this Agreement shall not apply to any matter arising under this Chapter and its Annexes.

Annex 14-A

Advanced Industries

1. Korea and one or more of the GCC Member States may cooperate for mutual growth and development in the sector of advanced industries, recognizing the importance of industrial cooperation between the public and private sectors of the Parties in the economic development of the Parties.

2. The areas of cooperation pursuant to paragraph 1 may include the following:

- (a) biological industry including the healthcare industry and convergent medical devices;
- (b) aerospace industry;
- (c) application of artificial intelligence (AI), digital transformation, and e-learning;
- (d) advanced technology, such as information technology (IT) and biotechnology;
- (e) advanced manufacturing, such as smart machinery and autonomous manufacturing;
- (f) industry 4.0 including in the fields of smart factories, technologies, and policies; and
- (g) supply chain management.

3. The forms of cooperation in the sector of industrial policy include, but are not limited to the following:

- (a) identifying agendas in relation to new industrial policies;
- (b) sharing and exchanging best practices in industrial development;
- (c) implementing collaborative projects, strengthening business-to-business (B2B) and business-to-government (B2G) ties, and promoting government-to-government (G2G) collaboration;
- (d) joint R&D and joint establishment of start-ups or joint ventures, as well as the provision of funding for such projects;

- (e) promoting the development of joint industrial policies; and
- (f) undertaking other appropriate cooperative activities.

Annex 14-B

Energy and Resources

1. The Parties, recognizing the importance of energy and resources in their respective economies, may build a stronger, more stable, and mutually beneficial partnership in the field of energy and resources.
2. Areas of cooperation pursuant to paragraph 1 may include the following:
 - (a) promoting the improvement of efficiency in energy use;
 - (b) increasing the stability of the supply of energy and resources;
 - (c) cooperating in the development and use of alternative and renewable energy sources such as, but not limited to, natural gas, hydrogen, and bioenergy;
 - (d) promoting investment and application of new technologies in energy and resources; and
 - (e) exploring possibilities for the joint development of energy and resources.
3. The forms of cooperation in the sector of energy and resources may include the following:
 - (a) promoting cooperation between the public and private sectors of the Parties, through their government bodies, public organizations, research centers, universities, and enterprises, engaged in the field of energy and resources;
 - (b) facilitating visits and exchanges of researchers, technicians, and other experts and promoting joint fora, seminars, symposia, conferences, exhibitions, and research projects;
 - (c) encouraging and supporting business opportunities, including investment;
 - (d) sharing best practices and policies; and
 - (e) undertaking other appropriate cooperative activities.

Annex 14-C

Audiovisual Services and Co-Production

Audiovisual Services

1. The Parties agree to cooperate, including by facilitating support, through different means, *inter alia*, training, the exchange of information, expertise, and experiences, as well as in the usage and transfer of technology and know-how.
2. The Parties shall endeavor to identify areas of opportunity for technical assistance and for promoting the production and exchange of goods and services in relation to the audiovisual sector, with the aim of encouraging its development.
3. The cooperation in audiovisual services would be consulted with the competent authorities of the Parties.

Audiovisual Co-production

4. The Parties, recognizing that audiovisual co-productions in areas including film, animation, and broadcasting programs can significantly contribute to the development of the audiovisual industry and to an intensification of cultural and economic exchange and understanding between them, agree to encourage the negotiation of an audiovisual co-production agreement.
5. The co-production agreements in accordance with paragraph 4 shall become an integral part of this Agreement, but shall be interpreted and applied solely in accordance with its own terms.
6. Co-produced projects in compliance with the co-production agreements referred to in paragraph 4 shall be deemed to be national productions in the territory of each Party and shall thus be fully entitled to all the benefits, including government support which is accorded under applicable laws and regulations of each Parties.

Annex 14-D

Bioeconomy

1. The Parties may cooperate for mutual growth and development in the bioeconomy sector, recognizing the importance of bioeconomy cooperation between the public and private sectors of the Parties.
2. Sectors of bioeconomy cooperation include, but are not limited to:
 - (a) biopharmaceuticals;
 - (b) biochemical and bioenergy;
 - (c) bioenvironmental and biomedical equipments;
 - (d) bioinstruments;
 - (e) bioequipments; and
 - (f) bioresources.
3. The Parties may foster cooperation in bioeconomy through:
 - (a) collaboration on the development of training curricula, methodologies, and materials;
 - (b) personnel training and exchange programs in the bioeconomy sector; and
 - (c) any other forms of cooperation as agreed upon by the Parties.
4. The Parties shall endeavor to minimize unnecessary, arbitrary, and unjustifiable restrictions or impediments affecting supply chains in the bioeconomy sector of the Parties by publishing its laws and regulations, that can significantly impact supply chains in the bioeconomy sector.

Annex 14-E

Smart Farms

1. Korea and one or more of the GCC Member States may promote cooperation under this Chapter as a means of building a stronger, more stable, and mutually beneficial partnership in the field of smart farming.
2. The Parties referred to in paragraph 1 may support, facilitate, and promote cooperation in the following areas:
 - (a) research to find innovative solutions to the challenges related to smart farming;
 - (b) enhancement of opportunities for collaboration within the private sectors of the Parties in the field of smart farming;
 - (c) conduct of training sessions related to smart farming;
 - (d) joint arrangement of projects in areas of mutual interest to the Parties; and
 - (e) any other areas of cooperation that may be jointly decided upon by the Parties through consultations.

Annex 14-F

Healthcare Industry

1. Korea and one or more of the GCC Member States may encourage cooperation in the field of healthcare on the basis of mutual benefit and in accordance with the national legislation of each country.
2. Areas of healthcare industry cooperation include, but are not limited to:
 - (a) public health policy and management;
 - (b) medical and pharmaceutical policy and management;
 - (c) hospital healthcare;
 - (d) digital healthcare; and
 - (e) new technologies in healthcare and medical equipment.
3. The Parties referred to in paragraph 1 may foster cooperation in the healthcare industry through:
 - (a) personnel training in the fields of healthcare and medical and pharmaceutical science;
 - (b) product quality upgrade, technology trade, etc.;
 - (c) conferences, seminars, workshops, exhibitions, fairs, and other events to encourage participation;
 - (d) improving access to healthcare services of the Parties;
 - (e) promotion of medical institutions of one Party in the other; and
 - (f) cooperation on investment and financial support for promoting the healthcare industry.

CHAPTER 15

DISPUTE SETTLEMENT

Article 15.1: Definitions

For purposes of this Chapter, the definitions below shall apply, unless the context otherwise expressly indicates:

- (a) **Arbitration Panel** means an arbitration panel established pursuant to Article 15.9 of this Chapter;
- (b) **Complaining Party** means any Party that requests the establishment of an Arbitration Panel under Article 15.9;
- (c) **Representative of a Disputing Party** means an employee, or a natural or juridical person appointed by a government department or agency or of any other government entity of a Party;
- (d) **Responding Party** means any Party alleged to be in breach of this Agreement;
- (e) **Consulting Party** means a Party that requests consultations under Article 15.8 or the Party to which the request for consultations is made; and
- (f) **Disputing Party** means a Complaining Party or a Responding Party.

Article 15.2: Objective

The objective of this Chapter is to establish an effective and efficient mechanism for settling disputes between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

Article 15.3: Scope of Application

1. The provisions of this Chapter shall apply with respect to any dispute where a Party considers that another Party is in breach of a provision of this Agreement, or any difference concerning the interpretation or application of the provisions of this Agreement, except where otherwise expressly provided in this Agreement.
2. This Chapter shall not cover non-violation complaints.

Article 15.4: Contact Points

1. When a dispute arises, each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.
2. Any request, notification, written submission or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

Article 15.5: Choice of the forum

1. Unless otherwise provided in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under other international trade agreements to which they are both Parties. Where a dispute arises with regard to the alleged inconsistency of a particular measure with an obligation or any matter covered under this Agreement and other international trade agreements to which they are both Parties, the complaining Party may select the forum in which to settle the dispute.
2. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or another forum with respect to the particular measure referred to in paragraph 1, that Party shall not initiate dispute settlement proceedings in the other forum with respect to that particular measure unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.
3. For the purpose of paragraph 2:

- a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of an Arbitration Panel in accordance with Article 15.9; and
 - b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU.
4. Without prejudice to Paragraph 2 of this Article, where a Disputing Party¹ has instituted a dispute settlement proceeding under either this Chapter or another forum, it shall decide on one forum to the absolute exclusion of the other.
5. Before a Party initiates dispute settlement proceedings under another forum against another Party in accordance with this Article, it may notify the other Party, and the joint committee of its intention.

Article 15.6: Request for Information

Before a request for consultations, good offices, conciliation and mediation is made pursuant to Article 15.7 or 15.8 respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

Article 15.7: Good Offices, Conciliation and Mediation²

1. Good offices, conciliation and mediation are procedures that are undertaken voluntarily if the Disputing Parties so agree. These proceedings may commence and be terminated at any time.
2. Proceedings involving good offices, conciliation or mediation, and in particular, positions taken by the Disputing Parties during these proceedings, shall

¹For purposes of this Chapter the terms “Party”, “disputing Party”, “Party to the dispute”, “Complaining Party”, “Responding Party” are used regardless of whether two or more Parties are involved in a dispute.

²In conducting Mediation Procedures Rule 2 of Annex 15-B Rules of Procedures shall apply.

be confidential, non-binding and without prejudice to the rights of any Party in any further proceedings under this Chapter or any other proceedings.

3. If the Disputing Parties agree, good offices, conciliation or mediation may continue throughout the proceedings of the Arbitration Panel provided for in this Chapter.

4. The Disputing Parties shall inform the Joint Committee as soon as possible of any dispute referred by them to Good Offices, Conciliation and Mediation. The Joint Committee shall also be informed of the outcome of any such proceedings.

5. Without prejudice to the Parties' right to proceed with dispute settlement proceedings the Disputing Parties may, if mutually agreed, request the Joint Committee to amicably resolve the dispute. On receipt of such request, the Joint Committee shall act accordingly.

Article 15.8: Consultations

1. The Parties shall endeavor to resolve any dispute arising from this Agreement through good faith consultations, with the aim of reaching a mutually agreed solution. Consultations may take place in the Joint Committee, unless the party receiving the request for consultations disagrees.

2. Any Party may request in writing, consultations with another Party (hereinafter referred to as "Consulting Parties"), stating the reasons for the request, including identification of the measures at issue and the indication of the legal basis for the complaint. The Joint Committee shall be notified of such requests.

3. Consultations may be held in person or by any other means of communication agreed by the parties. Unless the parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.

4. The Party to which the request for consultations is made shall reply to the request promptly, but no later than ten (10) days after the date of receipt of the request.

5. Consultations shall be entered into within thirty (30) days from the date of receipt of the request for consultations. Consultations on urgent matters, including those on perishable goods, shall be entered into within fifteen (15) days from the receipt of the request for consultations.

6. Unless both Parties agree to continue consultations, the consultations shall be deemed concluded within sixty (60) days from the date of the consultation request, or thirty (30) days in urgent matters.
7. If consultations are not held within the timeframe laid down in paragraphs 5 and 6, the Complaining Party may proceed directly to request the establishment of an Arbitration Panel in accordance with Article 15.9 of this Chapter.
8. The Consulting Parties shall provide sufficient information so as to allow a complete examination of the measure at issue including how that measure is affecting the operation and application of this Agreement.
9. The Consultations and all information disclosed and positions taken by the parties, during the consultations shall remain confidential. The Parties shall treat any confidential or proprietary information exchanged in the course of consultations as indicated by the Party providing the information.
10. Consultations shall be without prejudice to the rights of the Parties involved in any further Proceedings.
11. The Consulting Parties involved in the consultations shall inform the Chairpersons of the Joint Committee of any mutually agreed solution of the matter.
12. If the Party to which the request is made does not respond to the request for consultations within timeframe laid down in paragraph 4 of the date of its receipt, or if consultations are not held within the timeframes laid down in paragraph 5 or in paragraph 6 respectively, or if the Parties agree not to have consultations, or if consultations have been concluded and no mutually agreed solution has been reached, or a Party fails to comply with the mutually agreed solution within the agreed timeframe the Party that sought consultations may have recourse to Article 15.9.

Article 15.9: Establishment of the Arbitration Panel

1. The request for the establishment of an Arbitration Panel shall be made by means of a written request delivered to the other Party and indicate whether consultations under Article 15.8 were held, and shall identify the measure at issue and indicate the legal basis specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions and provide the factual basis of the complaint.

2. Where more than one Party requests the establishment of an Arbitration Panel relating to the same matter or where the request involves more than one Responding Party, and whenever feasible, a single Arbitration Panel shall be established to examine complaints relating to the same matter.

Article 15.10: Composition of Arbitration Panel

1. An Arbitration Panel shall consist of three (3) members.

2. Each of the Disputing Parties shall, within thirty (30) days after the date of receipt of the request for the establishment of an Arbitration Panel, separately appoint one arbitrator.

3. Where the Disputing Parties have appointed their respective arbitrators, the arbitrators shall, within fifteen (15) days of the appointment of the second of them, designate by mutual agreement, the third arbitrator. If any Disputing Party has substantive objection to the designation of the third arbitrator, it shall, within seven (7) days from the date of designation, notify its objection of the third arbitrator, along with the reasons thereto, to the other Disputing Party and to the two arbitrators.

4. If one or more arbitrator has not been appointed or where either Party has made an objection to the designation of the third arbitrator within seven (7) days from the date of receipt of the notification referred to in paragraph 3, the necessary designations shall be made by the Director General of the WTO within thirty (30) days from the date of such request, at the request of any Party to the dispute. If the Director-General of the WTO is unable to make the necessary appointment under this paragraph or is a national of a Party to this Agreement, the request shall be made to the Secretary-General of the Permanent Court of Arbitration (PCA).

5. The third arbitrator shall be appointed as the Chairperson of the Arbitration Panel. He or she shall not be a national of, nor have his or her usual place of residence in, nor be employed by, any of the Disputing Parties. He or she shall also not have previously dealt with the dispute in any capacity, unless the Parties agree in writing otherwise.

6. If an arbitrator resigns or becomes unable to act, a replacement shall be selected within fifteen (15) days in accordance with the selection procedure followed to appoint the original arbitrator and the succeeding arbitrator shall have all powers and duties of the original arbitrator. In such case, the Arbitration Panel

Proceedings shall be suspended during this period and shall resume when the succeeding arbitrator starts performing his or her functions, unless the Arbitration Panel decides otherwise.

7. Any appointed arbitrator shall have specialized knowledge or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements. The arbitrators shall be independent, serve in their individual capacities, not be affiliated with, or take instructions from, any organization or government or be or have any conflict of interest. The arbitrators shall comply with the Code of Conduct for Members of Arbitration Panels set out in Annex 15-A.

8. The date of composition of the Arbitration Panel shall be the date on which the Chairperson is appointed.

9. The Disputing Parties shall keep the Joint Committee informed of any arbitration and their outcome.

10. Persons who provided good offices, conciliation or mediation to the Parties, pursuant to Article 15.7 in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panellists in that matter.

Article 15.11: Procedures of the Arbitration Panel

1. The Arbitration Panel Proceedings shall be conducted in accordance with this Chapter and Annex 15-B Rules of Procedure, unless the Parties agree otherwise.

2. Notwithstanding paragraph 1 of this Article, the Proceedings of all Arbitration Panels shall ensure that:

- (a) the Disputing Parties have the right to at least one hearing before the Arbitration Panel as well as the opportunity to provide initial and rebuttal written submissions;
- (b) the Disputing Parties be invited to all the hearings held by the Arbitration Panel;
- (c) all submissions and comments made to the Arbitration Panel be available to the Disputing Parties;

- (d) the hearings are confidential, unless the Disputing Parties agree otherwise; and
- (e) the Arbitration Panel shall ensure equality of the Disputing Parties and due process.

3. A third Party³ which is not a Disputing Party shall be entitled, on delivery of a written notice to the Disputing Parties, to make written submissions to the Arbitration Panel, receive written submissions, including annexes, of the Disputing Parties, attend hearings and make oral statements.

4. Unless otherwise agreed by the Disputing Parties, the Proceedings, hearings and deliberations, the initial report and all written submissions as well as all information not publicly available that is disclosed during arbitration shall remain confidential.

5. Unless the Disputing Parties otherwise agree within twenty (20) days from the date of receipt of the request for the establishment of the Arbitration Panel, the terms of reference of the Arbitration Panel shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an Arbitration Panel pursuant to Article 15.9 and to make findings of law and fact together with the reasons therefore as well as recommendations, if any, for the resolution of the dispute and the implementation of the ruling.”

6. The Disputing Parties shall deliver any agreed terms of reference to the Arbitration Panel.

7. The function of an Arbitration Panel is to make an objective assessment of the dispute before it, in light of the request for its establishment, including an examination of the facts of the case and the applicability of the measure under consideration and its conformity with this Agreement.

8. The Arbitration Panel shall make its decisions, including panel reports, by consensus or by majority vote when consensus cannot be reached. Any Member may furnish separate opinions on matters not unanimously agreed. The Arbitration

³ For greater certainty, it is understood that a third Party may only be one or more of the Parties to this Agreement, which are not the Disputing Parties.

Panel shall not disclose which Members are associated with majority or minority opinions.

Article 15.12: Suspension and Termination of Proceedings

1. Where the Disputing Parties agree, the Arbitration Panel may suspend its work and proceedings at any time for a period not exceeding 12 months. If the work and the proceedings of the Arbitration Panel have been suspended for more than 12 months, the Arbitration Panel's authority for considering the dispute shall lapse unless the Parties agree otherwise.
2. The Disputing Parties may agree to terminate the proceedings of an Arbitration Panel at any time before the issuance of the award by jointly notifying the Chairperson of the Arbitration Panel. Such termination should be notified to the Joint Committee by the Chairperson.

Article 15.13: Amicable Resolution

1. An Arbitration Panel may at any stage of the proceeding prior to issuing of the award, propose that the Disputing Parties seek to settle the dispute amicably.
2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to the Joint Committee and the Chairperson of the panel. Upon such notification, the panel shall be terminated.
3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.
4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party, in writing, of any measure that it has taken to implement the mutually agreed solution.

Article 15.14: Arbitration Panel Reports

1. The Arbitration Panel should submit an initial report containing descriptive sections of the facts and arguments made by the Disputing Parties, its findings and rulings to the Disputing Parties no later than ninety (90) days from the date of composition of the Arbitration Panel. Within fifteen (15) days from the

receipt of the initial report, a Party to the dispute may submit written comments to the Arbitration Panel. At the request of a Party, the Arbitration Panel shall hold a further meeting with the Parties on the issues identified in the written comments. After considering the written comments received from the Disputing Parties on the initial report, the Arbitration Panel may modify its initial report and make any further examination it considers appropriate. The Arbitration Panel should present to the Disputing Parties its award within one hundred and thirty-five (135) days from the date of composition of the Arbitration Panel.

2. Where no comments are received by the Panel within the period set for the receipt of comments on the initial report, the initial report shall be deemed to be the Panel's award and it shall be promptly circulated to the Disputing Parties and shall be forwarded to the Joint Committee.

3. In cases of urgency, including those on perishable agricultural goods, the Arbitration Panel shall make every effort to issue its award within sixty (60) days from the establishment of the Arbitration Panel. The Arbitration Panel may give a preliminary ruling within ten (10) days from its establishment on whether it deems the case to be urgent.

4. The Arbitration Panel may make separate awards on different issues at different times, consistent with the provisions of this Chapter.

5. The Arbitration Panel shall make its award based on the provisions of this Agreement, applied and interpreted in accordance with the rules of interpretation of public international law, including as laid down in the Vienna Convention on the Law of Treaties. The Panel may also consider, but shall not be bound by, relevant interpretations in reports as adopted by WTO Dispute Settlement Body. The award cannot add to or diminish the rights and obligations provided in the provisions of this Agreement.

6. The initial report and the award shall contain:

- (a) a summary of the submissions and arguments of the Disputing Parties;
- (b) the findings of fact, the applicability of the relevant provisions of the Agreement and the rationale behind any findings and conclusions;
- (c) a determination as to whether a measure at issue is inconsistent with the provisions of this Agreement, or any other determination

requested in the terms of reference set out in paragraph 5 of Article 15.11 (Procedure of the Arbitration Panel); and

- (d) recommendations, if any, for the resolution of the dispute and the implementation of the award.

7. The findings in the panel's award shall include its assessment of the arguments made at the initial report.

8. The award may be published, subject to the Disputing Parties' agreement, (15) days after it is presented to them, without prejudice to the protection of confidential information.

Article 15.15: Compliance with Award

1. The Arbitration Panel's award is final and binding from the date of its notification to the Disputing Parties.

2. The Responding Party shall promptly comply with the ruling in the award. If it is impracticable to comply immediately, the Disputing Parties shall endeavor to agree on a reasonable period of time to do so. In the absence of such agreement within thirty (30) days or fifteen (15) days in urgent cases from the issuance of the award, a party to the dispute may request the original Arbitration Panel to determine the length of the reasonable period of time, in light of the particular circumstances of the case. The ruling of the Arbitration Panel should be given within thirty (30) days or fifteen (15) days in urgent cases from the receipt of that request.

3. The Arbitration Panel's decision on the length of time required to implement the award shall be final.

4. The Responding Party shall, before the expiry of the reasonable period for implementation determined under paragraph 2 of this Article, notify the Complaining Party and the Joint Committee of the measure it has taken in order to comply with the Arbitration award.

5. If the Responding Party does not notify any action in order to comply with the Arbitration Panel award before the expiry of the implementation deadline, or otherwise fails to comply with the award in accordance with this Agreement, it shall, if so requested by the Complaining party, and no later than after the expiry

of a reasonable period of time, enter into negotiations with the Complaining Party to develop mutually acceptable solution.

6. In case of disagreement as to the existence of a measure complying with the award or to the consistency of that measure with the award, such disagreement shall be decided by the same Arbitration Panel upon the request of the Complaining Party before compensation can be sought or suspension of concessions or other obligations can be applied in accordance with Article 15.16 (Compensation and Suspension of Concessions or other Obligations). The Arbitration Panel shall issue its award in this regard within forty-five (45) days of its re-establishment.

Article 15.16: Compensation and Suspension of Concessions or other Obligations

1. In the event the Responding Party fails to comply with the award, the suspension of concessions or other obligations may commence thirty (30) days following the expiry of the reasonable period of time under paragraph 2 of Article 15.15 or after the Arbitration Panel has found that the measure taken to comply is not in conformity with the Agreement. The Complaining Party shall notify the Responding Party of concessions or other obligations it intends to suspend fifteen (15) days before the date on which the suspension is due to enter into force.

2. The suspension of concessions or other obligations:

- (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the Responding Party to comply with the award; and
- (b) shall be restricted to concessions accruing to the Responding Party under this Agreement.

3. In considering what concessions to suspend in accordance with paragraph 2, the Complaining Party shall apply the following principles:

- (a) the Complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement or have caused nullification or impairment;⁴

⁴For purposes of this paragraph, “sector” means: (i) with respect to goods, all goods;

- (b) the Complaining Party may suspend concessions or other obligations in other sectors, if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector; and
- (c) in the selection of the concessions or other obligations to suspend, the Complaining Party shall take into consideration those which least disturb the implementation of this Agreement.

4. The suspension of concessions or other obligations shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions which has been found in the award, has been removed, or until the Parties have agreed on a mutually satisfactory agreement or any necessary compensation.

5. Within fifteen (15) days from the receipt of the notification mentioned in paragraph 1 of this Article, the Responding Party may request the original Arbitration Panel to rule on whether the level of suspension of concessions or other obligations notified by the Complaining Party is equivalent to those affected by the measure found to be inconsistent with this Agreement, and whether the proposed suspension is in accordance with paragraph 2 of this Article. The ruling of the Arbitration Panel shall be given within thirty (30) days from the receipt of that request. Concessions or other obligations shall not be suspended until the Arbitration Panel has issued its ruling.

6. Upon the notification by the Responding Party to the Complaining Party of the measure taken to comply with the award of the Arbitration Panel, the following shall apply:

- (a) where the right to suspend concessions or other obligations has been exercised by the Complaining Party in accordance with Article 15.16, the Complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or
- (b) where necessary compensation has been agreed, the Responding Party may terminate the application of such compensation no later than 30 days after the notification has been received by

(ii) with respect to services, a principal sector as identified in the current "Services Sectoral Classification List" which identifies such sectors.

Complaining Party, with the exception of the cases referred to in paragraph 2.

7. If the Parties do not reach an agreement on whether the measures notified in accordance with paragraph 6 are in compliance with the award within 30 days after the date of receipt of the notification, the Complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the Responding Party and the Joint Committee. The decision of the Arbitration Panel shall be notified to the Parties no later than 30 days after the date of submission of the request. If the Arbitration Panel decides that the measures notified in accordance with paragraph 6 is consistent with the award, the suspension of concessions or other obligations, or the application of the compensation, shall be terminated no later than 15 days after the date of the decision. If the Arbitration Panel determines that the notified measures achieve only partial compliance with the award, the level of suspension of concessions or other obligations, or of the compensation, shall be adapted in light of the decision of the Arbitration Panel.

Article 15.17: Other Provisions

1. Whenever possible, the Arbitration Panel referred to in Articles 15.15 and 15.16 shall comprise the same arbitrators who issued the award. If a Member of the original Arbitration Panel is unavailable, the appointment of a replacement arbitrator shall be conducted in accordance with Article 15.10.

2. In the course of dispute settlement proceedings, all written submissions, requests, notices or other documents and electronic copies should be submitted simultaneously to the respective contact point designated and notified by the Disputing Parties.

3. Any time period mentioned in this Chapter may be modified by mutual agreement of the Disputing Parties.

4. When the Arbitration Panel considers that it cannot comply with a timeframe imposed on it under this Chapter, it shall inform the Disputing Parties in writing and provide an estimate of the additional time required. Any additional time required should not exceed 30 days.

5. The Code of Conduct set out in Annex 15-A shall apply to the procedures established in this Chapter.
6. The Rules of Procedure set out in Annex 15-B shall apply to the procedures established in this Chapter.
7. The Disputing Parties may agree to vary the Rules of Procedure to facilitate the resolution of their dispute.

Annex 15-A

Code of Conduct for Members of Arbitration Panels

Definitions

1. In this Code of Conduct,
 - (a) **Member** or **Arbitrators** means a member of an arbitration panel effectively established under Article 9 of the Dispute Settlement Chapter;
 - (b) **Candidate** means an individual who is under consideration for appointment as a member of an arbitration panel under Article 10 of the Dispute Settlement Chapter;
 - (c) **Assistant** means a person who, under the terms of appointment of a member, conducts, researches or provides assistance to the Member;
 - (d) **Proceeding**, unless otherwise specified, means an arbitration panel proceeding under the Dispute Settlement Chapter;
 - (e) **Staff**, in respect of a member, means persons under the direction and control of the member, other than assistants.

Standards of Conduct

2. Every Candidate and Members shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism is preserved.

Disclosure Obligations

3. Prior to confirmation of his or her selection as a Members of an arbitration panel, a Candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the Proceedings. To this end, a Candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

4. A Candidate or panelist shall only communicate matters concerning actual or potential violations of this Code of Conduct to the Joint Committee for consideration by the Parties.

5. Once selected, a Member shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 3 of this Annex and shall disclose them. The disclosure obligation is a continuing duty which requires a Member to disclose any such interests, relationships or matters that may arise during any stage of the Proceedings. The Member shall disclose such interests, relationships or matters by informing the Joint Committee, in writing, for consideration by the Parties.

The Duties of Arbitrators

6. Upon selection, an arbitrator shall perform his or her duties thoroughly and expeditiously throughout the course of the Proceedings, and with fairness and diligence.

7. An arbitrator shall consider only those issues raised in the Proceedings and which are necessary in order to make a ruling, and shall not delegate this duty to any other person.

8. An arbitrator shall take all appropriate steps to ensure that his or her Assistant and Staff are aware of, and comply with the obligations contained in this Code of Conduct.

9. An arbitrator shall not engage in ex parte communications concerning the Proceedings.

Independence and Impartiality of Members

10. An arbitrator shall be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.

11. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.

12. An arbitrator shall not use his or her position on the Arbitration Panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence the arbitrator.

13. An arbitrator shall not allow financial, business, professional, family or social relationships or responsibilities to influence his or her conduct, judgment or impartiality.

14. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.

Annex 15-B

Rules of Procedure

Calculation of Deadlines

1. All terms established under this Annex shall be counted in calendar days from the day following the act or fact to which they refer.
2. For the purposes of calculating time periods, such period shall begin to run on the day following the day when a written communication is received. If the last day of such period is an official holiday, the period shall be extended until the first work day which follows. Official holidays or non-work days occurring during the running of the period of time shall be included in calculating the period.
3. Where any disputing Party receives a document on a date other than the date on which the same document is received by the other disputing Party, any period of time, the calculation of which is dependent on such receipt, shall be calculated from the date of receipt of the last such document.

Mediation

1. Should the disputing Parties agree to refer the dispute for mediation, they will jointly appoint a mediator within ten (10) days of such an agreement. Where the Parties are unable to agree on the appointment of a mediator, they may request the Chairpersons of the Joint Committee to appoint a mediator for them. A mediator shall not be a national of either of the disputing Parties.
2. The mediator shall convene a meeting with the disputing Parties no later than thirty (30) days after being appointed. The mediator will be supplied with the submissions of the disputing Parties no later than fifteen (15) days before the meeting and will issue an opinion no later than forty-five (45) days after meeting the disputing Parties. The mediator's opinion may include steps to resolve the dispute that are consistent with this Agreement. The mediator's opinion shall be non-binding. The mediation proceedings and all information disclosed during mediation shall remain confidential.

Commencing the Arbitration

Unless the disputing Parties otherwise agree, the parties shall meet with the Arbitration Panel within thirty (30) days following the date of the establishment of the Arbitration Panel in order to determine such matters that the disputing Parties or the Arbitration Panel deem appropriate, including the remuneration and

expenses that shall be paid to the arbitrators, which shall conform to the WTO standards.

Operation of Arbitration Panels

1. The Chairperson of the Arbitration Panel shall preside at all of its meetings. The Arbitration Panel may delegate to the Chairperson authority to make administrative and procedural arrangements. The Chairperson of the Arbitration Panel shall be responsible for organizing the Proceedings, in particular the organization of hearings, unless otherwise agreed by the disputing Parties.
2. With the exception of hearings, the Arbitration Panel may conduct its activities by any means, including telephone, facsimile transmissions, electronic mail, video link or computer links, unless otherwise provided in these rules.
3. Only the arbitrators may take part in the deliberations of the Arbitration Panel but the Arbitration Panel may permit their Assistants, to be present during such deliberations.
4. The drafting of any decision and ruling shall remain the exclusive responsibility of the Arbitration Panel.
5. Where a procedural question arises that is not covered by these rules, the Arbitration Panel may adopt an appropriate procedure provided that it is not inconsistent with this Agreement.

Initial submissions

1. The Complaining Party shall deliver its initial written submission including the facts of the case and its arguments to the Arbitration Panel no later than twenty-five (25) days after the date of establishment of the Arbitration Panel, with a copy sent simultaneously to the Responding Party.
2. The Responding Party shall deliver at least one written counter-submission including the facts of the case and its arguments to the Arbitration Panel no later than twenty-five (25) days after the date of receipt of the initial written submission by the Complaining Party, with a copy sent simultaneously to the Complaining Party.
3. A third party shall deliver its written submission at the latest within 15 days after receipt of the counter-submission.⁴ The Arbitration Panel shall, after receiving the views of the disputing Parties, decide which further written

submission shall be required from the disputing Parties or may be presented by them and shall fix the period communicating such statements.

Hearings

1. The disputing Parties shall agree on the venue, date and time of the hearings of the Arbitration Panel. In the absence of such agreement, the hearings of the Arbitration Panel shall be conducted at a venue, date and time determined by the Chairperson of the Arbitration Panel, in consultation with other members of the Arbitration Panel, provided that that venue is not within the territory of the Complaining Party.
2. The Chairperson shall notify in writing to the disputing Parties of the date, time and location of the hearing. The Arbitration Panel may decide not to convene a hearing unless the disputing Parties agree otherwise.
3. The Arbitration Panel may convene additional hearings if the disputing Parties so agree.
4. The three (3) arbitrators shall be present at all hearings.
5. The following persons may attend the hearing:
 - (a) Representatives of the Disputing Parties;
 - (b) Advisers of the disputing Parties;
 - (c) administration personnel, interpreters and translators; and
 - (d) arbitrators' Assistants.
6. Only Representatives and Advisers of a Disputing Party may address the Arbitration Panel.
7. Each disputing Party shall deliver, no later than five (5) days before the date of a hearing, a list of the names of those persons who will make oral arguments or presentations at the hearing on behalf of the disputing Party and of other Representatives or Advisers who will be attending the hearing.
8. The Arbitration Panel shall conduct the hearing in the following manner, ensuring that the Complaining Party and the Responding Party are afforded equal time:

Argument

(a) argument of the Complaining Party.

(b) argument of the Responding Party.

Rebuttal Argument

(a) rebuttal argument of the Responding Party.

(b) counter-rebuttal argument of the Complaining Party.

9. The Arbitration Panel may direct questions to either disputing Party or persons participating in the hearing at any time during a hearing.

10. The Arbitration Panel shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to the disputing Parties.

11. Within fifteen (15) days after the date of the hearing, each disputing Party may deliver a supplementary written submission responding to any matter that arose during the hearing.

Questions in Writing

1. The Arbitration Panel may, at any time during the Proceedings, address questions in writing to one or both disputing Parties.

2. A disputing Party to whom the Arbitration Panel addresses written questions to, shall deliver a copy of any written reply to the other disputing Party and the Arbitration Panel. The other disputing Party shall be given the opportunity to provide written comments to the reply within ten (10) days after the receipt of such written comments.

Confidentiality

Each disputing Party shall treat as confidential the Proceedings and the information submitted by the other disputing Party to the Arbitration Panel which that disputing Party has designated as confidential.

Ex Parte Contacts

1. The Arbitration Panel shall not meet or contact a disputing Party in the absence of the other disputing Party.

2. No arbitrator may discuss an aspect of the subject matter of the Proceeding with any disputing Party in the absence of the other arbitrators.

Role of Experts

1. On request of a disputing Party or on its own initiative, the Arbitration Panel may obtain information and technical advice from any natural or juridical person or body that it deems appropriate. Any information and technical advice so obtained shall be submitted to the disputing Parties for comments.
2. When a request is made for a written report of an expert, any time period applicable to the Arbitration Panel Proceeding shall be suspended for a period beginning on the date of receipt of the request and ending on the date the report is received by the Arbitration Panel.

Award of Arbitration Panel

The award of the Arbitration Panel shall be drafted without the presence of the disputing Parties and in the light of the information provided and the statements made in the Proceedings.

Notices

1. Any request, notice, written submissions or any other document shall be delivered by either disputing Party or the Arbitration Panel by delivery against receipt, an electronic copy should be submitted simultaneously to the respective e-mail addresses registered post, courier, facsimile transmission, telex, telegram or any other means of communication that provides a record of the receipt thereof.
2. A disputing Party shall provide a copy of each of its written submissions to the other disputing Party and to each of the arbitrators. A copy of the document also shall be provided in electronic format.
3. Minor errors of a clerical nature in any request, notice, written submission or any other document related to the Arbitration Panel Proceeding may be corrected by delivery of a new document clearly indicating the changes.

Language, Translation and Interpretation

1. Each disputing Party shall, within a reasonable period of time and before delivering its initial written submission, notify the other disputing Party and the Arbitration Panel in which language its written and oral submissions will be made.
2. disputing Party shall arrange for and bear the costs of the translation of its oral or written submissions into the language chosen by the other disputing Party.

3. Notwithstanding paragraph 1 of this Rule, the Arbitration Panel proceedings shall be conducted in the language or languages chosen by the disputing Parties. In case of disagreement, the arbitration panel shall decide on the language to be used. The costs of translation shall be borne equally by the disputing Parties.

4. The Arbitration panel award shall be in English language, unless the disputing Parties agree otherwise.

Costs and Expenses of the Arbitration panel

The expenses of the Arbitration Panel, including the remuneration of its Members, shall be borne by the disputing Parties in equal shares. Each Party to the dispute shall bear its own legal and other costs incurred in relation to the arbitration

CHAPTER 16

INSTITUTIONAL AND FINAL PROVISIONS

Article 16.1: Joint Committee

1. The Parties hereby establish the Joint Committee comprising representatives of each Party to supervise the implementation of this Agreement and to review and assess economic and trade relations between the Parties.
2. The Joint Committee may establish standing or ad hoc sub-committees or working groups to assist it in accomplishing its tasks, recognizing that certain sub-committees or working groups may have been established under relevant Chapters of this Agreement.
3. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years for regular sessions, or as otherwise mutually determined by the Parties, to review and assess the overall operation of the Agreement. The regular sessions shall be held alternately in the GCC Member States and Korea. Special sessions can also be held at the request of any Party. Such sessions shall be held in the requesting Party within 30 days from the date of the request except if the Parties otherwise agree.

The meetings of the Joint Committee may be conducted through video and/or audio conference, in addition to or in lieu of in-person meetings, as deemed necessary or convenient by the Joint Committee members. If the meeting is conducted online, the Chairperson or designated representative shall provide reasonable notice to all the Joint Committee members regarding virtual meetings, including details on the virtual meeting platform to be used, meeting date, and time.

4. The meetings of the Joint Committee shall be chaired jointly by one of the GCC Member States and Korea.
5. The functions of the Joint Committee shall, in addition to functions set out elsewhere in the Agreement, be as follows:
 - (a) to supervise and make necessary arrangements for the implementation of the Agreement;
 - (b) to review and assess the overall operation of the Agreement;

- (c) to review and assess the results of the Agreement, in the light of the experience gained during its application and in the light of its objectives;
- (d) to examine ways to further encourage trade and investment flows between the Parties;
- (e) to consider any further elaborations and amendments to the Agreement that may be proposed by any Party;
- (f) to seek to amicably resolve any disputes that may arise regarding the interpretation or application of the Agreement;
- (g) to supervise and coordinate the work of all sub-committees and working groups established under the Agreement;
- (h) to carry out any other task assigned to it by the Parties within the scope and objective of the Agreement: and
- (i) to adopt recommendations made by sub-committees and working groups established under this Agreement

6. The Joint Committee shall take decisions and make recommendations by consensus.

7. The Joint Committee shall establish its rules of working procedures.

Article 16.2: Communications

1. Each Party shall, within one month after entry into force of this Agreement, designate a contact point to facilitate communications between the Parties on any matter covered by this Agreement.

2. On request of the other Party, a Party's contact point shall identify the office or official responsible for specific matters and assist, as necessary, in facilitating communications with the other Party.

3. All official communications in relation to this Agreement shall be in the English language.

Article 16.3: Annexes, Appendices, Side Letters¹ and Footnotes

The Annexes, Appendices, side letters and footnotes to this Agreement shall form an integral part of this Agreement.

Article 16.4: Amendments

1. The Parties may agree, in writing, to amend this Agreement.
2. Any Party may submit proposals for amendments to this Agreement to the Joint Committee for consideration and approval.
3. Amendments to this Agreement shall, after approval by the Joint Committee, be submitted to the Parties for ratification, acceptance or approval in accordance with the constitutional requirements or legal procedures of the respective Parties.
4. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 16.7, unless otherwise agreed by the Parties.

Article 16.5: Amendment of the WTO Agreement

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provisions of this Agreement, as appropriate, in accordance with Article 16.4.

Article 16.6: Accession

1. Any State which joins the Charter of the Co-operation Council for the Arab States of the Gulf, may accede to this Agreement subject to such terms and conditions as may be agreed between the acceding State and the Parties, provided

¹ A Side Letter is a letter that clearly mentions that it forms an integral part of the Agreement.

that the Joint Committee decides to approve its accession, on terms and conditions to be agreed upon by the Parties.

2. This Agreement shall apply to that State upon the conclusion of and entry into force of amendments to this Agreement to provide for the accession of that State to this Agreement.

3. The entry into force of the amendments referred to in paragraph 2 of this Article shall be in accordance with Article 16.7.

Article 16.7: Entry into Force

This Agreement shall enter into force 60 days after the date the GCC Secretariat and the Republic of Korea exchange written notifications certifying that the Parties have completed their respective applicable legal requirements and procedures or on other later date as the Parties may agree.

Article 16.8: Withdrawal and Termination

1. Any State which withdraws from the Charter of the Co-operation Council for the Arab States of the Gulf shall *ipso facto* cease to be a Party to this Agreement six (6) months after the date the withdrawal takes effect. That State and the GCC Secretariat shall immediately inform Korea of that State's withdrawal.

2. Any Party may terminate its participation in this Agreement by means of a written notification to the other Parties. The termination shall take effect, in case of Korea six (6) months after all the GCC Member States have received its notification of termination, and in the case of a GCC Member State six (6) months after its notification of termination is received by Korea.

3. Unless otherwise agreed by the Parties, the termination by any Party of its participation in this Agreement pursuant to paragraph 2 of this Article shall not affect the validity or duration of any contract, project or activity within the purview of this Agreement until such time these contracts, projects or activities are completed.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Agreement.

DONE at [] in duplicate, in the Korean, Arabic, and English languages, on the [] day of [], which corresponds to [] day of [Hijri]. In the event of any inconsistency of interpretation, the English text shall prevail to the extent of the inconsistency.

For the Government of the
Republic of Korea

For the Governments of the
Cooperation Council for the Arab
States of the Gulf