COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF KOREA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES

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PREAMBLE

The Government of the Republic of Korea (hereinafter referred to as "Korea") and the Government of the United Arab Emirates (hereinafter referred to as the "UAE");

hereinafter being referred to individually as a "Party" and collectively as the "Parties";

RECOGNIZING the strong economic and political ties between Korea and the UAE, and wishing to strengthen these links through the creation of a free trade area, thus establishing close and lasting relations;

DETERMINED to build on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization*;

CONSCIOUS of the dynamic and rapidly changing global environment brought about by globalization and technological progress that presents various economic and strategic challenges and opportunities to the Parties;

DETERMINED to develop and strengthen their economic and trade relations through the liberalization and expansion of trade in goods and services in their common interest and for their mutual benefit;

AIMING to promote cooperation in technology and expand trade;

CONVINCED that the establishment of a free trade area will provide a more favorable climate for the promotion and development of economic and trade relations between the Parties;

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

DETERMINED to support the growth and development of micro, small, and medium-sized enterprises by enhancing their ability to participate in and benefit from the opportunities created by this Agreement;

AIMING to establish a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

DESIRING to strengthen mutually beneficial cooperation to foster creativity and

innovation, and promote stronger linkage in and between sectors of their economies;

RECOGNIZING their inherent right to regulate and resolved to preserve the flexibility of the Parties to set legislative and regulatory priorities, and protect legitimate public welfare objectives.

HAVE AGREED, in pursuit of the above, to conclude the following Agreement (hereinafter referred to as "this Agreement"):

CHAPTER ONE

INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1: General Definitions

For the purposes of this Agreement:

Agreement on Agriculture means the *Agreement on Agriculture* 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 authority means any authority that is responsible under the law of each Party for the administration and enforcement of its customs laws and regulation:

(a) for Korea, the Ministry of Economy and Finance (including the Korea Customs Service), or its respective successors; and

(b) for the UAE, the Federal Authority for Identity, Citizenship, Customs & Port Security, or its successors;

customs duty refers to any duty or charge of any kind imposed in connection with the importation of a product, 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 in conformity with Article III of GATT 1994;

(b) anti-dumping, countervailing, or safeguard duty that is applied in accordance with Article VI of GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, Article XIX of GATT 1994, and the Safeguards Agreement;

(c) fee or other charge in connection with importation commensurate with the cost of services rendered; or

(d) duty imposed consistently with Article 5 of the 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 weekends and holidays;

DSU means the *Understanding on Rules and Procedures Governing the Settlement of Disputes* in Annex 2 to the WTO Agreement;

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;

Harmonized System or **HS** means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, Chapter Notes, and Subheading Notes;

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

Joint Committee means the Joint Committee established pursuant to Article 17.1 (Joint Committee) of this Agreement;

measure means any measure, whether in the form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

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

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures* in Annex 1A to the WTO Agreement;

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

TBT Agreement means the *Agreement on Technical Barriers to Trade* 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;

WTO means the World Trade Organization; and

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

Article 1.2: Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in accordance with Article XXIV of GATT 1994 and Article V of GATS, to promote opportunities for market access and trade liberalization for goods, services, and investments, strengthen the development of the digital economy, and deepen economic cooperation between the Parties.

Article 1.3: Objectives

The objectives of this Agreement are to liberalize and facilitate trade and investment between the Parties in accordance with the provisions of this Agreement.

Article 1.4: Geographical Scope

This Agreement shall apply:

(a) for Korea, the land, maritime, and airspace 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;

(b) for the UAE, its land territories, internal waters, including its Free Zones, territorial sea, including the seabed, and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf, and exclusive economic zone, over which the UAE has sovereignty, sovereign rights, or jurisdiction as defined in its laws, and in accordance with international law.

Article 1.5: Relation to other Agreements

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

2. In the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

Article 1.6: Regional and Local Government

1. 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.

2. This provision is to be interpreted and applied in accordance with the principles set out in paragraph 12 of Article XXIV of GATT 1994 and paragraph 3 of Article I of GATS.

Article 1.7: Transparency

1. Each Party shall publish or otherwise make publicly available their laws, regulations, and administrative rulings of general application as well as their respective international agreements which may affect the operation of this Agreement.

2. Without prejudice to Article 1.8, each Party shall respond within a reasonable period of time to specific questions and provide, upon request, information to each other on matters referred to in paragraph 1.

Article 1.8: Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information designated as confidential by the other 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 interest, or which would prejudice the legitimate commercial interests of any economic operator.

CHAPTER TWO
TRADE IN GOODS

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 applies to trade in goods between the Parties.

Article 2.3: National Treatment on Internal Taxation and Regulation

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 form part of this Agreement, *mutatis mutandis*.

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, including as explicitly set out in each Party's Schedule included in Annex 2-A, neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.

2. Upon the entry into force of this Agreement, Korea shall reduce or eliminate its customs duties applied on goods originating from the UAE in accordance with

Annex 2-A-1 and the UAE shall reduce or eliminate its customs duties on goods originating from Korea in accordance with Annex 2-A-2.

3. Where a Party reduces its most-favored-nation (hereinafter referred to as "MFN") applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate for such good as set out in each Party's Schedule included in Annex 2-A.

Article 2.5: Acceleration or Broadening of Tariff Commitments

1. Upon request of a Party, the Parties shall consult to consider accelerating or broadening the scope of tariff commitments as set out in each Party's Schedule included in Annex 2-A.

2. Further commitments between the Parties pursuant to paragraph 1 shall supersede any duty rate or staging category determined pursuant to their respective Schedules included in Annex 2-A when approved by each Party in accordance with its applicable legal procedures.

3. Nothing in this Agreement shall prohibit a Party from unilaterally accelerating or broadening the scope of tariff commitments set out in its Schedule included in Annex 2-A on originating goods. Any such unilateral acceleration or broadening of the scope of tariff commitments will not:

(a) permanently supersede any duty rate or staging category determined pursuant to its respective Schedule to Annex 2-A; or

(b) serve to waive that Party's right to raise the customs duty back to the level established in its respective Schedule included in Annex 2-A following a unilateral reduction.

Article 2.6: Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be in conformity with the HS and its amendments.

2. The Parties shall consult whether it is necessary to update each Party's Schedule included in Annex 2-A to reflect periodic amendments of the HS.

3. Each Party shall ensure that any transposition of its Schedule included in Annex 2-A is carried out without impairing the tariff commitments as set out in its Schedule included in Annex 2-A, which includes not affording less favorable treatment to an originating good of the other Party than set out in its Schedule included in Annex 2-A, and is in accordance with the agreed transposition guidelines, which are to be adopted by the Committee on Trade in Goods.

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 a part of this Agreement, *mutatis mutandis*.

2. In the event that a Party introduces a measure that imposes a prohibition or restriction otherwise justified under the relevant provisions of the WTO Agreement with respect to the exportation of goods to the other Party, the Party imposing the measure shall publish the measure in a timely manner. Upon the request of the other Party, the Parties shall enter into consultations with the aim of resolving any problem that may arise due to that measure.

Article 2.8: Import Licensing

1. Neither Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement[1], which is hereby incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. Before applying any new or modified import licensing procedure, a Party shall publish it in such a manner as to enable governments and traders to become acquainted with it, including through publication on an official government Internet site.

[1] For purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of "import licensing" contained in that Agreement.

Article 2.9: Customs Valuation

Each Party shall determine the customs value of goods traded between the Parties in accordance with the provisions of Article VII of GATT 1994 and the Customs Valuation Agreement, *mutatis mutandis*.

Article 2.10: Export Subsidies

1. Neither Party shall adopt or maintain any export subsidy on any good destined for the territory of the other Party, in accordance with the SCM Agreement and the Agreement on Agriculture.

2. Notwithstanding paragraph 1, the Parties reaffirm that a Party may maintain an export subsidy on an agricultural good only in accordance with its commitments made in the *WTO Ministerial Conference Decision on Export Competition (WT/MIN (15)/45, WT/L/980)* adopted in Nairobi on 19 December 2015, including the elimination of scheduled export subsidy entitlements for agricultural goods.

Article 2.11: Measures 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 balance-of-payments purposes 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 a part of this Agreement, *mutatis mutandis*.

Article 2.12: Administrative Fees and Formalities

1. Each Party shall ensure that all fees and charges imposed in connection with importation and exportation shall be consistent with its obligations under Article VIII:1 of GATT 1994 and its interpretive notes.

2. Each Party shall make available and maintain, through the Internet, a current list of the fees and charges it imposes in connection with importation or exportation.

Article 2.13: Non-Tariff Measures

1. Neither Party shall adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its rights and obligations under the WTO Agreement or this Agreement.

2. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings related to non-tariff measures are not prepared, adopted, or applied with the view to, or with the effect of, creating unnecessary obstacles to trade with the other Party.

3. If a Party considers that a non-tariff measure of the other Party is creating an unnecessary obstacle to trade, that Party may nominate such a non-tariff measure for review by the Committee on Trade in Goods through a written letter of request, which shall be submitted at least 30 days before the date of the next scheduled meeting of the Committee on Trade in Goods. A nomination of a non-tariff measure for review shall include reasons for its nomination, how the measure adversely affects trade between the Parties, and if possible, suggested solutions. The Committee on Trade in Goods shall immediately review the measure with a view to securing a mutually agreed solution to the matter within 90 days from the date of receipt of the request. Review by the Committee on Trade in Goods is without prejudice to the Parties' rights under Chapter Fifteen (Dispute Settlement).

Article 2.14: State Trading Enterprises

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of GATT 1994, its interpretative notes and the *Understanding on the Interpretation of Article XVII* of GATT 1994.

Article 2.15: Temporary Admission of Goods[2]

1. Each Party shall grant duty-free temporary admission for the following goods imported from the other Party, regardless of their origin:

[2] For purposes of this Article, the terms "**goods intended for display or demonstration**", "**advertising films and recordings**", "**goods admitted for sports purposes**", "**container**", and "**pallet**" are applied in accordance with each Party's laws and regulations.

(a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, that are necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

(b) goods intended for display or demonstration;

(c) commercial samples and advertising films and recordings;

(d) goods admitted for sports purposes; and

(e) containers and pallets that are used for the transportation of equipment.

2. Each Party shall, at the request of the importer or person concerned and for reasons deemed valid by its customs authority, extend the time limit for temporary admission beyond the period initially fixed.

3. Neither Party shall condition the duty-free temporary admission of a good referred to in paragraph 1 into its territory, other than to require that the good:

(a) not be sold or leased while in its territory;

(b) be accompanied by a security in an amount no greater than the custom duties and any other tax or charge imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;

(c) be capable of identification when exported;

(d) be exported within the time period granted for temporary admission in accordance with its domestic law related to the purpose of the temporary admission;

(e) not be admitted in a quantity greater than is reasonable for its intended use;

(f) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person; or

(g) be otherwise admissible into the importing Party's territory under its law.

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

5. Each Party, through its customs authority, 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. Each Party shall provide that the importer or person concerned, who is responsible for 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[3].

Article 2.16: Goods Re-Entered After Repair or Alteration

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in the territory of the Party from which the good was exported for repair or alteration, except that a customs duty or other taxes may be applied in accordance with each Party's laws and procedures to the addition resulting from the repair or alteration that was performed in the territory of the other Party.

2. Neither Party shall apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

[3] In certain cases, a Party may condition relief of liability under this paragraph by requiring the importer or person concerned to receive prior approval from the customs authority of the importing Party before the good can be so destroyed.

3. For purposes of this Article, "repair" or "alteration" does not include an operation or process that:

(a) destroys a good's essential characteristics or creates a new or commercially different good; or

(b) transforms an unfinished good into a finished good.

Article 2.17: Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials[4]

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:

(a) such samples be imported solely for the solicitation of orders for goods or services provided from the territory of the other Party or a non-Party; or

(b) such advertising materials be imported in packets, that each contain no more than one copy of each such material, and that neither the materials nor the packets form part of a larger consignment.

Article 2.18: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as the "Committee") under the Joint Committee comprising representatives of each Party.

2. The Committee shall meet once a year or on the request of the other Party at a mutually agreed time, venue, and means, to consider any matter arising under this Chapter. The Committee may carry out its work through whatever means that are appropriate, which may include electronic mail, videoconferencing, or other means.

3. The functions of the Committee shall include:

[4] For the purpose of this Article, the terms "**commercial samples of negligible value**" and "**printed advertising materials**" are applied in accordance with each Party's laws and regulations.

(a) monitoring and reviewing the implementation and administration of this Chapter, and making reports and recommendations to the Joint Committee, if appropriate;

(b) promoting trade in goods between the Parties, including through consultations on accelerating or improving the scope of preferential treatment or tariff elimination under this Agreement and other issues as appropriate;

(c) addressing barriers to trade in goods between the Parties including those related to the application of non-tariff measures which may restrict trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration;

(d) reviewing the amendments to the HS to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between such amendments to the HS and Annex 2-A, or Annex 2-A and national nomenclatures;

(e) consulting and endeavoring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the HS, including adoption and review of transposition methodologies and guidelines;

(f) reviewing data on trade in goods in relation to the implementation of this Chapter; and

(g) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

Annex 2-A-1
Reduction or Elimination of Customs 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 "A" 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 "B" shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;

(c) customs duties on originating goods provided for in the items in staging category "C" shall be removed in 10 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year 10;

(d) customs duties on originating goods provided for in the items in staging category "TR" shall be reduced by 50 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 50 percent of the base rate, effective January 1 of year five; and

(e) customs duties on originating goods provided for in the items in staging category "X" shall remain at base rates.

2. 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.

3. 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.

4. For purposes of this Annex and the Schedule contained therein, year one means the year the Agreement enters into force as provided in Article 18.4 (Entry

into Force).

5. 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.

Annex 2-A-2
Reduction or Elimination of Customs Duties of UAE

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 the UAE pursuant to Article 2.4:

(a) customs duties on originating goods provided for in the items in staging category "A" 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 "B" shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;

(c) customs duties on originating goods provided for in the items in staging category "C" shall be removed in 10 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year 10;

(d) customs duties on originating goods provided for in the items in staging category "TR" shall be reduced by 50 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 50 percent of the base rate, effective January 1 of year five;

(e) customs duties on originating goods provided for in the items in staging category "X" shall remain at base rates;

(f) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category "PH (Prohibited Goods)"; and

(g) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category "SG (Special Goods)".

2. 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.

3. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point. If the rate of duty is expressed in monetary units, the interim staged rates shall be rounded down at least to the nearest Arab Emirates Dirham (AED) in the case of UAE.

4. For purposes of this Annex and the Schedule contained therein, year one means the year the Agreement enters into force as provided in Article 18.4 (Entry into Force).

5. 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.

ANNEX 2-A-1

KOREA SCHEDULE OF TARIFF COMMITMENTS

1) Where a subheading contains further sub-classifications starting with one or more dash(-), the base rate for such sub-classification reflects Korea's 2021 MFN applied rate of customs duty.

No.	HSK 2022 (10digits)	Product Description	Base rate (MFN 2022, %)[1)]	Staging Category
1	0101211000	For farm breeding	0	A
2	0101219000	Other	8	B
3	0101291000	Horses for racing	8	B
4	0101299000	Other	8	B
5	0101300000	Asses		
		- Pure-bred breeding animals	8	B
		- Other	8	C
6	0101900000	Other	8	B
7	0102211000	For milk	89.1	A
8	0102212000	For meat	89.1	A
9	0102219000	Other	89.1	A
10	0102291000	For milk	40	A
11	0102292000	For meat	40	A
12	0102299000	Other	0	A
13	0102310000	Pure-bred breeding animals	89.1	A
14	0102391000	For milk	40	X
15	0102392000	For meat	40	X
16	0102399000	Other	0	A
17	0102901000	Pure-bred breeding animals	89.1	A
18	0102909010	For milk	40	X
19	0102909020	For meat	40	X
20	0102909090	Other	0	A
21	0103100000	Pure-bred breeding animals	18	A
22	0103910000	Weighing less than 50 kg	18	X
23	0103920000	Weighing 50 kg or more	18	X
24	0104101000	Pure-bred breeding animals	0	A
25	0104109000	Other	8	A
26	0104201000	Milk goats	8	A
27	0104209000	Other	8	A
28	0105111000	Pure-bred breeding animals	9	A
29	0105119000	Other	9	A
30	0105120000	Turkeys	9	A
31	0105131000	Pure-bred breeding animals	0	A
32	0105139000	Other	18	B
33	0105140000	Geese	9	A
34	0105150000	Guinea fowls	9	A
35	0105941000	Pure-bred breeding animals	9	B
36	0105949000	Other	9	B
37	0105991010	Pure-bred breeding animals	0	A
38	0105991090	Other	18	B
39	0105992000	Turkeys	9	A
40	0105999000	Other	9	A

41	0106110000	Primates	8	A
42	0106121000	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	8	A
43	0106122000	Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	8	B
44	0106130000	Camels and other camelids (Camelidae)	8	B
45	0106141000	Pure-bred breeding animals	0	A
46	0106149000	Other	8	B
47	0106191000	Dogs	8	B
48	0106193000	Deer	8	B
49	0106194000	Bears	8	A
50	0106195010	Pure-bred breeding animals	0	A
51	0106195090	Other	8	A
52	0106196010	Pure-bred breeding animals	0	A
53	0106196090	Other	8	B
54	0106199000	Other	8	B
55	0106201000	Snakes	8	A
56	0106202000	Fresh-water tortoises	8	B
57	0106203000	Turtles	8	A
58	0106209000	Other	8	A
59	0106310000	Birds of prey	8	B
60	0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	B
61	0106330000	Ostriches; emus (Dromaius novaehollandiae)	8	A
62	0106390000	Other	8	A
63	0106410000	Bees		
		- Honey bees	8	B
		- Other	8	A
64	0106490000	Other	8	A
65	0106901000	Amphibia	8	A
66	0106903010	Lug worms	8	B
67	0106903020	Sludge worms	8	A
68	0106903090	Other	8	A
69	0106909000	Other	8	B
70	0201100000	Carcasses and half-carcasses	40	A
71	0201201000	Short ribs	40	A
72	0201209000	Other	40	A
73	0201300000	Boneless	40	A
74	0202100000	Carcasses and half-carcasses	40	A
75	0202201000	Short ribs	40	A
76	0202209000	Other	40	A
77	0202300000	Boneless	40	A
78	0203110000	Carcasses and half-carcasses	22.5	X
79	0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	X
80	0203191000	Streaky pork	22.5	X
81	0203199000	Other	22.5	X
82	0203210000	Carcasses and half-carcasses	25	X
83	0203220000	Hams, shoulders and cuts thereof, with bone in	25	X
84	0203291000	Streaky pork	25	X
85	0203299000	Other	25	X
86	0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	C
87	0204210000	Carcasses and half-carcasses	22.5	C
88	0204220000	Other cuts with bone in	22.5	C
89	0204230000	Boneless	22.5	C

90	0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	C
91	0204410000	Carcasses and half-carcasses	22.5	C
92	0204420000	Other cuts with bone in	22.5	C
93	0204430000	Boneless	22.5	C
94	0204500000	Meat of goats	22.5	C
95	0205000000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	27	C
96	0206100000	Of bovine animals, fresh or chilled	18	C
97	0206210000	Tongues	18	A
98	0206220000	Livers	18	A
99	0206291000	Tails	18	A
100	0206292000	Feet	18	A
101	0206299000	Other	18	A
102	0206300000	Of swine, fresh or chilled	18	X
103	0206410000	Livers	18	X
104	0206491000	Feet	18	C
105	0206499000	Other	18	C
106	0206800000	Other, fresh or chilled	18	C
107	0206900000	Other, frozen	18	C
108	0207110000	Not cut in pieces, fresh or chilled	18	X
109	0207120000	Not cut in pieces, frozen	20	X
110	0207131000	Cuts	18	X
111	0207132010	Liver	22.5	X
112	0207132090	Other	27	X
113	0207141010	Leg	20	X
114	0207141020	Breast	20	X
115	0207141030	Wing	20	X
116	0207141090	Other	20	X
117	0207142010	Liver	22.5	X
118	0207142090	Other	27	X
119	0207240000	Not cut in pieces, fresh or chilled	18	C
120	0207250000	Not cut in pieces, frozen	18	C
121	0207261000	Cuts	18	C
122	0207262010	Liver	22.5	C
123	0207262090	Other	27	C
124	0207271000	Cuts	18	C
125	0207272010	Liver	22.5	C
126	0207272090	Other	27	C
127	0207410000	Not cut in pieces, fresh or chilled	18	X
128	0207420000	Not cut in pieces, frozen	18	X
129	0207430000	Fatty livers, fresh or chilled	22.5	X
130	0207441000	Cuts	18	X
131	0207442010	Liver	22.5	X
132	0207442090	Other	27	X
133	0207451000	Cuts	18	X
134	0207452010	Liver	22.5	X
135	0207452090	Other	27	X
136	0207510000	Not cut in pieces, fresh or chilled	18	C
137	0207520000	Not cut in pieces, frozen	18	X
138	0207530000	Fatty livers, fresh or chilled	22.5	C
139	0207541000	Cuts	18	C
140	0207542010	Liver	22.5	C
141	0207542090	Other	27	C
142	0207551000	Cuts	18	C

143	0207552010	Liver	22.5	C
144	0207552090	Other	27	C
145	0207601000	Not cut in pieces, fresh or chilled	18	C
146	0207602000	Not cut in pieces, frozen	18	X
147	0207603100	Cuts	18	C
148	0207603210	Liver	22.5	C
149	0207603290	Other	27	C
150	0207604100	Cuts	18	C
151	0207604210	Liver	22.5	C
152	0207604290	Other	27	C
153	0208100000	Of rabbits or hares	22.5	C
154	0208300000	Of primates	18	B
155	0208401000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	A
156	0208402000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	30	A
157	0208500000	Of reptiles (including snakes and turtles)	18	A
158	0208600000	Of camels and other camelids (Camelidae)	18	C
159	0208901000	Of deer	27	C
160	0208909010	Of marine animals	30	A
161	0208909090	Other	18	C
162	0209100000	Of pigs	3	A
163	0209900000	Other	3	A
164	0210110000	Hams, shoulders and cuts thereof, with bone in	25	X
165	0210120000	Bellies (streaky) and cuts thereof	30	X
166	0210190000	Other	25	X
167	0210201000	Dried or smoked	27	X
168	0210209000	Other	27	X
169	0210910000	Of primates	22.5	C
170	0210921000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	22.5	X
171	0210922000	Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	22.5	X
172	0210930000	Of reptiles (including snakes and turtles)	22.5	C
173	0210991010	Of bovine animals	22.5	X
174	0210991090	Other		
		- Of poultry	22.5	C
		- Other	22.5	X
175	0210999020	Of poultry	22.5	C
176	0210999090	Other		
		- Of sheep or goats	22.5	C
		- Other	22.5	X
177	0301111000	Fancy carp	10	A
178	0301119000	Other	10	X
179	0301190000	Other	10	X
180	0301910000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	A
181	0301921000	Glass eels(Not exceeding 0.3g per unit, for aquaculture)	0	A
182	0301922000	Young eels(exceeding 0.3g and not exceeding 50g per unit, for aquaculture)	5	X
183	0301929010	Glass eels, other than for aquaculture	10	X
184	0301929090	Other	20	X

185	0301931000	Crusian carp (Carassius spp.)	10	B
186	0301939000	Other	10	B
187	0301940000	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		
		- Atlantic bluefin tunas (Thunnus thynnus)	10	A
		- Pacific bluefin tunas (Thunnus orientalis)	10	X
188	0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	A
189	0301992000	Yellow tail	10	A
190	0301994010	Fry (for aquaculture)	0	A
191	0301994091	Red seabream (Pagrus major)	28% or 2,052won/kg whichever is the greater	X
192	0301994099	Other	28% or 2,052won/kg whichever is the greater	X
193	0301995000	Conger eel	10	A
194	0301996000	Sharp toothed eel	10	A
195	0301997000	Hagfish	10	B
196	0301998000	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10	X
197	0301999010	True bass	10	X
198	0301999020	Puffers	10	X
199	0301999040	Rock fish (including pacific ocean perch)	10	X
200	0301999051	Fry (for aquaculture)	0	A
201	0301999059	Other	28	X
202	0301999060	Mullets	10	B
203	0301999070	Loaches	10	B
204	0301999080	Cat fishes	10	A
205	0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	X
206	0301999092	Crusian carp (Other than Cyprinus spp.)	10	B
207	0301999095	Croakers	10	X
208	0301999099	Other		
		- Tilapia	10	A
		- Salmon	10	A
		- Grass carp	10	A
		- 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	B
		- Other	10	X
209	0302110000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	A
210	0302130000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	B
211	0302140000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	B
212	0302190000	Other	20	A
213	0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	X
214	0302220000	Plaice (Pleuronectes platessa)	20	A
215	0302230000	Sole (Solea spp.)	20	A
216	0302240000	Turbots (Psetta maxima)	20	X
217	0302290000	Other	20	X
218	0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	A

219	0302320000	Yellowfin tunas (Thunnus albacares)	20	A
220	0302330000	Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	20	A
221	0302340000	Bigeye tunas (Thunnus obesus)	20	A
222	0302351000	Atlantic bluefin tunas (Thunnus thynnus)	20	A
223	0302352000	Pacific bluefin tunas (Thunnus orientalis)	20	X
224	0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	A
225	0302390000	Other	20	X
226	0302410000	Herrings (Clupea harengus, Clupea pallasii)	20	A
227	0302420000	Anchovies (Engraulis spp.)	20	X
228	0302430000	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20	A
229	0302440000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	20	X
230	0302450000	Jack and horse mackerel (Trachurus spp.)	20	A
231	0302460000	Cobia (Rachycentron canadum)	20	X
232	0302470000	Swordfish (Xiphias gladius)	20	A
233	0302491000	Seerfishes (Scomberomorus spp.)	20	X
234	0302492000	Silver pomfrets (Pampus spp.)	20	X
235	0302493000	Pacific saury (Cololabis saira)	20	B
236	0302499000	Other	20	X
237	0302510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	B
238	0302520000	Haddock (Melanogrammus aeglefinus)	20	A
239	0302530000	Coalfish (Pollachius virens)	20	A
240	0302540000	Hake (Merluccius spp., Urophycis spp.)	20	X
241	0302550000	Alaska Pollock (Theragra chalcogramma)	20	X
242	0302560000	Blue whitings (Micromesistius poutassou, Micromesistius australis)	20	X
243	0302590000	Other	20	X
244	0302710000	Tilapias (Oreochromis spp.)	20	X
245	0302720000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	X
246	0302730000	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	20	X
247	0302740000	Eels (Anguilla spp.)	20	A
248	0302790000	Other	20	X
249	0302810000	Dogfish and other sharks	20	A
250	0302820000	Rays and skates (Rajidae)	20	X
251	0302830000	Toothfish (Dissostichus spp.)	20	A
252	0302840000	Seabass (Dicentrarchus spp.)	20	X
253	0302850000	Seabream (Sparidae)	20	X
254	0302891000	Yellow tail	20	A
255	0302892000	Hair tail	20	X
256	0302893000	Conger eel	20	A
257	0302894000	Sharp toothed eel	20	A
258	0302895000	Horn fish (Hyporhampus sajori)	20	B
259	0302896000	Seabream(other than Sparidae)	20	X
260	0302899020	Puffers	20	B
261	0302899040	Angler (monkfish)	20	C
262	0302899090	Other	20	A
263	0302911000	Livers	20	A
264	0302912000	Roes, milt	20	A
265	0302920000	Shark fins	20	A
266	0302990000	Other	20	A
267	0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	10	B

268	0303120000	Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10	C
269	0303130000	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	B
270	0303140000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	B
271	0303190000	Other	10	B
272	0303230000	Tilapias (Oreochromis spp.)	10	X
273	0303240000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	X
274	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	X
275	0303260000	Eels (Anguilla spp.)	10	B
276	0303290000	Other	10	X
277	0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10	X
278	0303320000	Plaice (Pleuronectes platessa)	10	X
279	0303330000	Sole (Solea spp.)	10	B
280	0303340000	Turbots (Psetta maxima)	10	X
281	0303391000	Plaice, other than Pleuronectes platessa	10	X
282	0303399000	Other	10	X
283	0303410000	Albacore or longfinned tunas (Thunnus alalunga)	10	B
284	0303420000	Yellowfin tunas (Thunnus albacares)	10	X
285	0303430000	Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	10	B
286	0303440000	Bigeye tunas (Thunnus obesus)	10	C
287	0303451000	Atlantic bluefin tunas (Thunnus thynnus)	10	B
288	0303452000	Pacific bluefin tunas (Thunnus orientalis)	10	B
289	0303460000	Southern bluefin tunas (Thunnus maccoyii)	10	B
290	0303490000	Other	10	B
291	0303510000	Herrings (Clupea harengus, Clupea pallasii)	10	X
292	0303530000	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	10	X
293	0303540000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	10	X
294	0303550000	Jack and horse mackerel (Trachurus spp.)	10	X
295	0303560000	Cobia (Rachycentron canadum)	10	X
296	0303570000	Swordfish (Xiphias gladius)	10	X
297	0303591000	Seerfishes (Scomberomorus spp.)	10	C
298	0303592000	Pacific saury (Cololabis saira)	24	C
299	0303599000	Other	10	A
300	0303630000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	X
301	0303640000	Haddock (Melanogrammus aeglefinus)	10	B
302	0303650000	Coalfish (Pollachius virens)	10	B
303	0303660000	Hake (Merluccius spp., Urophycis spp.)	10	B
304	0303670000	Alaska Pollock (Theragra chalcogramma)	22	X
305	0303680000	Blue whitings (Micromesistius poutassou, Micromesistius australis)	10	X
306	0303691000	Whip tail or hoki	10	B
307	0303699000	Other	22	X
308	0303810000	Dogfish and other sharks	10	B
309	0303821000	Rays	10	X
310	0303822000	Skates	10	X
311	0303830000	Toothfish (Dissostichus spp.)	10	B
312	0303840000	Sea bass (Dicentrarchus spp.)	10	X

313	0303891000	Sable fish	10	B
314	0303892000	Hair tail	10	X
315	0303893010	Red horsehead fish (Branchiostegus japonicus)	10	C
316	0303893020	Yellow horsehead (Branchiostegus albus)	10	A
317	0303893090	Other	10	A
318	0303894000	Conger eel	10	C
319	0303895010	Small yellow croaker (Larimichthys polyactis)	10	C
320	0303895020	Large yellow croaker (Larimichthys crocea)	10	C
321	0303895090	Other	10	C
322	0303896000	Horn fish (Hyporhampus sajori)	10	C
323	0303898000	Puffers	10	C
324	0303899010	White sea smelt	10	B
325	0303899020	Thorny head	10	B
326	0303899030	John dory	10	B
327	0303899040	Atka mackerel	10	B
328	0303899050	Rock fish (including pacific ocean perch)	10	C
329	0303899060	Angler (monkfish)	10	C
330	0303899070	Hagfish (Pacific, Atlantic)	10	B
331	0303899080	Milk fish	10	A
332	0303899091	Croakers	10	C
333	0303899092	Sand lance	10	B
334	0303899093	Toothfish, other than Dissostichus spp.	10	B
335	0303899099	Other	10	A
336	0303911000	Livers	10	A
337	0303912010	Of Alaska Pollock	10	B
338	0303912090	Other	10	C
339	0303920000	Shark fins	10	B
340	0303990000	Other	10	A
341	0304310000	Tilapias (Oreochromis spp.)	20	B
342	0304320000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	B
343	0304330000	Nile Perch (Lates niloticus)	20	B
344	0304390000	Other	20	B
345	0304410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	B
346	0304420000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	B
347	0304431000	Plaice	20	A
348	0304439000	Other	20	B
349	0304440000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	B
350	0304450000	Swordfish (Xiphias gladius)	20	A
351	0304460000	Toothfish (Dissostichus spp.)	20	A
352	0304470000	Dogfish and other sharks	20	B
353	0304480000	Rays and skates (Rajidae)	20	B
354	0304491000	Conger eel	20	X
355	0304492000	Bluefin tunas	20	A
356	0304499000	Other	20	B
357	0304511000	Fish surimi	20	C
358	0304519000	Other	20	C
359	0304520000	Salmonidae	20	C

360	0304530000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	C
361	0304540000	Swordfish (Xiphias gladius)	20	A
362	0304550000	Toothfish (Dissostichus spp.)	20	A
363	0304560000	Dogfish and other sharks	20	C
364	0304573000	Fish surimi	20	C
365	0304579000	Other	20	C
366	0304591000	Conger eel	20	A
367	0304592000	Plaice	20	A
368	0304593010	Fish surimi	20	A
369	0304593090	Other	20	A
370	0304599010	Fish surimi	20	C
371	0304599090	Other	20	C
372	0304610000	Tilapias (Oreochromis spp.)	10	B
373	0304620000	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	X
374	0304630000	Nile Perch (Lates niloticus)	10	X
375	0304690000	Other	10	X
376	0304710000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	B
377	0304720000	Haddock (Melanogrammus aeglefinus)	10	X
378	0304730000	Coalfish (Pollachius virens)	10	X
379	0304740000	Hake (Merluccius spp., Urophycis spp.)	10	X
380	0304750000	Alaska Pollock (Theragra chalcogramma)	10	X
381	0304790000	Other	10	B
382	0304810000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	X
383	0304820000	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10	X
384	0304831000	Plaice	10	B
385	0304839000	Other	10	X
386	0304840000	Swordfish (Xiphias gladius)	10	X
387	0304850000	Toothfish (Dissostichus spp.)	10	A
388	0304860000	Herrings (Clupea harengus, Clupea pallasii)	10	X
389	0304871000	Bluefin tunas	10	B
390	0304879000	Other	10	X
391	0304881000	Dogfish, other sharks	10	X
392	0304889000	Other	10	X
393	0304891000	Of conger-eel	10	B
394	0304892000	Of toothfish, other than Dissostichus spp.	10	A
395	0304893000	Of tilapia, other than Oreochromis spp.	10	B
396	0304894000	Of file fish	10	B
397	0304895000	Of mackerels	10	A
398	0304899000	Other	10	A
399	0304911000	Frozen fish surimi	10	X
400	0304919000	Other	10	X
401	0304921000	Frozen fish surimi	10	A
402	0304929000	Other	10	A
403	0304931000	Frozen fish surimi	10	X
404	0304939000	Other	10	C
405	0304941000	Frozen fish surimi	10	X
406	0304949000	Other	10	X

407	0304951000	Frozen fish surimi	10	X
408	0304959000	Other	10	C
409	0304960000	Dogfish and other sharks		
		- Frozen fish surimi	10	X
		- Other	10	C
410	0304970000	Rays and skates (Rajidae)		
		- Frozen fish surimi	10	X
		- Other	10	C
411	0304991000	Frozen fish surimi	10	X
412	0304999000	Other	10	C
413	0305201000	Livers	20	A
414	0305202000	Roes and milt, dried	20	A
415	0305203000	Roes and milt, smoked	20	A
416	0305204010	Of Alaska Pollack	20	A
417	0305204020	Of yellow corvina	20	A
418	0305204030	Of herrings	20	A
419	0305204090	Other	20	A
420	0305311000	Dried	20	B
421	0305312000	Salted or in brine	20	B
422	0305321000	Dried	20	B
423	0305322000	Salted or in brine	20	B
424	0305391000	Dried	20	B
425	0305392000	Salted or in brine	20	B
426	0305410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	X
427	0305420000	Herrings (Clupea harengus, Clupea pallasii)	20	A
428	0305430000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	B
429	0305440000	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20	B
430	0305491000	Anchovies	20	X
431	0305492000	Alaska Pollock	20	A
432	0305499000	Other	20	B
433	0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	B
434	0305520000	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20	X
435	0305531000	Alaska Pollock	20	X
436	0305539000	Other	20	X
437	0305541000	Anchovies (Engraulis spp.)	20	X
438	0305549000	Other	20	X
439	0305594000	Yellow corvina	20	X
440	0305595000	Puffers	20	A
441	0305596000	Sharp toothed eel	20	A

442	0305597000	Sand lance	20	A
443	0305598000	Blenny or gunnel, including juvenile white bait	20	A
444	0305599000	Other	20	X
445	0305610000	Herrings (Clupea harengus, Clupea pallasii)	20	A
446	0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	A
447	0305631000	Salt fermented anchovy	20	X
448	0305639000	Other	20	X
449	0305640000	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20	C
450	0305691000	Salmon	20	A
451	0305692000	Trout	20	A
452	0305693000	Hair tail	20	X
453	0305694000	Sardines	20	A
454	0305695000	Mackerel	20	X
455	0305696000	Yellow corvina	20	B
456	0305698000	Saury (including horn fish)	20	A
457	0305699000	Other		
		- Jack and horse mackerel	20	A
		- Other	20	C
458	0305711000	Smoked	20	B
459	0305712000	Dried	20	A
460	0305713000	Salted or in brine	20	C
461	0305720000	Fish heads, tails and maws	20	A
462	0305790000	Other	20	A
463	0306111000	Smoked	20	B
464	0306119000	Other	20	B
465	0306121000	Smoked	20	A
466	0306129000	Other	20	A
467	0306141010	Smoked	20	A
468	0306141090	Other	20	X
469	0306142000	King crabs		
		- Smoked	20	C
		- Other	20	X
470	0306143010	Smoked	20	C
471	0306143090	Other	14	X
472	0306149010	Smoked	20	C
473	0306149090	Other	14	X
474	0306151000	Smoked	20	B
475	0306159000	Other	20	X
476	0306161010	Smoked	20	X
477	0306161090	Other	20	X
478	0306169010	Smoked	20	X
479	0306169090	Other	20	X
480	0306171010	Smoked	20	X
481	0306171090	Other	20	X
482	0306179010	Smoked	20	X
483	0306179091	White leg shrimp (Litopenaeus vannamei)	20	X
484	0306179099	Other	20	X
485	0306191000	Smoked	20	B

486	0306199000	Other	20	X
487	0306310000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20	C
488	0306320000	Lobsters (Homarus spp.)	20	X
489	0306331000	Swimming crab(Portunus trituberculatus)	20	X
490	0306332000	Snow crabs	20	X
491	0306339000	Other	20	X
492	0306340000	Norway lobsters (Nephrops norvegicus)	20	X
493	0306350000	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20	C
494	0306360000	Other shrimps and prawns	20	C
495	0306390000	Other	20	X
496	0306910000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
		- Smoked	20	B
		- Other	20	C
497	0306920000	Lobsters (Homarus spp.)		
		- Smoked	20	A
		- Other	20	X
498	0306930000	Crabs		
		- Smoked		
		-- Crab meat	20	A
		-- Other	20	C
		- Salted or in brine	20	X
		- Other	20	C
499	0306940000	Norway lobsters (Nephrops norvegicus)		
		- Smoked	20	B
		- Other	20	X
500	0306951020	Dried	20	X
501	0306951030	Salted or in brine	32	X
502	0306951040	Smoked	20	X
503	0306959020	Dried	20	X
504	0306959030	Salted or in brine	32	X
505	0306959040	Smoked	20	X
506	0306992000	Dried	20	X
507	0306993000	Salted or in brine	20	X
508	0306994000	Smoked	20	B
509	0307111010	For seed	0	A
510	0307111090	Other	5	A
511	0307119000	Other	20	A
512	0307120000	Frozen	20	A
513	0307192000	Dried	20	A
514	0307193000	Salted or in brine	20	A
515	0307194000	Smoked	20	A
516	0307211000	Of the genera Pecten, Chlamys or Placopecten	20	B
517	0307219000	Other		
		- Live, fresh or chilled	20	B
		- Other	20	C
518	0307221000	Of the genera Pecten, Chlamys or Placopecten	20	X
519	0307229000	Other	20	X
520	0307291000	Of the genera Pecten, Chlamys or Placopecten		
		- Smoked	20	B
		- Other	20	A
521	0307299000	Other		

		- Smoked	20	B
		- Dried	20	C
		- Salted or in brine	20	X
522	0307310000	Live, fresh or chilled	20	A
523	0307320000	Frozen	20	X
524	0307392000	Dried	20	A
525	0307399000	Other	20	A
526	0307421010	Sepia officinalis, Rossia macrosoma, Sepiola spp.	10	B
527	0307421090	Other	20	C
528	0307422010	Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.	10	A
529	0307422090	Other	20	C
530	0307431010	Sepia officinalis, Rossia macrosoma, Sepiola spp.	10	X
531	0307431090	Other	20	X
532	0307432010	Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.	22	X
533	0307432090	Other	22	X
534	0307492010	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	10	X
535	0307492090	Other	20	X
536	0307493010	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	10	X
537	0307493090	Other	20	C
538	0307494010	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	20	A
539	0307494090	Other	20	B
540	0307511000	Poulp squid	20	B
541	0307512000	Webfoot octopus	20	B
542	0307519000	Other	20	B
543	0307521000	Octopus	20	X
544	0307522000	Poulp squid	20	X
545	0307523000	Webfoot octopus	20	X
546	0307529000	Other	20	X
547	0307592000	Dried	20	A
548	0307599000	Other		
		- Smoked	20	B
		- Other	20	C
549	0307600000	Snails, other than sea snails		
		- Smoked	20	B
		- Other	20	A
550	0307711000	Hard clams		
		- Hard clams spat	20	A
		- Other	20	B
551	0307712010	For seed	0	A
552	0307712090	Other	20	B
553	0307713000	Cockles	20	A
554	0307714000	Baby clams	20	B
555	0307715000	Butter clam	20	C
556	0307719000	Other	20	C
557	0307721000	Cockles	20	A
558	0307722000	Hen clams	20	A
559	0307723000	Baby clams	20	X
560	0307724000	Ark shell	20	B

561	0307725000	Butter clam	20	X
562	0307729000	Other	20	X
563	0307792010	Hen clams	20	A
564	0307792020	Baby clams	20	A
565	0307792090	Other	20	C
566	0307793010	Hen clams	20	A
567	0307793020	Baby clams	20	B
568	0307793090	Other	20	X
569	0307794010	Cockles	20	A
570	0307794090	Other	20	B
571	0307810000	Live, fresh or chilled abalone (Haliotis spp.)	20	X
572	0307820000	Live, fresh or chilled stromboid conchs (Strombus spp.)	20	C
573	0307830000	Frozen abalone (Haliotis spp.)	20	X
574	0307840000	Frozen stromboid conchs (Strombus spp.)	20	X
575	0307871000	Dried	20	C
576	0307872000	Salted or in brine	20	X
577	0307873000	Smoked	20	B
578	0307881000	Dried	20	C
579	0307882000	Salted or in brine	20	X
580	0307883000	Smoked	20	B
581	0307911000	Top shells	20	A
582	0307912010	For seed	0	A
583	0307912090	Other	20	A
584	0307913000	Adductors muscles of shell fish	20	A
585	0307914000	Marsh clams	20	A
586	0307919000	Other	20	C
587	0307921000	Adductor muscles of shell fish	20	X
588	0307922000	Top shells	20	A
589	0307929000	Other	20	X
590	0307992100	Adductor muscles of shell fish	20	A
591	0307992900	Other	20	C
592	0307993000	Salted or in brine		
		- Top shells	20	A
		- Other	20	X
593	0307994110	In airtight containers	20	B
594	0307994120	Not in airtight containers	20	A
595	0307994900	Other	20	B
596	0308110000	Live, fresh or chilled	20	A
597	0308120000	Frozen	20	A
598	0308192000	Dried	20	A
599	0308193000	Salted or in brine	20	A
600	0308194000	Smoked	20	B
601	0308210000	Live, fresh or chilled	20	A
602	0308220000	Frozen	20	X
603	0308292000	Dried	20	C
604	0308293000	Salted or in brine	20	A
605	0308294000	Smoked	20	B
606	0308301000	Live, fresh or chilled	20	A
607	0308302000	Frozen	20	X
608	0308303000	Dried	20	C
609	0308304000	Salted or in brine	20	B
610	0308305000	Smoked	20	B
611	0308901011	For seed	0	A

612	0308901019	Other	20	B
613	0308901090	Other	20	X
614	0308902010	Sea-squirts	20	A
615	0308902090	Other	20	X
616	0308903000	Dried		
		- Sea-squirts	20	A
		- Other	20	C
617	0308904000	Salted or in brine	20	X
618	0308905000	Smoked	20	B
619	0309100000	Of fish	20	A
620	0309901000	Of crustaceans		
		- Smoked	20	B
		- Other	20	X
621	0309902000	Of molluscs		
		- Smoked	20	B
		- Live, fresh or chilled	20	C
		- Dried	20	C
		- Other	20	X
622	0309909000	Other		
		- Frozen		
		-- Sea-squirts	20	A
		-- Other	20	X
		- Dried		
		-- Sea-squirts	20	A
		-- Other	20	C
		- Salted or in brine	20	X
		- Other	20	B
623	0401100000	Of a fat content, by weight, not exceeding 1 %	36	X
624	0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	C
625	0401401000	Frozen cream	36	X
626	0401409000	Other	36	X
627	0401501000	Frozen cream	36	X
628	0401509000	Other	36	X
629	0402101010	Skim milk powder	176	X
630	0402101090	Other	176	X
631	0402109000	Other	176	X
632	0402211000	Whole milk powder	176	X
633	0402219000	Other	176	X
634	0402290000	Other	176	X
635	0402911000	Unsweetened evaporated milk	89	X
636	0402919000	Other	89	X
637	0402991000	Sweetened evaporated milk	89	X
638	0402999000	Other	89	X
639	0403201000	Fluid		
		- Of HSK 1901.10-1090	40	C
		- Other	36	X
640	0403202000	Frozen		
		- Of HSK 1901.10-1090	40	C
		- Other	36	X
641	0403209000	Other		
		- Of HSK 1901.10-1090	40	C
		- Other	36	X

642	0403901000	Butter milk	89	X
643	0403909000	Other	36	X
644	0404101011	For feeding	49.5	C
645	0404101019	Other	49.5	C
646	0404101091	For feeding	49.5	X
647	0404101099	Other	49.5	X
648	0404102111	For feeding	49.5	X
649	0404102119	Other	49.5	X
650	0404102121	For feeding	49.5	C
651	0404102129	Other	49.5	C
652	0404102131	For feeding	49.5	C
653	0404102139	Other	49.5	C
654	0404102191	For feeding	49.5	X
655	0404102199	Other	49.5	X
656	0404102910	For feeding	49.5	X
657	0404102990	Other	49.5	X
658	0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	X
659	0404902000	Of a fat content, by weight, exceeding 1.5 %	36	X
660	0405100000	Butter	89	X
661	0405200000	Dairy spreads	8	B
662	0405900000	Other	89	C
663	0406101010	Mozzarella cheese	36	X
664	0406101020	Cream cheese	36	X
665	0406101090	Other	36	X
666	0406102000	Curd	36	X
667	0406200000	Grated or powdered cheese, of all kinds	36	X
668	0406300000	Processed cheese, not grated or powdered	36	X
669	0406400000	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	36	X
670	0406901000	Cheddar cheese	36	X
671	0406902000	Gouda cheese	36	X
672	0406903000	Camembert cheese	36	X
673	0406904000	Emmental cheese	36	X
674	0406909000	Other	36	X
675	0407110000	Of fowls of the species Gallus domesticus	27	C
676	0407190000	Other	27	C
677	0407210000	Of fowls of the species Gallus domesticus	27	C
678	0407290000	Other	27	C
679	0407900000	Other	27	C
680	0408110000	Dried	27	X
681	0408190000	Other	27	X
682	0408910000	Dried	27	C
683	0408991000	Of fowls of the species Gallus domesticus	41.6	X
684	0408999000	Other	27	X
685	0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	X
686	0410100000	Insects		
		- Of HSK 0208.90-9090	18	C
		- Of HSK 0210.99-9090	22.5	X
		- Other	8	A
687	0410901000	Edible-nest Swiftlet' nests	8	A
688	0410902000	Royal jelly	8	C

689	0410909000	Other	8	A
690	0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	A
691	0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	A
692	0502900000	Other	3	A
693	0504001010	Of bovine	27	C
694	0504001021	For sausage casing	27	C
695	0504001029	Other	27	C
696	0504001031	For sausage casing	27	C
697	0504001039	Other	27	C
698	0504001090	Other	27	C
699	0504002000	Bladders	27	C
700	0504003000	Stomachs	27	C
701	0505100000	Feathers of a kind used for stuffing; down	3	B
702	0505901000	Powder of feathers	5	A
703	0505909000	Other	5	B
704	0506100000	Ossein and bones treated with acid	3	A
705	0506901020	Of bovine animals	9	A
706	0506901090	Other	3	A
707	0506902000	Powder of bones	25.6	C
708	0506909000	Other	3	A
709	0507101000	Ivory of elephant	8	A
710	0507109000	Other	8	A
711	0507901110	In whole	20	X
712	0507901190	Other	20	X
713	0507901200	Antlers	20	X
714	0507902010	Tortoise shells and plates	8	A
715	0507902020	Whalebone and whalebone hair	8	A
716	0507902090	Other	8	A
717	0508001000	Coral	8	A
718	0508002010	Mother of pearl shells	8	A
719	0508002020	Abalone shells	8	A
720	0508002030	Oyster shells	8	A
721	0508002040	Snail shells	8	A
722	0508002050	Trocus shells	8	A
723	0508002060	Agoya shells	8	A
724	0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	8	A
725	0508002090	Other	8	X
726	0508009000	Other	8	A
727	0510003000	Musk	8	A
728	0510004000	Ox bezoar	8	A
729	0510009000	Other	8	A
730	0511100000	Bovine semen	0	A
731	0511911010	Brine shrimp eggs	8	A
732	0511911090	Other	8	A
733	0511912000	Fish waste	5	B
734	0511919000	Other	8	X
735	0511991000	Animal blood	8	A
736	0511992010	Swine semen	0	A
737	0511992090	Other	0	A
738	0511993010	Of bovine	18	A
739	0511993020	Of swine	18	A
740	0511993090	Other	0	A

741	0511994000	Sinews and tendons	18	C
742	0511995030	Horsehair, dressed	3	A
743	0511995090	Other	3	A
744	0511996000	Natural sponges of animal origin	8	A
745	0511999010	Silkworm eggs	18	A
746	0511999020	Chrysalis of silk worm	8	A
747	0511999030	Dead animals, other than products of dead animals of Chapter 3	8	A
748	0511999040	Paring and similar waste of rawhides or skins	8	A
749	0511999090	Other	8	A
750	0601101000	Of tulips	8	A
751	0601102000	Of lilies	4	A
752	0601104000	Of hyacinthus	8	A
753	0601105000	Of gladiolus	8	A
754	0601106000	Of iris	8	A
755	0601107000	Of freesias	8	A
756	0601108000	Of narcissus	8	A
757	0601109000	Other	8	A
758	0601201000	Of tulips	8	A
759	0601202000	Of lilies	8	A
760	0601207000	Of iris	8	A
761	0601208000	Of freesias	8	A
762	0601209010	Of narcissus	8	A
763	0601209090	Other	8	A
764	0602100000	Unrooted cuttings and slips		
		- Of fruit trees	8	A
		- Other	8	X
765	0602201000	Apple trees	18	A
766	0602202000	Pear trees	18	A
767	0602203000	Peach trees	18	A
768	0602204000	Grape vines	8	A
769	0602206000	Citrus trees	18	A
770	0602209000	Other		
		- Persimmon trees	8	A
		- Other	8	B
771	0602300000	Rhododendrons and azaleas, grafted or not	8	B
772	0602400000	Roses, grafted or not	8	A
773	0602901010	Orchids or orchises	8	A
774	0602901020	Carnations	8	A
775	0602901030	Guzmania empire	8	A
776	0602901040	Gypsophilas	8	A
777	0602901050	Chrysanthemums	8	A
778	0602901060	Cactus	8	A
779	0602901090	Other	8	A
780	0602902010	For bonsai		
		- Larch trees	8	B
		- Cryptomeria	8	B
		- Japanese cypress	8	B
		- Rigi-taeda	8	B
		- Other	8	X
781	0602902021	Maple tree	8	B
782	0602902029	Other	8	B
783	0602902090	Other	8	B

784	0602909010	Peony trees	8	B
785	0602909030	Mulberry trees	18	A
786	0602909040	Mushroom spawn	8	A
787	0602909050	Lawn grass	8	A
788	0602909090	Other		
		- Camellia trees	8	B
		- Other	8	A
789	0603110000	Roses	25	B
790	0603120000	Carnations	25	B
791	0603131000	Cymbidiums	25	B
792	0603132000	Phalaenopsis	25	B
793	0603139000	Other	25	B
794	0603140000	Chrysanthemums	25	B
795	0603150000	Lilies (Lilium spp.)	25	B
796	0603191000	Tulips	25	B
797	0603199000	Other	25	B
798	0603900000	Other	25	B
799	0604201000	Mosses and lichens	8	B
800	0604202000	Foliage of plants	8	B
801	0604209000	Other	8	B
802	0604901000	Mosses and lichens	8	B
803	0604909000	Other	8	B
804	0701100000	For seed	304	X
805	0701900000	Other	304	X
806	0702001000	Cherry tomatoes	45	B
807	0702009000	Other	45	B
808	0703101010	Peeled	135% or 180won/kg whichever is the greater	X
809	0703101090	Other	135% or 180won/kg whichever is the greater	X
810	0703103000	Shallots	27	B
811	0703201000	Peeled	360% or 1,800won/kg whichever is the greater	X
812	0703209000	Other	360% or 1,800won/kg whichever is the greater	X
813	0703901000	Leeks	27	B
814	0703902000	Welsh onions	27	B
815	0703903000	Green onions	27	B
816	0703909000	Other	27	B
817	0704100000	Cauliflowers and broccoli	27	B
818	0704200000	Brussels sprouts	27	X
819	0704901000	Cabbages	27	B
820	0704902000	Chinese cabbages	27	B
821	0704909000	Other	27	B
822	0705110000	Cabbage lettuce (head lettuce)	45	X
823	0705190000	Other	45	X
824	0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	B
825	0705290000	Other	8	B

826	0706101000	Carrots	30% or 134won/kg, whichever is the greater	B
827	0706102000	Turnips	27	B
828	0706901000	Radishes	30	X
829	0706902000	Wasabi and horseradishes	27	A
830	0706903000	Codonopsis	27	X
831	0706904000	Roots of balloon flower (Platycodon grandiflorum)	27	X
832	0706909000	Other	27	B
833	0707000000	Cucumbers and gherkins, fresh or chilled	27	X
834	0708100000	Peas (Pisum sativum)	27	B
835	0708200000	Beans (Vigna spp., Phaseolus spp.)	27	A
836	0708900000	Other leguminous vegetables	27	B
837	0709200000	Asparagus	27	X
838	0709300000	Aubergines (egg-plants)	27	B
839	0709400000	Celery other than celeriac	27	B
840	0709517000	Cultivated mushrooms (Agaricus bisporus)	30	B
841	0709519000	Other	30	C
842	0709520000	Mushrooms of the genus Boletus	30	C
843	0709530000	Mushrooms of the genus Cantharellus	30	C
844	0709540000	Shiitake (Lentinus edodes)	40% or 1,625won/kg whichever is the greater	X
845	0709550000	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	30	X
846	0709560000	Truffles (Tuber spp.)	27	X
847	0709593000	Ling chiu mushrooms	30	B
848	0709594010	King oyster mushrooms	30	B
849	0709594090	Other	30	B
850	0709595000	Winter mushrooms	30	B
851	0709599000	Other	30	C
852	0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	X
853	0709609000	Other	270% or 6,210won/kg whichever is the greater	X
854	0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	B
855	0709910000	Globe artichokes	27	C
856	0709920000	Olives	27	C
857	0709930000	Pumpkins, squash and gourds (Cucurbita spp.)	27	B
858	0709991000	Bracken	30	X
859	0709992000	Flowering ferns	27	X
860	0709993000	Perilla leaves	27	B
861	0709999000	Other	27	B
862	0710100000	Potatoes	27	B
863	0710210000	Peas (Pisum sativum)	27	B
864	0710220000	Beans (Vigna spp., Phaseolus spp.)	27	B
865	0710290000	Other	27	B
866	0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	A

867	0710400000	Sweet corn	30	B
868	0710801000	Onions	27	X
869	0710802000	Garlic	27	X
870	0710804000	Carrots	27	B
871	0710805000	Bracken	30	X
872	0710806000	Pine mushrooms	27	X
873	0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	X
874	0710808010	Aster [Aster scaber Thunb., Aster tataricus L. f., Ligularia fischeri (Ledeb.) Turcz., Solidago virgaurea subsp. asiatica Kitam. ex Hara var. asiatica]	27	B
875	0710808020	Korean thistle [Cirsium setidens (Dunn) Nakai]	27	B
876	0710809010	Welsh onions	27	B
877	0710809090	Other		
		- Bamboo shoots	27	X
		- Other	27	B
878	0710900000	Mixtures of vegetables	27	B
879	0711200000	Olives	27	A
880	0711400000	Cucumbers and gherkins	30	X
881	0711510000	Mushrooms of the genus Agaricus	30	B
882	0711591000	Truffles	27	X
883	0711599000	Other	30	C
884	0711901000	Garlic	360% or 1,800won/kg whichever is the greater	X
885	0711903000	Bamboo shoots	27	X
886	0711904000	Carrots	27	X
887	0711905010	Bracken	27	X
888	0711905020	Flowering ferns	27	X
889	0711905091	Fruits of the genus Capsicum or of the genus Pimenta	270% or 6,210won/kg whichever is the greater	X
890	0711905099	Other	27	A
891	0711909000	Mixtures of vegetables	27	A
892	0712200000	Onions	135% or 180won/kg whichever is the greater	X
893	0712311000	Cultivated mushrooms (Agaricus bisporus)	30	C
894	0712319000	Other	30% or 1,218won/kg whichever is the greater	B
895	0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	X
896	0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg whichever is the greater	C
897	0712340000	Shiitake (Lentinus edodes)	40% or 1,625won/kg whichever is the greater	X
898	0712391010	Pine mushrooms	30	X

899	0712391030	Ling chiu mushrooms	30% or 842won/kg whichever is the greater	C
900	0712391040	Oyster mushrooms	30	C
901	0712391050	Winter mushrooms	30	C
902	0712391090	Other	30% or 1,218won/kg whichever is the greater	B
903	0712392000	Truffles	27	X
904	0712901000	Garlic	360% or 1,800won/kg whichever is the greater	X
905	0712902010	Bracken	30% or 1,807won/kg whichever is the greater	X
906	0712902020	Radishes	30	B
907	0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	B
908	0712902040	Carrots	30% or 864won/kg whichever is the greater	X
909	0712902050	Pumpkins	30	X
910	0712902060	Cabbages	30	X
911	0712902070	Taro stems	30	C
912	0712902080	Sweet potato stems	30	B
913	0712902091	Sweet corn for seeds	370	X
914	0712902092	Sweet corn, excluding those for seeds	370	X
915	0712902093	Potatoes	27	B
916	0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	X
917	0712902095	Codonopsis	30	X
918	0712902096	Aster [Aster scaber Thunb., Aster tataricus L. f., Ligularia fischeri (Ledeb.) Turcz., Solidago virgaurea subsp. asiatica Kitam. ex Hara var. asiatica]	30	X
919	0712902097	Korean thistle [Cirsium setidens (Dunn) Nakai]	30	X
920	0712902099	Other	30	C
921	0712909000	Mixtures of vegetables	27	B
922	0713101000	For seed	27	B
923	0713102000	For feeding	0	A
924	0713109000	Other	27	X
925	0713200000	Chickpeas (garbanzos)	27	C
926	0713311000	For seed	607.5	X
927	0713319000	Other	607.5	X
928	0713321000	For seed	420.8	C
929	0713329000	Other	420.8	X
930	0713331000	For seed	27	B
931	0713339000	Other	27	X
932	0713340000	Bambara beans (Vigna subterranea or Voandzeia subterranea)	27	B
933	0713350000	Cow peas (Vigna unguiculata)	27	B
934	0713390000	Other	27	B

935	0713400000	Lentils	27	C
936	0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	27	B
937	0713600000	Pigeon peas (Cajanus cajan)	27	B
938	0713900000	Other	27	B
939	0714101000	Fresh	887.4	X
940	0714102010	Chips	887.4	X
941	0714102020	Pellets	887.4	X
942	0714102090	Other	887.4	X
943	0714103000	Chilled	887.4	X
944	0714104000	Frozen	45	B
945	0714201000	Fresh	385% or 338won/kg whichever is the greater	X
946	0714202000	Dried	385	X
947	0714203000	Chilled	385	X
948	0714204000	Frozen	45	X
949	0714301000	Frozen	45	B
950	0714309000	Other	385	X
951	0714401000	Frozen	45	B
952	0714409000	Other	385	X
953	0714501000	Frozen	45	B
954	0714509000	Other	385	X
955	0714901010	Frozen	45	X
956	0714901090	Other	18	X
957	0714909010	Frozen	45	B
958	0714909090	Other	385	X
959	0801110000	Desiccated	30	B
960	0801120000	In the inner shell (endocarp)	30	B
961	0801190000	Other	30	B
962	0801210000	In shell	30	B
963	0801220000	Shelled	30	B
964	0801310000	In shell	8	B
965	0801320000	Shelled	8	B
966	0802110000	In shell	8	B
967	0802120000	Shelled	8	B
968	0802210000	In shell	8	X
969	0802220000	Shelled	8	X
970	0802310000	In shell	45	X
971	0802320000	Shelled	30	X
972	0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	X
973	0802420000	Shelled	219.4% or 1,470won/kg whichever is the greater	X
974	0802510000	In shell	30	B
975	0802520000	Shelled	30	B
976	0802610000	In shell	30	C
977	0802620000	Shelled	30	C
978	0802700000	Kola nuts (Cola spp.)	30	X
979	0802800000	Areca nuts	30	X

980	0802910000	Pine nuts, in shell	566.8% or 2,664won/kg whichever is the greater	X
981	0802920000	Pine nuts, shelled	566.8% or 2,664won/kg whichever is the greater	X
982	0802991010	In shell	27% or 803won/kg whichever is the greater	X
983	0802991020	Shelled	27% or 803won/kg whichever is the greater	X
984	0802999000	Other	30	X
985	0803100000	Plantains	30	B
986	0803900000	Other	30	B
987	0804100000	Dates	30	A
988	0804200000	Figs	30	B
989	0804300000	Pineapples	30	C
990	0804400000	Avocados	30	C
991	0804501000	Guavas	30	B
992	0804502000	Mangoes	30	C
993	0804503000	Mangosteens	30	C
994	0805100000	Oranges	50	X
995	0805211000	Korean citrus	144	X
996	0805219000	Other	144	C
997	0805220000	Clementines	144	X
998	0805290000	Other	144	X
999	0805400000	Grapefruit and pomelos	30	B
1000	0805501000	Lemons (Citrus limon, Citrus limonum)	30	C
1001	0805502010	Citrus aurantifolia	30	C
1002	0805502020	Citrus latifolia	144	C
1003	0805900000	Other	144	X
1004	0806100000	Fresh	45	C
1005	0806200000	Dried	21	B
1006	0807110000	Watermelons	45	X
1007	0807191000	Oriental melons	45	X
1008	0807199000	Other	45	X
1009	0807200000	Papaws (papayas)	30	B
1010	0808100000	Apples	45	X
1011	0808300000	Pears	45	X
1012	0808400000	Quinces	45	A
1013	0809100000	Apricots	45	B
1014	0809210000	Sour cherries (Prunus cerasus)	24	B
1015	0809290000	Other	24	B
1016	0809300000	Peaches, including nectarines	45	X
1017	0809401000	Plums	45	C
1018	0809402000	Sloes	45	B
1019	0810100000	Strawberries	45	X
1020	0810200000	Raspberries, blackberries, mulberries and loganberries	45	A
1021	0810300000	Black, white or red currants and gooseberries	45	A
1022	0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	45	A
1023	0810500000	Kiwifruit	45	X

1024	0810600000	Durians	45	B
1025	0810701000	Sweet persimmons	45	X
1026	0810709000	Other	50	X
1027	0810903000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
1028	0810905000	Mumes	50	X
1029	0810909000	Other	45	X
1030	0811100000	Strawberries	30	B
1031	0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	A
1032	0811901000	Chestnuts	30	X
1033	0811902000	Jujubes	30	X
1034	0811903000	Pine-nuts	30	X
1035	0811909000	Other	30	B
1036	0812100000	Cherries	30	A
1037	0812901000	Strawberries	30	X
1038	0812909000	Other	30	B
1039	0813100000	Apricots	45	B
1040	0813200000	Prunes	18	A
1041	0813300000	Apples	45	X
1042	0813401000	Persimmons	50	X
1043	0813402000	Jujubes	611.5% or 5,800won/kg whichever is the greater	X
1044	0813409000	Other	45	B
1045	0813500000	Mixtures of nuts or dried fruits of this Chapter	45	A
1046	0814001000	Peel of citrus fruit	30	B
1047	0814002000	Peel of melons (including watermelons)	30	B
1048	0901110000	Not decaffeinated	2	A
1049	0901120000	Decaffeinated	2	A
1050	0901210000	Not decaffeinated	8	B
1051	0901220000	Decaffeinated	8	B
1052	0901901000	Coffee husks and skins	3	A
1053	0901902000	Coffee substitutes containing coffee	8	B
1054	0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	C
1055	0902200000	Other green tea (not fermented)	513.6	C
1056	0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	A
1057	0902400000	Other black tea (fermented) and other partly fermented tea	40	B
1058	0903000000	Maté	25	B
1059	0904110000	Neither crushed nor ground	8	B
1060	0904120000	Crushed or ground	8	B
1061	0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	X
1062	0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	X
1063	0905100000	Neither crushed nor ground	8	B
1064	0905200000	Crushed or ground	8	B
1065	0906110000	Cinnamon (Cinnamomum zeylanicum Blume)	8	A
1066	0906190000	Other	8	A

1067	0906200000	Crushed or ground		
		- Cinnamon tree flowers	8	A
		- Cinnamon	8	B
1068	0907100000	Neither crushed nor ground	8	B
1069	0907200000	Crushed or ground	8	B
1070	0908110000	Neither crushed nor ground	8	B
1071	0908120000	Crushed or ground	8	B
1072	0908210000	Neither crushed nor ground	8	B
1073	0908220000	Crushed or ground	8	B
1074	0908310000	Neither crushed nor ground	8	B
1075	0908320000	Crushed or ground	8	B
1076	0909210000	Neither crushed nor ground	8	B
1077	0909220000	Crushed or ground	8	B
1078	0909310000	Neither crushed nor ground	8	B
1079	0909320000	Crushed or ground	8	B
1080	0909611000	Seeds of anise or badian	8	B
1081	0909612000	Seeds of caraway	8	B
1082	0909613000	Seeds of fennel and juniper berries	8	B
1083	0909621000	Seeds of anise or badian	8	A
1084	0909622000	Seeds of caraway	8	B
1085	0909623000	Seeds of fennel and juniper berries	8	B
1086	0910111000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
1087	0910112000	Dried	377.3% or 931won/kg whichever is the greater	X
1088	0910119000	Other	377.3% or 931won/kg whichever is the greater	X
1089	0910121000	Fresh or chilled	377.3% or 931won/kg whichever is the greater	X
1090	0910122000	Dried	377.3% or 931won/kg whichever is the greater	X
1091	0910129000	Other	377.3% or 931won/kg whichever is the greater	X
1092	0910200000	Saffron	8	B
1093	0910300000	Turmeric (curcuma)	8	B
1094	0910911000	Curry	8	B
1095	0910919000	Other	8	B
1096	0910991000	Thyme; bay leaves	8	B
1097	0910999000	Other	8	B
1098	1001110000	Seed	3	A
1099	1001190000	Other	3	A
1100	1001911000	Meslin	3	A
1101	1001919000	Other	1.8	A
1102	1001991010	Meslin	3	A
1103	1001991090	Other	0	A
1104	1001992010	Meslin	3	A

1105	1001992090	Other	1.8	A
1106	1001999010	Meslin	3	A
1107	1001999090	Other	1.8	A
1108	1002100000	Seed	108.7	B
1109	1002900000	Other	3	A
1110	1003101000	Malting barley	513	X
1111	1003102000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1112	1003103000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1113	1003109000	Other	299.7	X
1114	1003901000	Malting barley	513	X
1115	1003902000	Unhulled barley	324% or 326won/kg whichever is the greater	X
1116	1003903000	Naked barley	299.7% or 361won/kg whichever is the greater	X
1117	1003909000	Other	299.7	X
1118	1004100000	Seed	554.8	B
1119	1004900000	Other	3	A
1120	1005100000	For seed	328	X
1121	1005901000	For feeding	328	C
1122	1005902000	For popcorn	630	C
1123	1005909000	Other	328	C
1124	1006100000	Rice in the husk (paddy or rough)	513	X
1125	1006201000	Nonglutinous	513	X
1126	1006202000	Glutinous	513	X
1127	1006301000	Nonglutinous	513	X
1128	1006302000	Glutinous	513	X
1129	1006400000	Broken rice	513	X
1130	1007100000	Seed	779.4	X
1131	1007900000	Other	3	A
1132	1008100000	Buckwheat	256.1	X
1133	1008211000	Foxtail millet (Setalia italica)	18	B
1134	1008219000	Other	3	A
1135	1008291000	Foxtail millet (Setalia italica)	3	A
1136	1008299000	Other	3	A
1137	1008300000	Canary seeds	3	A
1138	1008400000	Fonio (Digitaria spp.)	800.3	X
1139	1008500000	Quinoa (Chenopodium quinoa)	800.3	X
1140	1008600000	Triticale	800.3	X
1141	1008900000	Other cereals	800.3	X
1142	1101001000	Of wheat	3	A
1143	1101002000	Of meslin	5	B
1144	1102200000	Maize (corn) flour	5	B
1145	1102901000	Barley flour	260	X
1146	1102902000	Rice flour	513	X
1147	1102903000	Rye flour	5	B
1148	1102909000	Other	800.3	X

1149	1103110000	Of wheat	288.2	C
1150	1103130000	Of maize (corn)	162.9	X
1151	1103191000	Of barley	260	X
1152	1103192000	Of oats	554.8	B
1153	1103193000	Of rice	513	X
1154	1103199000	Other	800.3	B
1155	1103201000	Of wheat	288.2	X
1156	1103202000	Of rice	513	X
1157	1103203000	Of barley	260	X
1158	1103209000	Other	800.3	X
1159	1104120000	Of oats	554.8	B
1160	1104191000	Of rice	513	X
1161	1104192000	Of barley	233	X
1162	1104199000	Other	800.3	X
1163	1104220000	Of oats	554.8	B
1164	1104230000	Of maize (corn)	167	X
1165	1104291000	Of coicis semen	800.3	X
1166	1104292000	Of barley	126	X
1167	1104299000	Other	800.3	X
1168	1104301000	Of rice	5	X
1169	1104309000	Other	5	A
1170	1105100000	Flour, meal and powder	304	X
1171	1105200000	Flakes, granules and pellets	304	X
1172	1106100000	Of the dried leguminous vegetables of heading 07.13	8	B
1173	1106201000	Of arrow roots	8	B
1174	1106209000	Other	8	B
1175	1106300000	Of the products of Chapter 8	8	B
1176	1107100000	Not roasted	269	X
1177	1107201000	Smoked	269	X
1178	1107209000	Other	27	B
1179	1108110000	Wheat starch	50.9	X
1180	1108121000	For food	226	X
1181	1108129000	Other	226	X
1182	1108130000	Potato starch	455	X
1183	1108141000	For food	455	X
1184	1108149000	Other	455	X
1185	1108191000	Of sweet potato	241.2	X
1186	1108199000	Other	800.3	X
1187	1108200000	Inulin	800.3	X
1188	1109000000	Wheat gluten, whether or not dried.	8	A
1189	1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1190	1201109000	Other	487% or 956won/kg whichever is the greater	X
1191	1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	X
1192	1201902000	For feeding	487% or 956won/kg whichever is the greater	X

1193	1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	X
1194	1201909000	Other	487% or 956won/kg whichever is the greater	X
1195	1202301000	In shell	230.5	X
1196	1202302000	Shelled, whether or not broken	230.5	X
1197	1202410000	In shell	230.5	X
1198	1202420000	Shelled, whether or not broken	230.5	X
1199	1203000000	Copra	3	A
1200	1204000000	Linseed, whether or not broken	3	A
1201	1205101000	Seeds for fodder planting	0	A
1202	1205109000	Other	10	A
1203	1205901000	Seeds for fodder planting	0	A
1204	1205909000	Other	10	A
1205	1206000000	Sunflower seeds, whether or not broken	25	B
1206	1207100000	Palm nuts and kernels	3	A
1207	1207210000	Seed	3	A
1208	1207291000	For feeding	2	A
1209	1207299000	Other	3	A
1210	1207300000	Castor oil seeds	3	A
1211	1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	X
1212	1207500000	Mustard seeds	3	A
1213	1207600000	Safflower (Carthamus tinctorius) seeds	3	A
1214	1207700000	Melon seeds	3	A
1215	1207910000	Poppy seeds	3	A
1216	1207991000	Perilla seeds	40% or 410won/kg whichever is the greater	X
1217	1207992000	Shea nuts (karite nuts)	3	A
1218	1207999000	Other	3	A
1219	1208100000	Of soya beans	3	A
1220	1208901000	Seeds of chili peppers or sweet peppers (Capsicum annuum)	3	A
1221	1208909000	Other	3	A
1222	1209100000	Sugar beet seeds	0	A
1223	1209210000	Lucerne(alfalfa) seeds	0	A
1224	1209220000	Clover (Trifolium spp.) seeds	0	A
1225	1209230000	Fescue seeds	0	A
1226	1209240000	Kentucky blue grass (Poa pratensis L.) seeds	0	A
1227	1209250000	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0	A
1228	1209291000	Lupine seed	0	A
1229	1209292000	Sudan grass seed	0	A
1230	1209293000	Orchard grass seeds	0	A
1231	1209294000	Timothy grass seed	0	A
1232	1209299000	Other	0	A
1233	1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	A
1234	1209911010	Onion seeds	0	A
1235	1209911090	Other	0	A
1236	1209912000	Radish seeds	0	A

1237	1209913000	Seeds of chili peppers or sweet peppers (Capsicum annuum)	0	A
1238	1209914000	Cabbage seeds	0	A
1239	1209915000	Tomato seeds	0	A
1240	1209919000	Other	0	A
1241	1209991010	Seeds of oak	0	A
1242	1209991090	Other	0	A
1243	1209992000	Seeds of fruit trees	0	A
1244	1209993000	Tobacco seed	0	A
1245	1209994000	Lawn seed	0	A
1246	1209999000	Other	0	A
1247	1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	X
1248	1210201000	Hop cones	30	B
1249	1210202000	Lupulin	30	A
1250	1211201110	Wild-simulated ginseng	222.8	X
1251	1211201120	Ginseng sprout	222.8	X
1252	1211201190	Other	222.8	X
1253	1211201211	Major roots	222.8	X
1254	1211201219	Other	222.8	X
1255	1211201291	Major roots	222.8	X
1256	1211201299	Other	222.8	X
1257	1211201311	Major roots	754.3	X
1258	1211201319	Other	754.3	X
1259	1211201391	Major roots	754.3	X
1260	1211201399	Other	754.3	X
1261	1211202110	Powder	18	X
1262	1211202120	Tablet or capsule	18	X
1263	1211202190	Other	18	X
1264	1211202210	Powder	754.3	X
1265	1211202220	Tablet or capsule	754.3	X
1266	1211202290	Other	754.3	X
1267	1211203100	Leaves and stems of ginseng	754.3	X
1268	1211203200	Ginseng seed	754.3	X
1269	1211209300	Fresh, chilled or dried	754.3	X
1270	1211209900	Other	754.3	X
1271	1211301000	Fresh, chilled or dried	8	A
1272	1211309000	Other	3	B
1273	1211401000	Fresh, chilled or dried	8	A
1274	1211409000	Other	3	B
1275	1211501000	Fresh, chilled or dried	8	A
1276	1211509000	Other	3	B
1277	1211601000	Fresh, chilled or dried	8	A
1278	1211609000	Other		
		- Edible	45	C
		- Other	3	B
1279	1211901100	Aconiti tuber	8	A
1280	1211901200	Coptidis rhizoma	8	A
1281	1211901300	Polygalae radix	8	A
1282	1211901400	Fritillariae roylei bulbus	8	A
1283	1211901500	Eucommiae cortex	8	A
1284	1211901600	Liquorice roots	8	A
1285	1211901700	Amomi semen	8	A
1286	1211901800	Zizyphi semen	8	A

1287	1211901910	Longanae arillus	8	A
1288	1211901920	Crataegi fructus	8	A
1289	1211901930	Nelumbo semen	8	A
1290	1211901940	Pepper mint	8	A
1291	1211901950	Japanese pepper	8	B
1292	1211901960	Dried roots of balloon flower (Platycodon grandiflorum)	8	X
1293	1211901970	Barbary wolfberry fruit (Lycium chinese Mill)	8	A
1294	1211901980	Chinese magnolia fruit (Schisandra chinensis Baill)	8	A
1295	1211901991	Quisqualis fructus	8	A
1296	1211901992	Wilford's swallow-wort	8	A
1297	1211901993	Polygoni multiflori radix	8	A
1298	1211901999	Other	8	A
1299	1211909010	Edible	45	C
1300	1211909090	Other	3	B
1301	1212211010	Dried	20	B
1302	1212211020	Chilled	20	A
1303	1212211030	Frozen	10	A
1304	1212211090	Other	20	A
1305	1212212010	Dried	20	B
1306	1212212020	Salted	20	B
1307	1212212030	Chilled	20	A
1308	1212212040	Frozen	45	A
1309	1212212090	Other	20	A
1310	1212213010	Dried	20	X
1311	1212213020	Chilled	20	A
1312	1212213030	Frozen	45	A
1313	1212213090	Other	20	A
1314	1212214010	Fresh	20	A
1315	1212214020	Chilled	20	A
1316	1212214030	Frozen	45	A
1317	1212214090	Other	20	A
1318	1212215010	Salted	20	A
1319	1212215020	Chilled	20	A
1320	1212215030	Frozen	45	A
1321	1212215090	Other	20	X
1322	1212216010	Frozen	45	A
1323	1212216090	Other	20	X
1324	1212217011	Frozen	45	A
1325	1212217019	Other	20	A
1326	1212217021	Frozen	45	A
1327	1212217029	Other	20	A
1328	1212217031	Frozen	45	A
1329	1212217039	Other	20	A
1330	1212218011	Frozen	45	A
1331	1212218019	Other	20	A
1332	1212218021	Frozen	45	A
1333	1212218029	Other	20	A
1334	1212218031	Frozen	45	A
1335	1212218039	Other	20	A
1336	1212219011	Frozen	45	A
1337	1212219019	Other	20	X
1338	1212219091	Frozen	45	X
1339	1212219099	Other	20	X

1340	1212291010	Frozen	10	A
1341	1212291090	Other	20	A
1342	1212292010	Frozen	45	A
1343	1212292090	Other	20	A
1344	1212293010	Frozen	45	A
1345	1212293090	Other	20	A
1346	1212294010	Frozen	45	A
1347	1212294090	Other	20	A
1348	1212295010	Frozen	45	A
1349	1212295090	Other	20	A
1350	1212296010	Frozen	45	A
1351	1212296090	Other	20	X
1352	1212297011	Frozen	45	A
1353	1212297019	Other	20	A
1354	1212297021	Frozen	45	A
1355	1212297029	Other	20	A
1356	1212297031	Frozen	45	A
1357	1212297039	Other	20	A
1358	1212298011	Frozen	45	A
1359	1212298019	Other	20	A
1360	1212298021	Frozen	45	A
1361	1212298029	Other	20	A
1362	1212298031	Frozen	45	A
1363	1212298039	Other	20	A
1364	1212299011	Frozen	45	A
1365	1212299019	Other	20	X
1366	1212299091	Frozen	45	X
1367	1212299099	Other	20	X
1368	1212910000	Sugar beet	3	A
1369	1212920000	Locust beans(carob)	20	B
1370	1212930000	Sugar cane	3	A
1371	1212940000	Chicory roots	8	A
1372	1212992000	Konjac	8	A
1373	1212993000	Pollen	8	A
1374	1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	A
1375	1212999000	Other	8	A
1376	1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	8	B
1377	1214101000	For feeding	1	B
1378	1214109000	Other	10	B
1379	1214901000	Fodder roots	100.5	X
1380	1214909011	For feeding	1	B
1381	1214909019	Other	18	B
1382	1214909090	Other	100.5	X
1383	1301200000	Gum Arabic	3	A
1384	1301901000	Oleoresins	3	X
1385	1301902010	Shellac	3	A
1386	1301902090	Other	3	A
1387	1301909000	Other	3	X
1388	1302110000	Opium	8	A
1389	1302120000	Of liquorice	8	A
1390	1302130000	Of hops	30	B
1391	1302140000	Of ephedra	8	B

1392	1302191110	White ginseng extract	20	X
1393	1302191120	White ginseng extract powder	20	X
1394	1302191190	Other	20	X
1395	1302191210	Red ginseng extract	754.3	X
1396	1302191220	Red ginseng extract powder	754.3	X
1397	1302191290	Other	754.3	X
1398	1302191900	Other	20	X
1399	1302192000	Cashew nut shell liquid	8	A
1400	1302193000	Natural lacquer	8	B
1401	1302199010	Saps and extracts of aloes	8	A
1402	1302199020	Cola extract	8	A
1403	1302199031	Angelicae gigantis radix extract (Angelica gigas, Angelica acutiloba)	8	B
1404	1302199032	Schisandrae fructus extract (Schisandra chinensis)	8	B
1405	1302199033	Paeoniae radix extract (Paeonia lactiflora, Paeonia japonica, Paeonia obovata)	8	B
1406	1302199034	Cnidii rhizoma extract (Cnidium officinale, Ligusticum chuanxiong)	8	B
1407	1302199035	Astragali radix extract (Astragalus membranaceus, Astragalus mongholicus)	8	B
1408	1302199039	Other	8	B
1409	1302199091	Vanilla oleoresin or vanilla extract	8	A
1410	1302199099	Other	8	B
1411	1302200000	Pectic substances, pectinates and pectates	8	A
1412	1302311000	Agar-agar in stripe form	8	A
1413	1302312000	Agar-agar, powdered	8	A
1414	1302319000	Other	8	A
1415	1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	A
1416	1302390000	Other	8	A
1417	1401102000	Raw bamboos	8	B
1418	1401109000	Other	8	B
1419	1401200000	Rattans	8	B
1420	1401900000	Other	8	B
1421	1404200000	Cotton linters	3	A
1422	1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	X
1423	1404902010	Bark of paper mulberry	3	X
1424	1404902090	Other	3	X
1425	1404903010	Leaves of Quercus dentata	5	B
1426	1404903020	Leaves of Smilax china	5	B
1427	1404903090	Other	5	B
1428	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	B
1429	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	A
1430	1404906010	Gall nuts	3	B
1431	1404906020	Almond hulls	3	B
1432	1404906090	Other	3	B
1433	1404909000	Other	3	B
1434	1501101000	Of an acid value not exceeding 1	3	A
1435	1501109000	Other	3	A
1436	1501200000	Other pig fat	3	A
1437	1501900000	Other	3	A

1438	1502101010	Of an acid value not exceeding 2	2	A
1439	1502101090	Other	2	A
1440	1502109000	Other	3	A
1441	1502901000	Of bovine animals	2	A
1442	1502909000	Other	3	A
1443	1503002000	Lard-oil	3	A
1444	1503009000	Other	3	A
1445	1504101000	Sharks' liver oil and its fractions	3	A
1446	1504109000	Other	3	B
1447	1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	B
1448	1504301000	Whale oil and its fractions	3	A
1449	1504309000	Other	3	B
1450	1505001000	Wool grease, crude	3	A
1451	1505009000	Other	3	A
1452	1506001000	Neat's foot oil and its fractions	3	A
1453	1506009000	Other	3	A
1454	1507101000	For food	5	C
1455	1507102000	For manufacturing biodiesel	5	C
1456	1507109000	Other	5	C
1457	1507901010	For food	5	C
1458	1507901020	For manufacturing biodiesel	5	C
1459	1507901090	Other	5	C
1460	1507909000	Other	5	C
1461	1508100000	Crude oil	27	B
1462	1508901000	Refined oil	27	B
1463	1508909000	Other	27	B
1464	1509200000	Extra virgin olive oil	5	B
1465	1509300000	Virgin olive oil	5	B
1466	1509400000	Other virgin olive oils	5	B
1467	1509900000	Other	5	A
1468	1510100000	Crude olive pomace oil	5	B
1469	1510900000	Other	5	B
1470	1511100000	Crude oil	3	A
1471	1511901000	Palm olein	2	A
1472	1511902000	Palm stearin	2	A
1473	1511909000	Other	2	A
1474	1512111000	Sunflower-seed oil	5	B
1475	1512112000	Safflower oil	5	B
1476	1512191010	Sunflower-seed oil	5	B
1477	1512191020	Safflower oil	5	A
1478	1512199010	Sunflower-seed oil	5	B
1479	1512199020	Safflower oil	5	B
1480	1512210000	Crude oil, whether or not gossypol has been removed	5	B
1481	1512291000	Refined oil	5	B
1482	1512299000	Other	5	B
1483	1513110000	Crude oil	3	A
1484	1513191000	Refined oil	3	A
1485	1513199000	Other	3	A
1486	1513211000	Palm kernel oil	5	A
1487	1513212000	Babassu oil	8	A
1488	1513291010	Palm kernel oil	5	A
1489	1513291020	Babassu oil	8	A
1490	1513299000	Other	8	A

1491	1514110000	Crude oil	5	A
1492	1514191000	Refined oil	5	A
1493	1514199000	Other	5	A
1494	1514911000	Other Rape oil or colza oil	5	A
1495	1514912000	Mustard oil	5	A
1496	1514991010	Other Rape oil or colza oil	5	A
1497	1514991020	Mustard oil	5	A
1498	1514999000	Other	5	A
1499	1515110000	Crude oil	5	B
1500	1515190000	Other	5	B
1501	1515210000	Crude oil	5	B
1502	1515290000	Other	5	B
1503	1515300000	Castor oil and its fractions	5	B
1504	1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	X
1505	1515600000	Microbial fats and oils and their fractions	5	B
1506	1515901000	Perilla oil and its fractions	36	B
1507	1515909010	Rice bran oil and its fractions	5	B
1508	1515909020	Camellia oil and its fractions	8	B
1509	1515909030	Jojoba oil and its fractions	8	B
1510	1515909040	Tung oil and its fractions	8	B
1511	1515909090	Other	5	B
1512	1516101000	Beef tallow and its fractions	8	A
1513	1516102000	Whale oil and its fractions	8	A
1514	1516109000	Other	8	A
1515	1516201010	Peanut oil and its fraction	36	A
1516	1516201020	Sunflower seed oil and its fraction	36	A
1517	1516201030	Rape or colza oil and its fraction	36	A
1518	1516201040	Perilla oil and its fraction	36	B
1519	1516201050	Sesame oil and its fraction	36	C
1520	1516202010	Coconut (copra) oil and its fraction	8	A
1521	1516202020	Palm oil and its fraction	8	A
1522	1516202030	Maize oil and its fraction	8	B
1523	1516202040	Cotton seed oil and its fraction	8	A
1524	1516202050	Soya-bean oil and its fraction	8	B
1525	1516202090	Other	8	A
1526	1516300000	Microbial fats and oils and their fractions	8	A
1527	1517100000	Margarine, excluding liquid margarine	8	B
1528	1517901000	Imitation lard	8	A
1529	1517902000	Shortening	8	B
1530	1517909000	Other	8	B
1531	1518001000	Dehydrated castor oil	8	A
1532	1518002000	Epoxidised soya-bean oil	8	A
1533	1518009010	For feeding	5	A
1534	1518009090	Other	8	A
1535	1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	A
1536	1521101000	Carnauba wax	8	A
1537	1521102000	Palm wax	8	A
1538	1521109000	Other	8	A
1539	1521901000	Spermaceti	8	A
1540	1521902000	Beeswax	8	A
1541	1521909000	Other	8	A

1542	1522000000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	8	A
1543	1601001000	Sausages	18	B
1544	1601009000	Other	30	C
1545	1602100000	Homogenised preparations	30	C
1546	1602201000	In airtight containers	30	C
1547	1602209000	Other	30	C
1548	1602311000	In airtight containers	30	C
1549	1602319000	Other	30	B
1550	1602321010	Samge-tangⓚ	30	X
1551	1602321090	Other	30	X
1552	1602329000	Other	30	X
1553	1602391000	In airtight containers	30	B
1554	1602399000	Other	30	B
1555	1602411000	In airtight containers	30	X
1556	1602419000	Other	27	X
1557	1602421000	In airtight containers	30	X
1558	1602429000	Other	27	X
1559	1602491000	In airtight containers	30	X
1560	1602499000	Other	27	X
1561	1602501000	In airtight containers	72	X
1562	1602509000	Other	72	X
1563	1602901000	In airtight containers	30	X
1564	1602909000	Other	30	X
1565	1603001000	Meat extracts	30	X
1566	1603002000	Meat juices	30	X
1567	1603003000	Fish extracts	30	A
1568	1603004000	Fish juices	30	B
1569	1603009000	Other	30	X
1570	1604111000	In airtight containers	20	B
1571	1604119000	Other	20	A
1572	1604121000	In airtight containers	20	A
1573	1604129000	Other	20	A
1574	1604131000	In airtight containers	20	A
1575	1604139000	Other	20	A
1576	1604141011	In oil	20	X
1577	1604141012	Boiled	20	A
1578	1604141019	Other	20	X
1579	1604141021	In oil	20	X
1580	1604141029	Other	20	A
1581	1604141031	In oil	20	A
1582	1604141039	Other		
		- Boiled	20	A
		- Other	20	X
1583	1604149000	Other	20	B
1584	1604151000	In airtight containers	20	X
1585	1604159000	Other	20	X
1586	1604161000	In airtight containers	20	C
1587	1604169000	Other	20	C
1588	1604171000	In airtight containers	20	B
1589	1604179000	Other	20	B
1590	1604180000	Shark fins		
		- In airtight containers	20	C

		- Other	20	B
1591	1604191010	Saury	20	A
1592	1604191020	Jack and horse mackerel	20	A
1593	1604191090	Other	20	C
1594	1604199010	Jerk filefish	20	B
1595	1604199090	Other	20	X
1596	1604201000	Fish pastes	20	A
1597	1604202000	Fish marinade	20	A
1598	1604203000	Fish sausages	20	A
1599	1604204010	Of crab flavor	20	A
1600	1604204090	Other	20	A
1601	1604209000	Other	20	X
1602	1604310000	Caviar	20	A
1603	1604320000	Caviar substitutes	20	A
1604	1605101010	In airtight containers	20	A
1605	1605101091	Red snow crab meat	20	X
1606	1605101099	Other	20	X
1607	1605109000	Other	20	C
1608	1605211000	Covered with bread crumbs or batter	20	X
1609	1605219000	Other	20	A
1610	1605290000	Other	20	X
1611	1605301000	In airtight containers	20	A
1612	1605309000	Other	20	A
1613	1605401000	In airtight containers	20	C
1614	1605409000	Other	20	B
1615	1605511000	In airtight containers	20	A
1616	1605519000	Other	20	X
1617	1605520000	Scallops, including queen scallops		
		- In airtight containers	20	B
		- Other	20	X
1618	1605531000	In airtight containers	20	A
1619	1605539000	Other	20	B
1620	1605541000	Cuttle fish		
		- In airtight containers	20	B
		- Other	20	X
1621	1605542010	In airtight containers	20	B
1622	1605542091	Seasoned squid	20	X
1623	1605542099	Other	20	X
1624	1605550000	Octopus		
		- In airtight containers	20	B
		- Other	20	X
1625	1605561010	In airtight containers	20	A
1626	1605561090	Other	20	X
1627	1605562010	In airtight containers	20	A
1628	1605562090	Other	20	X
1629	1605569010	In airtight containers	20	B
1630	1605569090	Other	20	X
1631	1605571000	In airtight containers	20	B
1632	1605579000	Other	20	X
1633	1605581000	In airtight containers	20	B
1634	1605589000	Other	20	X
1635	1605591010	In airtight containers	20	B
1636	1605591090	Other	20	B

1637	1605592010	In airtight containers	20	A
1638	1605592090	Other	20	X
1639	1605599010	In airtight containers	20	B
1640	1605599090	Other	20	X
1641	1605611000	In airtight containers	20	B
1642	1605619000	Other	20	B
1643	1605621000	In airtight containers	20	B
1644	1605629000	Other	20	X
1645	1605631000	In airtight containers	20	B
1646	1605639000	Other	20	X
1647	1605690000	Other		
		- In airtight containers	20	B
		- Other	20	X
1648	1701121000	Of polarimeter reading not exceeding 98.5°	3	A
1649	1701122000	Of polarimeter reading exceeding 98.5°	3	A
1650	1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	A
1651	1701141000	Of polarimeter reading not exceeding 98.5°	3	A
1652	1701142000	Of polarimeter reading exceeding 98.5°	3	A
1653	1701910000	Containing added flavouring or colouring matter	30	X
1654	1701990000	Other	30	X
1655	1702111000	Lactose	49.5	B
1656	1702119000	Lactose syrup	20	C
1657	1702191000	Lactose	49.5	B
1658	1702199000	Lactose Syrup	20	X
1659	1702201000	Maple sugar	8	B
1660	1702202000	Maple syrup	8	B
1661	1702301000	Glucose	8	A
1662	1702302000	Glucose syrup	8	A
1663	1702401000	Glucose	8	A
1664	1702402000	Glucose syrup	8	A
1665	1702500000	Chemically pure fructose	8	B
1666	1702601000	Fructose	8	B
1667	1702602000	Fructose syrup	8	B
1668	1702901000	Artificial honey	243	X
1669	1702902000	Caramel	8	B
1670	1702903000	Maltose	8	B
1671	1702909000	Other	8	B
1672	1703101000	For use in manufacturing spirits	3	A
1673	1703109000	Other	3	A
1674	1703901000	For use in manufacturing spirits	3	A
1675	1703909000	Other	3	A
1676	1704100000	Chewing gum, whether or not sugar-coated	8	B
1677	1704901000	Liquorice extract, not put up as confectionery	8	B
1678	1704902010	Drops	8	B
1679	1704902020	Caramels	8	B
1680	1704902090	Other	8	B
1681	1704909000	Other	8	B
1682	1801001000	Raw	2	A
1683	1801002000	Roasted	8	A
1684	1802001000	Cocoa shells, husks and skins	8	A
1685	1802009000	Other	8	A
1686	1803100000	Not defatted	5	A
1687	1803200000	Wholly or partly defatted	5	A

1688	1804000000	Cocoa butter, fat and oil	5	A
1689	1805000000	Cocoa powder, not containing added sugar or other sweetening matter	5	B
1690	1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	B
1691	1806201000	Chocolate and chocolate confectionery	8	B
1692	1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	B
1693	1806209090	Other	8	B
1694	1806311000	Chocolate and chocolate confectionery	8	B
1695	1806319000	Other	8	B
1696	1806321000	Chocolate and chocolate confectionery	8	B
1697	1806329000	Other	8	B
1698	1806901000	Chocolate and chocolate confectionery	8	B
1699	1806902111	Prepared dry-milk	36	C
1700	1806902119	Other	40	C
1701	1806902191	Of oatmeal	8	A
1702	1806902199	Other	8	A
1703	1806902210	Of barley flour	8	B
1704	1806902290	Other	513	X
1705	1806902910	Of malt extract	30	B
1706	1806902920	Food preparations of goods of headings 04.01 to 04.04	36	C
1707	1806902991	Of oatmeal	8	A
1708	1806902992	Of barley flour	8	B
1709	1806902999	Other	513	X
1710	1806903010	Prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	B
1711	1806903091	Rice in grain form	8	X
1712	1806903099	Other	8	B
1713	1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	B
1714	1806909090	Other	8	B
1715	1901101010	Prepared dry milk	36	C
1716	1901101090	Other	40	C
1717	1901109010	Of oatmeal	8	B
1718	1901109090	Other	8	B
1719	1901201000	Of rice flour	513	X
1720	1901202000	Of barley flour	8	B
1721	1901209000	Other	513	X
1722	1901901000	Malt extract	30	B
1723	1901902010	Of a fat content, by weight, not exceeding 30 %	36	X
1724	1901902020	Of a fat content, by weight, exceeding 30 %	36	X
1725	1901909010	Oat meal	8	B
1726	1901909091	Of rice flour	513	X
1727	1901909092	Of barley flour	8	B
1728	1901909099	Other	513	X
1729	1902111000	Spaghetti	5	B
1730	1902112000	Macaroni	5	B
1731	1902119000	Other	5	B
1732	1902191000	Noodles	5	B
1733	1902192000	Chinese vermicelli	26% or 206won/kg whichever is greater	B
1734	1902193000	Naeng-myunⓚ	5	B

1735	1902199000	Other	5	A
1736	1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	A
1737	1902301010	Ramen ⓚ	5	A
1738	1902301090	Other	5	A
1739	1902309000	Other	5	A
1740	1902400000	Couscous	5	B
1741	1903001000	Tapioca	8	B
1742	1903009000	Other	8	B
1743	1904101000	Corn flakes	5.4	A
1744	1904102000	Corn chip	5.4	A
1745	1904103000	Puffed rice	5.4	B
1746	1904109000	Other	5.4	A
1747	1904201000	Of Musli type preparations	45	B
1748	1904209000	Other	5.4	A
1749	1904300000	Bulgur wheat	8	A
1750	1904901010	Steamed or boiled rice	50	X
1751	1904901090	Other	8	X
1752	1904909000	Other	8	A
1753	1905100000	Crispbread	8	B
1754	1905200000	Gingerbread and the like	8	B
1755	1905310000	Sweet biscuits	8	A
1756	1905320000	Waffles and wafers	8	B
1757	1905400000	Rusks, toasted bread and similar toasted products	8	B
1758	1905901010	Bread	8	B
1759	1905901020	Ship's biscuits	8	B
1760	1905901030	Pastries and cakes	8	B
1761	1905901040	Biscuits, cookies and crackers	5	B
1762	1905901050	Bakers' wares of rice	8	B
1763	1905901090	Other	8	B
1764	1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	B
1765	1905909020	Rice paper	8	B
1766	1905909090	Other	8	B
1767	2001100000	Cucumbers and gherkins	30	B
1768	2001901000	Fruit and nuts	30	A
1769	2001909010	Green onions	30	B
1770	2001909020	Tomatoes	30	B
1771	2001909030	Cauliflower	30	B
1772	2001909040	Sweet corn	30	B
1773	2001909050	Rakkyo	30	B
1774	2001909060	Garlic	30	X
1775	2001909070	Onions	30	X
1776	2001909090	Other	30	B
1777	2002100000	Tomatoes, whole or in pieces	8	A
1778	2002901000	Tomato paste (of a Brix value 24 % or more)	5	A
1779	2002909000	Other	8	A
1780	2003104000	Cultivated mushrooms (Agaricus bisporus)	20	B
1781	2003109000	Other	20	B
1782	2003901000	Oak Mushrooms	20	X
1783	2003902000	Pine Mushrooms	20	X
1784	2003903000	Truffles	20	X
1785	2003909000	Other	20	B
1786	2004100000	Potatoes	18	A
1787	2004901000	Sweet corn	30	B

1788	2004909000	Other	30	B
1789	2005101000	Pureed corn for infant	20	B
1790	2005109000	Other	20	B
1791	2005201000	Croquettes prepared from flakes	20	B
1792	2005209000	Other	20	B
1793	2005400000	Peas (Pisum sativum)	20	B
1794	2005511000	Of small green beans	20	B
1795	2005512000	Of small red beans	20	B
1796	2005519000	Other	20	B
1797	2005591000	Of small green beans	20	B
1798	2005592000	Of small red beans	20	B
1799	2005599000	Other	20	B
1800	2005600000	Asparagus	20	C
1801	2005700000	Olives	20	B
1802	2005800000	Sweet corn (Zea mays var. saccharata)	15	B
1803	2005910000	Bamboo shoots	20	X
1804	2005991000	Kim-chiⓚ	20	C
1805	2005992000	Sauerkraut	20	B
1806	2005994000	Korean thistle [Cirsium setidens (Dunn) Nakai]	20	B
1807	2005999000	Other	20	B
1808	2006001000	Marrons glacés	30	X
1809	2006002000	Pineapples	30	B
1810	2006003000	Ginger	30	B
1811	2006004000	Lotus roots	30	B
1812	2006005000	Peas (Pisum sativum)	20	B
1813	2006006010	Beans shelled	20	B
1814	2006006090	Other	20	B
1815	2006007000	Asparagus	20	B
1816	2006008000	Olive	20	B
1817	2006009010	Sweet corn (Zeamays var. Sac charata)	15	B
1818	2006009020	Bamboo shoots	20	X
1819	2006009030	Of other vegetable	20	B
1820	2006009090	Other	30	B
1821	2007100000	Homogenised preparations	30	B
1822	2007911000	Jams, fruit jellies and marmalades	30	X
1823	2007919000	Other	30	B
1824	2007991000	Jams, fruit jellies and marmalades	30	C
1825	2007999000	Other	30	C
1826	2008111000	Peanut butter	50	X
1827	2008119000	Other	63.9	X
1828	2008191000	Chestnuts	50	X
1829	2008192000	Coconut	45	B
1830	2008193000	Roasted sesamum seeds	45	C
1831	2008199000	Other	45	C
1832	2008200000	Pineapples	45	X
1833	2008301000	Citrus junos	45	X
1834	2008309000	Other	45	X
1835	2008400000	Pears	45	X
1836	2008500000	Apricots	45	B
1837	2008600000	Cherries	45	C
1838	2008701000	In airtight containers, added sugar	50	X
1839	2008709000	Other	45	B
1840	2008800000	Strawberries	45	X

1841	2008910000	Palm hearts	45	X
1842	2008930000	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea); lingonberries (Vaccinium vitis-idaea)	45	C
1843	2008971010	In airtight containers, added sugar	50	B
1844	2008971090	Other	45	B
1845	2008972000	Fruit salad	45	B
1846	2008979000	Other	45	B
1847	2008991000	Grapes	45	B
1848	2008992000	Apples	45	B
1849	2008993000	Popcorn	45	B
1850	2008994000	Salted Japanese pepper	45	X
1851	2008995010	Laver	8	A
1852	2008995090	Other	8	X
1853	2008999000	Other	45	X
1854	2009110000	Frozen	54	C
1855	2009120000	Not frozen, of a Brix value not exceeding 20	54	C
1856	2009190000	Other	54	X
1857	2009210000	Of a Brix value not exceeding 20	30	X
1858	2009290000	Other	30	C
1859	2009311000	Lemon juice	50	B
1860	2009312000	Lime juice	50	B
1861	2009319000	Other	54	C
1862	2009391000	Lemon juice	50	B
1863	2009392000	Lime juice	50	A
1864	2009399000	Other	54	C
1865	2009410000	Of a Brix value not exceeding 20	50	B
1866	2009490000	Other	50	C
1867	2009500000	Tomato juice	30	B
1868	2009610000	Of a Brix value not exceeding 30	45	C
1869	2009690000	Other	45	A
1870	2009710000	Of a Brix value not exceeding 20	45	C
1871	2009790000	Other	45	B
1872	2009810000	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice	50	C
1873	2009891010	Peach juice	50	C
1874	2009891020	Strawberry juice	50	C
1875	2009891030	Coconut juice, including coconut water	50	C
1876	2009891090	Other	50	C
1877	2009892000	Juice of vegetable	30	C
1878	2009901010	Chiefly on the basic of orange juice	50	C
1879	2009901020	Chiefly on the basic of apple juice	50	C
1880	2009901030	Chiefly on the basic of grape juice	50	C
1881	2009901090	Other	50	C
1882	2009902000	Of vegetables	30	B
1883	2009909000	Other	50	C
1884	2101111000	Instant coffee	8	B
1885	2101119000	Other	8	B
1886	2101121000	Preparations of instant coffee	8	B
1887	2101129010	Of containing milk, cream or their substitutes	8	B
1888	2101129090	Other	8	B
1889	2101201000	Of containing sugar, lemon or their substitutes	40	B
1890	2101209011	Of packing with tea bag	40	B
1891	2101209019	Other	40	B
1892	2101209090	Other	40	B

1893	2101301000	Of barley	8	B
1894	2101309000	Other	8	B
1895	2102101000	Brewery yeast	8	B
1896	2102102000	Distillery yeast	8	B
1897	2102103000	Bakery yeast	8	B
1898	2102104000	Culture yeast	8	B
1899	2102109000	Other	8	B
1900	2102201000	Inactive yeasts	8	B
1901	2102202000	Nulookⓚ	8	B
1902	2102203010	Of tablet	8	B
1903	2102203090	Other	8	B
1904	2102204010	Of tablet	8	B
1905	2102204090	Other	8	B
1906	2102209000	Other	8	B
1907	2102300000	Prepared baking powders	8	B
1908	2103100000	Soya sauce	8	A
1909	2103201000	Tomato ketchup	8	B
1910	2103202000	Other tomato sauces	8	B
1911	2103301000	Mustard flour and meal	8	A
1912	2103302000	Prepared mustard	8	A
1913	2103901010	Bean paste	8	A
1914	2103901020	Chinese bean paste	8	A
1915	2103901030	Gochujangⓚ	32	A
1916	2103901090	Other	45	B
1917	2103909010	Mayonnaise	8	B
1918	2103909020	Instant curry	45	B
1919	2103909030	Mixed seasonings	45	B
1920	2103909040	Mejooⓚ	8	C
1921	2103909090	Other	45	B
1922	2104101000	Of meat	18	B
1923	2104102000	Of fish	30	A
1924	2104103000	Of vegetable	18	B
1925	2104109000	Other	18	B
1926	2104200000	Homogenised composite food preparations	30	B
1927	2105001010	Not containing cocoa	8	B
1928	2105001090	Other	8	B
1929	2105009010	Not containing cocoa	8	B
1930	2105009090	Other	8	B
1931	2106101000	Bean-curd	8	B
1932	2106109020	Protein concentrates	8	B
1933	2106109030	Textured protein substances	8	B
1934	2106901010	Cola base	8	A
1935	2106901020	Beverage base of perfumed fruits	8	B
1936	2106901090	Other	8	B
1937	2106902000	Sugar syrups, containing added flavouring or colouring matter	8	B
1938	2106903011	Ginseng tea	8	C
1939	2106903019	Other	8	A
1940	2106903021	Red ginseng tea	754.3	C
1941	2106903029	Other	754.3	C
1942	2106909010	Coffee creamer	8	B
1943	2106909021	Of a butter content, by weight, not exceeding 30 %	8	B
1944	2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	B

1945	2106909023	Of a butter content, by weight, exceeding 70 %	8	B
1946	2106909030	Preparations for use in manufacturing ice cream	8	B
1947	2106909040	Autolyzed yeast and other yeast extracts	8	B
1948	2106909050	Flavors in preparations	8	B
1949	2106909060	Acorn flour	8	B
1950	2106909070	Preparations with a basis of aloe	8	B
1951	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	B
1952	2106909091	Preparations of royal jelly and honey	8	C
1953	2106909099	Other	8	B
1954	2201100000	Mineral waters and aerated waters	8	B
1955	2201901000	Ice and snow	8	B
1956	2201909000	Other	8	B
1957	2202101000	Coloured	8	A
1958	2202109000	Other	8	A
1959	2202910000	Non-alcoholic beer	8	B
1960	2202991000	Beverage based on ginseng	8	B
1961	2202992000	Beverage of fruit juice	9	C
1962	2202993000	Sikhyeⓚ	8	B
1963	2202999000	Other	8	B
1964	2203000000	Beer made from malt.	30	X
1965	2204100000	Sparkling wine	15	B
1966	2204211000	Red wine	15	B
1967	2204212000	White wine	15	B
1968	2204219000	Other	15	B
1969	2204221000	Red wine	15	B
1970	2204222000	White wine	15	B
1971	2204229000	Other	15	B
1972	2204291000	Red wine	15	B
1973	2204292000	White wine	15	B
1974	2204299000	Other	15	B
1975	2204300000	Other grape must	30	B
1976	2205100000	In containers holding 2 ℓ or less	15	X
1977	2205900000	Other	15	X
1978	2206001010	Cider	15	A
1979	2206001020	Perry	15	A
1980	2206001090	Other	15	A
1981	2206002010	Saké	15	A
1982	2206002020	Yakjuⓚ	15	A
1983	2206002030	Takjuⓚ	15	A
1984	2206002090	Other	15	A
1985	2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	A
1986	2206009090	Other	15	A
1987	2207101000	Roughly distilled alcohol for beverages	10	X
1988	2207109010	Fermented alcohol for manufacture of liquors	270	X
1989	2207109090	Other	30	X
1990	2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	B
1991	2208201000	Cognac	15	B
1992	2208209000	Other	15	B
1993	2208301000	Scotch whisky	20	B
1994	2208302000	Bourbon whisky	20	B
1995	2208303000	Rye whisky	20	B

1996	2208309000	Other	20	B
1997	2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	B
1998	2208500000	Gin and geneva	20	B
1999	2208600000	Vodka	20	B
2000	2208701000	Ginseng wine	20	B
2001	2208702000	Ogarpi® wine	20	X
2002	2208709000	Other	20	B
2003	2208901000	Brandies other than that of subheading 2208.20	20	X
2004	2208904000	Soju㎏	30	A
2005	2208906000	Kaoliang wine	30	B
2006	2208907000	Tequila	20	B
2007	2208909000	Other	30	B
2008	2209001000	Brewery vinegar	8	B
2009	2209009000	Other	8	B
2010	2301101000	Flours, meals and pellets, of meat or meat offal	9	B
2011	2301102000	Greaves	5	A
2012	2301201000	Flours, meals and pellets of fish	5	A
2013	2301209000	Other	5	A
2014	2302100000	Of maize (corn)	5	A
2015	2302300000	Of wheat	2	A
2016	2302401000	Of rice	5	B
2017	2302409000	Other	5	A
2018	2302500000	Of leguminous plants	5	A
2019	2303100000	Residues of starch manufacture and similar residues	0	A
2020	2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	A
2021	2303301000	For feeding	2	A
2022	2303309000	Other	5	A
2023	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	A
2024	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	A
2025	2306100000	Of cotton seeds	2	A
2026	2306200000	Of linseed	5	A
2027	2306300000	Of sunflower seeds	5	A
2028	2306410000	Of low erucic acid rape or colza seeds	0	A
2029	2306490000	Other	0	A
2030	2306500000	Of coconut or copra	2	A
2031	2306600000	Of palm nuts or kernels	2	A
2032	2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	X
2033	2306902000	Of perilla seeds	5	A
2034	2306903000	Of maize (corn) germ	5	A
2035	2306909000	Other	5	A
2036	2307000000	Wine lees; argol	5	A
2037	2308001000	Acorns	5	X
2038	2308002000	Horse-chestnuts	5	X
2039	2308003000	Cotton seed hulls	5	A
2040	2308009000	Other	46.4	X
2041	2309101000	Dog food	5	A
2042	2309102000	Cat food	5	A
2043	2309901010	For pigs	4.2	A

2044	2309901020	For fowls	4.2	A
2045	2309901030	For fish	5	A
2046	2309901040	For bovine	4.2	A
2047	2309901091	Of milk replacer	71	C
2048	2309901099	Other	5	A
2049	2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	C
2050	2309902020	Chiefly on the basis of flavourings	50.6	C
2051	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	A
2052	2309902099	Other	50.6	C
2053	2309903010	Chiefly on the basis of antibiotics	5	A
2054	2309903020	Chiefly on the basis of vitamins	5	A
2055	2309903030	Chiefly on the basis of micro minerals	5	A
2056	2309903090	Other	5	A
2057	2309909010	Bait for fishing	5	C
2058	2309909090	Other	50.6	C
2059	2401101000	Flue-cured	20	B
2060	2401102000	Burley	20	B
2061	2401103000	Oriental	20	A
2062	2401109000	Other	20	B
2063	2401201000	Flue-cured	20	B
2064	2401202000	Burley	20	B
2065	2401203000	Oriental	20	A
2066	2401209000	Other	20	B
2067	2401301000	Stems	20	B
2068	2401302000	Scraps	20	B
2069	2401309000	Other	20	B
2070	2402101000	Cigar	40	A
2071	2402102000	Cheroot	40	A
2072	2402103000	Cigarillos	40	A
2073	2402201000	Filter tip cigarettes	40	A
2074	2402209000	Other	40	A
2075	2402900000	Other	40	A
2076	2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	A
2077	2403191000	Pipe tobacco	40	A
2078	2403199000	Other	40	A
2079	2403911000	Tobacco sheets	32.8	A
2080	2403919000	Other	40	A
2081	2403991000	Chewing tobacco	40	A
2082	2403992000	Snuff	40	A
2083	2403993000	Tobacco extracts and essences	40	A
2084	2403994000	Tobacco holding in one's mouth(for example, Snus)	40	A
2085	2403999000	Other	40	A
2086	2404110000	Containing tobacco or reconstituted tobacco	40	A
2087	2404121000	Solutions for electronic cigarettes	6.5	A
2088	2404129000	Other	6.5	A
2089	2404191000	Containing tobacco substitutes	40	A

2090	2404199010	Solutions for electronic cigarettes	6.5	A
2091	2404199090	Other	8	A
2092	2404910000	For oral application	8	B
2093	2404920000	For transdermal application	6.5	A
2094	2404990000	Other	6.5	A
2095	2501001010	Rock salt	1	A
2096	2501001020	Sea salt made by the heat of the sun	1	A
2097	2501009010	Edible salt	8	X
2098	2501009020	Pure sodium chloride	8	A
2099	2501009090	Other	8	A
2100	2502000000	Unroasted iron pyrites	2	A
2101	2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2	A
2102	2504101000	Natural graphite, crystalline	3	A
2103	2504102000	Natural graphite, amorphous	3	A
2104	2504109000	Other	3	A
2105	2504900000	Other	3	A
2106	2505100000	Silica sands and quartz sands	2	A
2107	2505901010	Clayey sand	3	A
2108	2505901020	Felspathic sand	3	A
2109	2505901090	Other	3	A
2110	2505909000	Other	3	A
2111	2506101000	Containing less than 0.06 % of impurities	3	A
2112	2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	A
2113	2506103000	Containing more than 0.1 % of impurities	3	A
2114	2506200000	Quartzite	3	A
2115	2507001010	Not calcined	3	A
2116	2507001090	Other	3	A
2117	2507002000	Other kaolinic clays (not calcined)	3	A
2118	2507009000	Other	3	A
2119	2508100000	Bentonite	3	A
2120	2508300000	Fire-clay	3	A
2121	2508401000	Acid clay	3	A
2122	2508402000	Decolourising earths and fuller's earth	3	A
2123	2508409000	Other	3	A
2124	2508501000	Andalusite	3	A
2125	2508502000	Kyanite	3	A
2126	2508503000	Sillimanite	3	A
2127	2508600000	Mullite	3	A
2128	2508701000	Chamotte	3	A
2129	2508702000	Dinas earth	3	A
2130	2509000000	Chalk	3	A
2131	2510101000	Natural calcium phosphates	0	A
2132	2510109000	Other	1	A
2133	2510201000	Natural calcium phosphates	3	A
2134	2510202000	Natural aluminium calcium phosphates	3	A
2135	2510209000	Other	3	A
2136	2511100000	Natural barium sulphate (barytes)	3	A
2137	2511200000	Natural barium carbonate (witherite)	3	A
2138	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	A
2139	2513101000	Crude or in irregular pieces, including crushed pumice (“bimskies”)	3	A

2140	2513109000	Other	3	A
2141	2513201010	Emery	3	A
2142	2513201020	Natural corundum	3	A
2143	2513201030	Natural garnet	3	A
2144	2513201090	Other	3	A
2145	2513202010	Emery	3	A
2146	2513202020	Natural corundum	3	A
2147	2513202030	Natural garnet	3	A
2148	2513202090	Other	3	A
2149	2514001000	Crude or roughly trimmed	3	B
2150	2514009000	Other	3	B
2151	2515111000	Marble	3	A
2152	2515112000	Travertine	3	A
2153	2515121000	Marble	3	A
2154	2515122000	Travertine	3	A
2155	2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	A
2156	2516110000	Crude or roughly trimmed	3	B
2157	2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	B
2158	2516201000	Crude or roughly trimmed	3	B
2159	2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	B
2160	2516901000	Crude or roughly trimmed	3	B
2161	2516909000	Other	3	B
2162	2517101000	Pebbles	3	A
2163	2517102000	Broken or crushed stone	3	A
2164	2517109000	Other	3	A
2165	2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	A
2166	2517300000	Tarred macadam	3	A
2167	2517410000	Of marble	3	A
2168	2517491000	Of basalt	3	B
2169	2517492000	Of granite	3	B
2170	2517499000	Other	3	B
2171	2518100000	Dolomite, not calcined or sintered	3	A
2172	2518200000	Calcined or sintered dolomite	3	A
2173	2519100000	Natural magnesium carbonate (magnesite)	3	A
2174	2519901000	Fused or dead-burned magnesia	3	A
2175	2519902000	Natural magnesium oxide	3	A
2176	2519909000	Other	3	A
2177	2520101000	Gypsum	5	A
2178	2520102000	Anhydrite	5	A
2179	2520201000	Specially calcined or finely ground for use in dentistry	5	A
2180	2520209000	Other	5	A
2181	2521001000	Limestone	3	A
2182	2521009000	Other	3	A
2183	2522100000	Quicklime	3	A
2184	2522200000	Slaked lime	3	A
2185	2522300000	Hydraulic lime	3	A
2186	2523100000	Cement clinkers	5	A
2187	2523210000	White cement, whether or not artificially coloured	5	A
2188	2523290000	Other	5	C
2189	2523300000	Aluminous cement	8	C

2190	2523901000	Slag cements	5	C
2191	2523909000	Other	5	C
2192	2524100000	Crocidolite	5	A
2193	2524901000	Amosite	5	A
2194	2524902000	Chrysotile	5	A
2195	2524909000	Other	5	A
2196	2525100000	Crude mica and mica rifted into sheets or splittings	3	A
2197	2525200000	Mica powder	3	A
2198	2525300000	Mica waste	3	A
2199	2526100000	Not crushed, not powdered	3	A
2200	2526200000	Crushed or powdered	5	A
2201	2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	A
2202	2528002000	Calcium borates	3	A
2203	2528003000	Magnesium chloroborate	3	A
2204	2528004000	Natural boric acid	3	A
2205	2528009000	Other	3	A
2206	2529100000	Feldspar	3	A
2207	2529211000	Powder	2	A
2208	2529219000	Other	2	A
2209	2529221000	Powder	2	A
2210	2529229000	Other	2	A
2211	2529301000	Leucite	2	A
2212	2529302000	Nepheline	2	A
2213	2529303000	Nepheline syenite	2	A
2214	2530101000	Vermiculite	3	A
2215	2530102000	Perlites and chlorites	3	A
2216	2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	A
2217	2530901000	Natural arsenic sulfides	3	A
2218	2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	A
2219	2530903000	Strontianite	3	A
2220	2530904000	Cinnabar	3	A
2221	2530905000	Pyrophyllite	3	A
2222	2530906000	Zeolites	3	A
2223	2530907000	Alunites	3	A
2224	2530908000	Wollastonites	3	A
2225	2530909010	Pottery stone	3	A
2226	2530909020	Sericites	3	A
2227	2530909030	Earth colours	8	A
2228	2530909040	Natural micaceous iron oxides	8	A
2229	2530909050	Natural cryolite and natural chiolite	3	A
2230	2530909091	Natural calcium carbonate	3	A
2231	2530909099	Other	3	A
2232	2601111000	Red haematite	0	A
2233	2601112000	Magnetite	0	A
2234	2601119000	Other	0	A
2235	2601121000	Red haematite	0	A
2236	2601122000	Magnetite	0	A
2237	2601129000	Other	0	A
2238	2601200000	Roasted iron pyrites	1	A
2239	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	A

2240	2603000000	Copper ores and concentrates	0	A
2241	2604000000	Nickel ores and concentrates	0	A
2242	2605000000	Cobalt ores and concentrates	0	A
2243	2606000000	Aluminium ores and concentrates	0	A
2244	2607000000	Lead ores and concentrates	0	A
2245	2608000000	Zinc ores and concentrates	0	A
2246	2609000000	Tin ores and concentrates	0	A
2247	2610000000	Chromium ores and concentrates	0	A
2248	2611001000	Wolframite	0	A
2249	2611002000	Scheelite	0	A
2250	2611009000	Other	0	A
2251	2612100000	Uranium ores and concentrates	0	A
2252	2612200000	Thorium ores and concentrates	0	A
2253	2613100000	Roasted	0	A
2254	2613900000	Other	0	A
2255	2614001000	Rutile	0	A
2256	2614009000	Other	0	A
2257	2615100000	Zirconium ores and concentrates	0	A
2258	2615901000	Niobium ores and concentrates	0	A
2259	2615902000	Tantalum ores and concentrates	0	A
2260	2615903000	Vanadium ores and concentrates	0	A
2261	2616100000	Silver ores and concentrates	0	A
2262	2616901000	Gold ores and concentrates	0	A
2263	2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	A
2264	2617100000	Antimony ores and concentrates	0	A
2265	2617901000	Mercury ores and concentrates	0	A
2266	2617902000	Germanium ores and concentrates	0	A
2267	2617904000	Bismuth ores and concentrates	0	A
2268	2617909000	Other	0	A
2269	2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	A
2270	2619001010	Blast furnace slag	2	B
2271	2619001090	Other	2	B
2272	2619002000	Dross	2	A
2273	2619003000	Scalings	2	A
2274	2619009000	Other	2	A
2275	2620110000	Hard zinc spelter	2	A
2276	2620190000	Other	2	A
2277	2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	A
2278	2620290000	Other	2	A
2279	2620300000	Containing mainly copper	2	A
2280	2620400000	Containing mainly aluminium	2	A
2281	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	A
2282	2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	A
2283	2620990000	Other	2	A
2284	2621100000	Ash and residues from the incineration of municipal waste	2	A
2285	2621901000	Dust collected through air pollution control equipment(etc., of steel or cement plant)	2	A
2286	2621902000	Ash of coal	2	A
2287	2621909000	Other	2	A

2288	2701110000	Anthracite	0	A
2289	2701121000	Coking coal, heavy	0	A
2290	2701122000	Other coking coal	0	A
2291	2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	A
2292	2701129090	Other	0	A
2293	2701190000	Other coal	0	A
2294	2701201000	Briquettes	1	A
2295	2701202000	Ovoids	1	A
2296	2701209000	Other	1	A
2297	2702100000	Lignite, whether or not pulverised, but not agglomerated	1	A
2298	2702200000	Agglomerated lignite	1	A
2299	2703001000	Not agglomerated	1	A
2300	2703002000	Agglomerated	1	A
2301	2704001010	Of coal	3	A
2302	2704001090	Other	3	A
2303	2704002000	Semi-coke	3	A
2304	2704003000	Retort carbon	3	A
2305	2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	A
2306	2706001000	Coal tars	5	A
2307	2706009000	Other	5	A
2308	2707100000	Benzol (benzene)	3	X
2309	2707200000	Toluol (toluene)	3	A
2310	2707300000	Xylol (xylenes)	3	C
2311	2707400000	Naphthalene	5	A
2312	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	X
2313	2707910000	Creosote oils	5	A
2314	2707991000	Solvent naphtha	5	A
2315	2707992000	Anthracene	5	A
2316	2707993000	Phenols	8	A
2317	2707999000	Other	5	X
2318	2708100000	Pitch	5	X
2319	2708200000	Pitch coke	5	C
2320	2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15℃	3	C
2321	2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15℃	3	C
2322	2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15℃	3	C
2323	2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15℃	3	C
2324	2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15℃	3	C
2325	2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15℃	3	C
2326	2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15℃	3	C
2327	2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15℃	3	C
2328	2709001090	Other	3	C
2329	2709002000	Crude oils obtained from bituminous minerals	3	C
2330	2710121000	Motor spirit	3	X
2331	2710122000	Aviation spirit	3	X
2332	2710123000	Propylene tetramer	5	X

2333	2710124000	Naphtha	0.5	TR (50% Reduction, 5 years)
2334	2710125000	Natural gas liquid	0.5	C
2335	2710129000	Other	5	X
2336	2710191010	Jet fuel	5	X
2337	2710191090	Other	5	X
2338	2710192010	Kerosene	3	X
2339	2710192020	Jet fuel	3	X
2340	2710192030	n-paraffin	5	C
2341	2710192090	Other	5	X
2342	2710193000	Gas oils	3	X
2343	2710194010	Light fuel oil (bunker A)	3	X
2344	2710194020	Fuel oil (bunker B)	3	X
2345	2710194030	Bunker C	3	C
2346	2710194090	Other	5	X
2347	2710195010	Raw oils	7	C
2348	2710195020	Lubricating base oil	7	X
2349	2710196000	Extender oil	8	X
2350	2710197110	Aviation engine oil	7	X
2351	2710197120	Engine oil for automotive	7	X
2352	2710197130	Engine oil for marine use	7	X
2353	2710197190	Other	7	X
2354	2710197210	Cylinder oil	7	X
2355	2710197220	Spindle oil	7	X
2356	2710197230	Gear oil	7	X
2357	2710197240	Turbine oil	7	X
2358	2710197250	Refrigerating machine oil	7	X
2359	2710197310	Compound oil	7	X
2360	2710197320	Liquid paraffin	7	X
2361	2710197330	Automatic transmission fluid	7	X
2362	2710197410	Anti-corrosive oil	7	X
2363	2710197420	Cutting oil	7	X
2364	2710197430	Cleansing oil	7	X
2365	2710197440	Mould release oil	7	X
2366	2710197450	Hydraulic brake oil	7	X
2367	2710197510	Process oil	7	X
2368	2710197520	Insulating oil	7	X
2369	2710197530	Heat treating oil	7	X
2370	2710197540	Heat transfer oil	7	X
2371	2710197900	Other	7	X
2372	2710198010	Containing aluminium as additive	8	C
2373	2710198020	Containing calcium as additive	8	C
2374	2710198030	Containing sodium as additive	8	C
2375	2710198040	Containing lithium as additive	8	X
2376	2710198090	Other	8	X
2377	2710199000	Other	8	X
2378	2710201010	Motor spirit	5	X
2379	2710201020	Aviation spirit	5	X
2380	2710201030	Propylene tetramer	5	X
2381	2710201040	Naphtha	0.5	A
2382	2710201050	Natural gas liquid	0.5	A
2383	2710201090	Other	5	X

2384	2710209110	Jet fuel	5	X
2385	2710209190	Other	5	X
2386	2710209210	Kerosene	5	X
2387	2710209220	Jet fuel	5	X
2388	2710209230	n-paraffin	5	A
2389	2710209290	Other	5	X
2390	2710209300	Gas oils	5	X
2391	2710209410	Light fuel oil (bunker A)	5	X
2392	2710209420	Fuel oil (bunker B)	5	X
2393	2710209430	Bunker C	5	X
2394	2710209490	Other	5	X
2395	2710209510	Raw oils	7	X
2396	2710209520	Lubricating base oil	7	X
2397	2710209600	Extender oil	8	X
2398	2710209711	Aviation engine oil	7	X
2399	2710209712	Engine oil for automotive	7	X
2400	2710209713	Engine oil for marine use	7	X
2401	2710209719	Other	7	X
2402	2710209721	Cylinder oil	7	X
2403	2710209722	Spindle oil	7	X
2404	2710209723	Gear oil	7	X
2405	2710209724	Turbine oil	7	X
2406	2710209725	Refrigerating machine oil	7	X
2407	2710209731	Compound oil	7	X
2408	2710209732	Liquid paraffin	7	X
2409	2710209733	Automatic transmission fluid	7	X
2410	2710209741	Anti-corrosive oil	7	X
2411	2710209742	Cutting oil	7	X
2412	2710209743	Cleansing oil	7	X
2413	2710209744	Mould release oil	7	X
2414	2710209745	Hydraulic brake oil	7	X
2415	2710209751	Process oil	7	X
2416	2710209752	Insulating oil	7	X
2417	2710209753	Heat treating oil	7	X
2418	2710209754	Heat transfer oil	7	X
2419	2710209790	Other	7	X
2420	2710209810	Containing aluminium as additive	8	C
2421	2710209820	Containing calcium as additive	8	C
2422	2710209830	Containing sodium as additive	8	C
2423	2710209840	Containing lithium as additive	8	X
2424	2710209890	Other	8	X
2425	2710209900	Other	8	X
2426	2710911010	Of motor spirit, aviation spirit and jet fuel	3	C
2427	2710911020	Of naphtha and natural gas liquid	0	A
2428	2710911090	Other	5	C
2429	2710912010	Of kerosene and jet fuel	3	C
2430	2710912090	Other	5	C
2431	2710913000	Of gas oils	3	C
2432	2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	C
2433	2710914090	Other	5	C
2434	2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	C
2435	2710919000	Other	8	C

2436	2710991010	Of motor spirit, aviation spirit and jet fuel	3	C
2437	2710991020	Of naphtha and natural gas liquid	0	A
2438	2710991090	Other	5	C
2439	2710992010	Of kerosene and jet fuel	3	C
2440	2710992090	Other	5	C
2441	2710993000	Of gas oils	3	C
2442	2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	C
2443	2710994090	Other	5	C
2444	2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	C
2445	2710999000	Other	8	X
2446	2711110000	Natural gas	3	A
2447	2711120000	Propane	3	A
2448	2711130000	Butanes	3	A
2449	2711141000	Ethylene	5	X
2450	2711142000	Propylene	5	B
2451	2711143000	Butylene	5	B
2452	2711144000	Butadiene	5	C
2453	2711190000	Other	5	X
2454	2711210000	Natural gas	3	A
2455	2711290000	Other	5	C
2456	2712101000	Vaseline	8	C
2457	2712109000	Other	8	C
2458	2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	C
2459	2712901010	Slack wax and scale wax	8	X
2460	2712901020	Microcrystalline wax	8	C
2461	2712901090	Other	8	X
2462	2712909010	Montan wax	8	C
2463	2712909020	Peat wax	8	C
2464	2712909030	Ceresin wax	8	C
2465	2712909040	Synthetic paraffin wax	8	C
2466	2712909090	Other	8	C
2467	2713110000	Not calcined	5	X
2468	2713120000	Calcined	5	X
2469	2713200000	Petroleum bitumen	5	A
2470	2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	X
2471	2714100000	Bituminous or oil shale and tar sands	5	C
2472	2714901000	Bitumen and asphalt, natural	5	C
2473	2714902000	Asphaltites	5	C
2474	2714903000	Asphaltic rock	5	C
2475	2715001000	Cut-backs	5	C
2476	2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	C
2477	2715003000	Mastics	5	C
2478	2715009000	Other	5	C
2479	2716000000	Electrical energy	5	A
2480	2801100000	Chlorine	5.5	A
2481	2801200000	Iodine	5.5	A
2482	2801301000	Fluorine	5.5	A
2483	2801302000	Bromine	5.5	A
2484	2802001000	Sulphur, sublimed	5	A
2485	2802002000	Sulphur, precipitated	5	A
2486	2802003000	Colloidal sulfur	5	A
2487	2803001000	Acetylene black	5.5	A

2488	2803009011	For manufacturing secondary batteries	5	A
2489	2803009019	Other	5.5	A
2490	2803009090	Other	5.5	A
2491	2804100000	Hydrogen	5.5	A
2492	2804210000	Argon	5.5	A
2493	2804291000	Helium	5.5	A
2494	2804292000	Neon	5.5	A
2495	2804293000	Krypton	5.5	A
2496	2804294000	Xenon	5.5	A
2497	2804299000	Other	5.5	A
2498	2804300000	Nitrogen	5.5	A
2499	2804400000	Oxygen	5.5	A
2500	2804501000	Boron	5.5	A
2501	2804502000	Tellurium	5.5	A
2502	2804611010	Ingot or brick	3	A
2503	2804611090	Other	3	A
2504	2804619000	Other	3	A
2505	2804690000	Other	5	A
2506	2804701000	Yellow phosphorous	5	A
2507	2804709000	Other	5.5	A
2508	2804800000	Arsenic	5.5	A
2509	2804900000	Selenium	5.5	A
2510	2805110000	Sodium	5.5	A
2511	2805120000	Calcium	5.5	A
2512	2805190000	Other	5.5	A
2513	2805301000	Cerium group	5.5	A
2514	2805302000	Terbium group	5.5	A
2515	2805303000	Erbium group	5.5	A
2516	2805304000	Yttrium	5.5	A
2517	2805305000	Scandium	5.5	A
2518	2805309000	Other	5.5	A
2519	2805400000	Mercury	5.5	A
2520	2806100000	Hydrogen chloride (hydrochloric acid)	5.5	A
2521	2806200000	Chlorosulphuric acid	5.5	A
2522	2807001010	For making semiconductor	5.5	A
2523	2807001090	Other	5.5	A
2524	2807002000	Oleum	5.5	A
2525	2808001010	For making semiconductor	5.5	A
2526	2808001090	Other	5.5	A
2527	2808002000	Sulphonitric acids	5.5	A
2528	2809100000	Diphosphorus pentaoxide	5.5	A
2529	2809201010	For making semiconductor	5.5	A
2530	2809201090	Other	5.5	A
2531	2809202000	Polyphosphoric acid	5.5	A
2532	2810001010	Diboron trioxide	5.5	A
2533	2810001090	Other	5.5	A
2534	2810002000	Ortho boric acid	5.5	A
2535	2810009000	Other	5.5	A
2536	2811111000	For making semiconductor	5.5	A
2537	2811119000	Other	5.5	A
2538	2811120000	Hydrogen cyanide (hydrocyanic acid)	5.5	A
2539	2811192000	Hydrobromic acid	5.5	A
2540	2811193000	Sulphamic acid	5.5	A

2541	2811196000	Hypophosphorous acid	5.5	A
2542	2811199000	Other	5.5	A
2543	2811210000	Carbon dioxide	5.5	A
2544	2811221000	White carbon	5.5	A
2545	2811229010	Silicagel	5.5	A
2546	2811229090	Other	5.5	A
2547	2811291000	Carbon monoxide	5.5	A
2548	2811292000	Nitrous oxide	5.5	A
2549	2811299000	Other	5.5	A
2550	2812110000	Carbonyl dichloride (phosgene)	5	A
2551	2812120000	Phosphorus oxychloride	5	A
2552	2812130000	Phosphorus trichloride	5	A
2553	2812140000	Phosphorus pentachloride	5	A
2554	2812150000	Sulphur monochloride	5	A
2555	2812160000	Sulphur dichloride	5	A
2556	2812170000	Thionyl chloride	5	A
2557	2812190000	Other	5	A
2558	2812901000	Boron trifluoride	5.5	A
2559	2812902000	Sulphur hexafluoride	5.5	A
2560	2812903010	For making fluorinated phosgen	5.5	A
2561	2812903090	Other	5.5	A
2562	2812909000	Other	5.5	A
2563	2813100000	Carbon disulphide	5.5	A
2564	2813900000	Other	5.5	A
2565	2814100000	Anhydrous ammonia	1	A
2566	2814200000	Ammonia in aqueous solution	2	A
2567	2815110000	Solid	5.5	C
2568	2815120000	In aqueous solution (soda lye or liquid soda)	8	C
2569	2815200000	Potassium hydroxide (caustic potash)	5.5	A
2570	2815300000	Peroxides of sodium or potassium	5.5	A
2571	2816101000	Magnesium hydroxide	5.5	A
2572	2816102000	Magnesium peroxide	5.5	A
2573	2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	A
2574	2817001000	Zinc oxide	5.5	A
2575	2817002000	Zinc peroxide	5.5	A
2576	2818101000	Sized grains	3	A
2577	2818109000	Other	3	A
2578	2818201000	Of high purity powder, containing 99.99%(4N) or more of aluminum oxide, having a grain-size of 0.1㎛ or more but not exceeding 1.0㎛	1	A
2579	2818209000	Other	1	A
2580	2818301000	Alumina gel	5.5	A
2581	2818309000	Other	5.5	A
2582	2819100000	Chromium trioxide	5.5	A
2583	2819901010	Chromic oxides	5.5	A
2584	2819901090	Other	5.5	A
2585	2819902000	Chromium hydroxides	5.5	A
2586	2820100000	Manganese dioxide	5	A
2587	2820900000	Other	5.5	A
2588	2821101000	Iron oxides	5.5	A
2589	2821102000	Iron hydroxides	5.5	A
2590	2821200000	Earth colours	5.5	A
2591	2822001010	Cobaltic oxide	5.5	A

2592	2822001091	For manufacturing secondary battery	3	A
2593	2822001099	Other	5.5	A
2594	2822002010	Cobaltous hydroxide	5.5	A
2595	2822002090	Other	5.5	A
2596	2823001000	Anatase type	5.5	A
2597	2823009000	Other	5.5	A
2598	2824100000	Lead monoxide (litharge, massicot)	5.5	A
2599	2824901000	Red lead and orange lead	5.5	A
2600	2824909000	Other	5.5	A
2601	2825101000	Hydrazine hydrate	5.5	A
2602	2825102000	Hydroxylamine	5.5	A
2603	2825109000	Other	5.5	A
2604	2825201000	Lithium oxide	5.5	A
2605	2825202000	Lithium hydroxide	5	A
2606	2825301000	Vanadic pentoxide	1	A
2607	2825309000	Other	3	A
2608	2825401000	Nickel oxides	5.5	A
2609	2825402000	Nickel hydroxides	5.5	A
2610	2825501000	Copper oxides	5.5	C
2611	2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2612	2825502090	Other	5.5	A
2613	2825601000	Germanium oxides	5.5	A
2614	2825602000	Zirconium dioxide	5.5	A
2615	2825701000	Molybdenum oxides	3	A
2616	2825702000	Molybdenum hydroxide	5.5	A
2617	2825800000	Antimony oxides	5.5	A
2618	2825901010	Calcium oxide	5.5	A
2619	2825901020	Tungsten oxides	1	A
2620	2825901030	Tin oxides	5.5	A
2621	2825901040	Nickel Cobalt Aluminium oxide	5.5	A
2622	2825901090	Other	5.5	A
2623	2825902010	Calcium hydroxide	5.5	A
2624	2825902050	Nickel Cobalt Manganese hydroxide	5.5	A
2625	2825902090	Other	5.5	A
2626	2825903000	Metallic peroxide	5.5	A
2627	2825909000	Other	5.5	A
2628	2826120000	Of aluminium	5.5	A
2629	2826191000	Calcium fluoride	5.5	A
2630	2826193010	Potassium hydrogen fluoride	5.5	A
2631	2826193090	Other	5.5	A
2632	2826194000	Ammonium or sodium fluoride	5.5	A
2633	2826195000	Tungsten Hexafluoride(WF6)	5.5	A
2634	2826199000	Other	5.5	A
2635	2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
2636	2826901000	Artificial chiolite	5.5	A
2637	2826902000	Calcium fluorosilicate	5.5	A
2638	2826903000	Fluoroborates	5.5	A
2639	2826904000	Fluorophosphates	5.5	A
2640	2826905000	Fluorosulphates	5.5	A
2641	2826906000	Fluorosilicates of sodium or of potassium	5.5	A
2642	2826909000	Other	5.5	A
2643	2827100000	Ammonium chloride	5.5	A

2644	2827200000	Calcium chloride	5.5	A
2645	2827310000	Of magnesium	5.5	A
2646	2827320000	Of aluminium	5.5	A
2647	2827350000	Of nickel	5.5	A
2648	2827391000	Of copper	5.5	A
2649	2827399000	Other	5.5	A
2650	2827411000	Copper chloride oxides	5.5	A
2651	2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2652	2827412090	Other	5.5	A
2653	2827491000	Chloride oxides	5.5	A
2654	2827492000	Chloride hydroxides	5.5	A
2655	2827511000	Sodium bromide	5.5	A
2656	2827512000	Potassium bromide	5.5	A
2657	2827590000	Other	5.5	A
2658	2827601000	Iodide oxides	5.5	A
2659	2827609010	Potassium iodide	5.5	A
2660	2827609090	Other	5.5	A
2661	2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	5.5	A
2662	2828901000	Sodium chlorite	5.5	A
2663	2828909000	Other	5.5	A
2664	2829110000	Of sodium	5.5	A
2665	2829190000	Other	5.5	A
2666	2829901000	Ammonium perchlorate	5.5	A
2667	2829909000	Other	5.5	A
2668	2830101000	Sodium hydrogen sulphide	5.5	A
2669	2830109000	Other	5.5	A
2670	2830901000	Sulphides	5.5	A
2671	2830902000	Polysulphides	5.5	A
2672	2831101000	Sodium dithionite	5.5	A
2673	2831102000	Sodium sulphoxy late (sodium form aldehyde sulphoxylate)	5.5	A
2674	2831900000	Other	5.5	A
2675	2832100000	Sodium sulphites	5.5	A
2676	2832200000	Other sulphites	5.5	A
2677	2832302000	Sodium thiosulphate	5.5	A
2678	2832309000	Other	5.5	A
2679	2833110000	Disodium sulphate	5.5	A
2680	2833190000	Other	5.5	A
2681	2833210000	Of magnesium	5.5	A
2682	2833221000	For manufacturing secondary batteries	5	A
2683	2833229000	Other	5.5	A
2684	2833240000	Of nickel	5	A
2685	2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2686	2833259000	Other	5.5	A
2687	2833270000	Of barium	5.5	A
2688	2833291000	Iron sulphates	5.5	A
2689	2833292010	For manufacturing secondary batteries	5	A
2690	2833292090	Other	5.5	A
2691	2833293010	For manufacturing secondary batteries	5	A
2692	2833293090	Other	5.5	A
2693	2833299000	Other	5.5	A
2694	2833300000	Alums	5.5	A
2695	2833401000	Diammonium peroxodisulphate	5.5	A

2696	2833402000	Disodium peroxodisulphate	5.5	A
2697	2833409000	Other	5.5	A
2698	2834100000	Nitrites	5.5	A
2699	2834210000	Of potassium	5.5	A
2700	2834291000	Barium nitrate	5.5	A
2701	2834299000	Other	5.5	A
2702	2835101000	Sodium hypophosphite	5.5	A
2703	2835109000	Other	5.5	A
2704	2835221000	Of mono-sodium	5.5	A
2705	2835222000	Of disodium	5.5	A
2706	2835240000	Of potassium	5.5	A
2707	2835250000	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	5.5	A
2708	2835260000	Other phosphates of calcium	5.5	A
2709	2835291000	Aluminium phosphate	5.5	A
2710	2835299000	Other	5.5	A
2711	2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	A
2712	2835391000	Sodium metaphosphate	5.5	A
2713	2835392000	Sodium pyrophosphate	5.5	A
2714	2835399000	Other	5.5	A
2715	2836200000	Disodium carbonate	3	A
2716	2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
2717	2836400000	Potassium carbonates	5.5	A
2718	2836500000	Calcium carbonate	5.5	A
2719	2836600000	Barium carbonate	5.5	A
2720	2836910000	Lithium carbonates	5	A
2721	2836920000	Strontium carbonate	5.5	A
2722	2836991010	Magnesium carbonate	5.5	A
2723	2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
2724	2836991031	For manufacturing secondary batteries	5	A
2725	2836991039	Other	5.5	A
2726	2836991090	Other	5.5	A
2727	2836992000	Peroxocarbonates (percarbonates)	5.5	A
2728	2837111000	Sodium cyanides	5.5	A
2729	2837112000	Sodium cyanide oxides	5.5	A
2730	2837191010	Potassium cyanide	5.5	A
2731	2837191020	Copper cyanides	5.5	A
2732	2837191030	Zinc cyanide	5.5	A
2733	2837191090	Other	5.5	A
2734	2837192000	Cyanide oxides	5.5	A
2735	2837201000	Ferrocyanides	5.5	A
2736	2837202000	Ferricyanides	5.5	A
2737	2837209000	Other	5.5	A
2738	2839110000	Sodium metasilicates	5.5	A
2739	2839190000	Other	5.5	A
2740	2839901000	Zirconium silicates	5.5	A
2741	2839902000	Barium silicates	5.5	A
2742	2839909000	Other	5.5	A
2743	2840110000	Anhydrous	5	A
2744	2840190000	Other	5	A
2745	2840200000	Other borates	5	A
2746	2840300000	Peroxoborates (perborates)	5	A
2747	2841300000	Sodium dichromate	5.5	A

2748	2841500000	Other chromates and dichromates; peroxochromates	5.5	A
2749	2841610000	Potassium permanganate	5.5	A
2750	2841691000	Manganites	5.5	A
2751	2841692000	Manganates	5.5	A
2752	2841693000	Permanganates	5.5	A
2753	2841700000	Molybdates	5.5	A
2754	2841800000	Tungstates (wolframates)	5	A
2755	2841901000	Stannates	5.5	A
2756	2841902010	Barium titannate	5.5	A
2757	2841902090	Other	5.5	A
2758	2841903000	Antimonates	5.5	A
2759	2841904000	Ferrates and ferrites	5.5	A
2760	2841905000	Vanadates	5.5	A
2761	2841909010	Lithium Cobalt oxide	5.5	A
2762	2841909020	Lithium Nickel Cobalt Manganese oxide	5.5	A
2763	2841909030	Lithium Nickel Cobalt Aluminium oxide	5.5	A
2764	2841909040	Lithium Nickel Cobalt Manganese Aluminium oxide	5.5	A
2765	2841909090	Other	5.5	A
2766	2842101000	Aluminosilicates	6.5	A
2767	2842109000	Other	5.5	A
2768	2842903000	Double or complex salts containing sulphur	5.5	A
2769	2842909000	Other	5.5	A
2770	2843100000	Colloidal precious metals	5.5	A
2771	2843210000	Silver nitrate	5.5	A
2772	2843290000	Other	5.5	A
2773	2843301000	Potassium gold cyanide for making semiconductor	5.5	A
2774	2843309000	Other	5.5	A
2775	2843901000	Amalgams	5.5	A
2776	2843909010	Platinum compounds	5.5	A
2777	2843909090	Other	5.5	A
2778	2844101000	Natural uranium	0	A
2779	2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	A
2780	2844109000	Other	0	A
2781	2844201000	Uranium enriched in U235	0	A
2782	2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	A
2783	2844209000	Other	0	A
2784	2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	A
2785	2844309000	Other	0	A
2786	2844410000	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	0	A
2787	2844420000	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	0	A
2788	2844430000	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	0	A
2789	2844440000	Radioactive residues	0	A
2790	2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	A
2791	2845100000	Heavy water (deuterium oxide)	0	A
2792	2845200000	Boron enriched in boron-10 and its compounds	0	A

2793	2845300000	Lithium enriched in lithium-6 and its compounds	0	A
2794	2845400000	Helium-3	0	A
2795	2845901000	Heavy hydrogen (deuterium)	0	A
2796	2845902000	Isotopes of carbon	0	A
2797	2845909000	Other	0	A
2798	2846100000	Cerium compounds	5	A
2799	2846901000	Yttrium oxide	5	A
2800	2846909000	Other	5	A
2801	2847002000	For making semiconductor	5.5	A
2802	2847009000	Other	5.5	A
2803	2849100000	Of calcium	5.5	A
2804	2849200000	Of silicon	5	A
2805	2849901000	Complex carbides	5.5	A
2806	2849909010	Tungsten carbides	5.5	A
2807	2849909090	Other	5.5	A
2808	2850001000	Hydrides	5.5	A
2809	2850002000	Nitrides	5.5	A
2810	2850003000	Azides	5.5	A
2811	2850004000	Silicides	5.5	A
2812	2850005000	Borides	5.5	A
2813	2852100000	Chemically defined	8	A
2814	2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	B
2815	2852909000	Other	8	A
2816	2853100000	Cyanogen chloride (chlorcyan)	5.5	A
2817	2853901000	Distilled or conductivity water and water of similar purity	5.5	A
2818	2853902000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5.5	A
2819	2853909000	Other	5.5	A
2820	2901101000	Butanes	0	A
2821	2901102000	Hexanes	0	A
2822	2901103000	Heptanes	0	A
2823	2901109000	Other	0	A
2824	2901210000	Ethylene	0	A
2825	2901220000	Propene (propylene)	0	A
2826	2901230000	Butene (butylene) and isomers thereof	0	A
2827	2901241000	Buta-1,3-diene	0	A
2828	2901242000	Isoprene	0	A
2829	2901291000	Hexene	0	A
2830	2901292000	Octene	0	A
2831	2901299000	Other	0	A
2832	2902110000	Cyclohexane	5	X
2833	2902191000	Ethylidene Norbornene	5	A
2834	2902199000	Other	5	A
2835	2902200000	Benzene	3	X
2836	2902300000	Toluene	3	X
2837	2902410000	o-xylene	5	A
2838	2902420000	m-xylene	5	A
2839	2902430000	p-xylene	3	X
2840	2902440000	Mixed xylene isomers	3	A
2841	2902500000	Styrene	0	A
2842	2902600000	Ethylbenzene	5	A
2843	2902700000	Cumene	3	A
2844	2902901000	Naphthalene	0	A

2845	2902902000	Methylnaphthalene	0	A
2846	2902903000	Methyl styrene	0	A
2847	2902909000	Other	0	A
2848	2903111000	Chloromethane (methyl chloride)	5.5	A
2849	2903112000	Chloroethane (ethyl chloride)	5.5	A
2850	2903120000	Dichloromethane (methylene chloride)	5.5	A
2851	2903130000	Chloroform (trichloromethane)	5.5	A
2852	2903140000	Carbon tetrachloride	5.5	A
2853	2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	X
2854	2903190000	Other	5.5	A
2855	2903210000	Vinyl chloride (chloroethylene)	5.5	X
2856	2903220000	Trichloroethylene	5.5	A
2857	2903230000	Tetrachloroethylene (perchloroethylene)	5.5	A
2858	2903290000	Other	5.5	A
2859	2903410000	Trifluoromethane (HFC-23)	5.5	A
2860	2903420000	Difluoromethane (HFC-32)	5.5	A
2861	2903430000	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5.5	A
2862	2903440000	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5.5	A
2863	2903450000	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5.5	A
2864	2903460000	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	5.5	A
2865	2903470000	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5.5	A
2866	2903480000	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5.5	A
2867	2903491000	Hexafluoroethane (CFC-116)	5.5	A
2868	2903499000	Other	5.5	A
2869	2903510000	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)	5.5	A
2870	2903590000	Other	5.5	A
2871	2903610000	Methyl bromide (bromomethane)	5.5	A
2872	2903620000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	A
2873	2903690000	Other	5.5	A
2874	2903710000	Chlorodifluoromethane (HCFC-22)	5.5	A
2875	2903720000	Dichlorotrifluoroethanes (HCFC-123)	5.5	A
2876	2903730000	Dichlorofluoroethanes (HCFC-141, 141b)	5.5	A
2877	2903740000	Chlorodifluoroethanes (HCFC-142, 142b)	5.5	A
2878	2903750000	Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5.5	A
2879	2903760000	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5.5	A
2880	2903770000	Other, perhalogenated only with fluorine and chlorine	5.5	A
2881	2903780000	Other perhalogenated derivatives	5.5	A
2882	2903790000	Other	5.5	A
2883	2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	A
2884	2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	A
2885	2903830000	Mirex (ISO)	5.5	A
2886	2903890000	Other	5.5	A
2887	2903910000	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.5	A
2888	2903920000	Hexachlorobenzene(ISO) and DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	A
2889	2903930000	Pentachlorobenzene (ISO)	5.5	A

2890	2903940000	Hexabromobiphenyls	5.5	A
2891	2903992000	Trichlorobenzene	5.5	A
2892	2903999000	Other	5.5	A
2893	2904100000	Derivatives containing only sulpho groups, their salts and ethylesters	5.5	A
2894	2904201000	Nitrotoluene	5.5	A
2895	2904209010	Nitrobenzene	5.5	A
2896	2904209090	Other	5.5	A
2897	2904310000	Perfluorooctane sulphonic acid	5.5	A
2898	2904320000	Ammonium perfluorooctane sulphonate	5.5	A
2899	2904330000	Lithium perfluorooctane sulphonate	5.5	A
2900	2904340000	Potassium perfluorooctane sulphonate	5.5	A
2901	2904350000	Other salts of perfluorooctane sulphonic acid	5.5	A
2902	2904360000	Perfluorooctane sulphonyl fluoride	5.5	A
2903	2904910000	Trichloronitromethane (chloropicrin)	5.5	A
2904	2904990000	Other	5.5	A
2905	2905110000	Methanol (methyl alcohol)	2	A
2906	2905121000	Propan-1-ol (propyl alcohol)	5.5	A
2907	2905122010	For making semiconductor	5.5	X
2908	2905122090	Other	5.5	X
2909	2905130000	Butan-1-ol (n-butyl alcohol)	5	X
2910	2905140000	Other butanols	5.5	X
2911	2905161000	2-ethylhexyl alcohol	5.5	X
2912	2905169000	Other	5.5	A
2913	2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	A
2914	2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	A
2915	2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	A
2916	2905191000	Heptyl alcohols	5.5	A
2917	2905192000	Nonyl acohol	5.5	A
2918	2905193000	Isononyl alcohol	3	A
2919	2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	A
2920	2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	A
2921	2905199020	2-Propyl heptyl alcohol	5	A
2922	2905199030	Isodecyl alcohol	3	A
2923	2905199090	Other	5	A
2924	2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	A
2925	2905229000	Other	5	A
2926	2905290000	Other	5	A
2927	2905310000	Ethylene glycol (ethanediol)	3	X
2928	2905320000	Propylene glycol (propane-1,2-diol)	5.5	B
2929	2905391000	1,4-Butanediol	5.5	C
2930	2905392000	Neopentyl glycol	5.5	C
2931	2905399000	Other	5.5	A
2932	2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	A
2933	2905420000	Pentaerythritol	5.5	A
2934	2905430000	Mannitol	8	C
2935	2905440000	D-glucitol (sorbitol)	8	A
2936	2905450000	Glycerol	8	A
2937	2905490000	Other	5.5	A
2938	2905510000	Ethchlorvynol (INN)	5.5	A
2939	2905590000	Other	5.5	A
2940	2906110000	Menthol	5.5	A
2941	2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	A

2942	2906131000	Sterols	5.5	A
2943	2906132000	Inositols	5.5	A
2944	2906191000	Borneol	5.5	A
2945	2906192000	Terpineols	5.5	A
2946	2906199000	Other	5.5	A
2947	2906210000	Benzyl alcohol	5.5	A
2948	2906290000	Other	5.5	A
2949	2907111000	Phenol	5.5	X
2950	2907112000	Salts of phenol	5.5	A
2951	2907121000	Cresols	5.5	A
2952	2907122000	Salts of cresols	5.5	A
2953	2907131000	Octylphenol	5.5	A
2954	2907132000	Nonylphenol	5	A
2955	2907139000	Other	5.5	A
2956	2907151000	Naphthols	5.5	A
2957	2907152000	Salts of naphthols	5.5	A
2958	2907191000	Thymol	5.5	A
2959	2907192000	Xylenols and their salts	5.5	A
2960	2907199000	Other	5.5	A
2961	2907211000	Resorcinol	5.5	A
2962	2907212000	Salts of resorcinol	5.5	A
2963	2907221000	Hydroquinone	5.5	A
2964	2907222000	Salts of hydroquinone	5.5	A
2965	2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	X
2966	2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	A
2967	2907291000	Catechol	5.5	A
2968	2907299000	Other	5.5	A
2969	2908110000	Pentachlorophenol (ISO)	5	A
2970	2908191000	Chlorophenols, excluding pentachlorophenol	5	A
2971	2908192000	Tetra bromo bisphenol-A	5	A
2972	2908193000	Tribromophenol	5	A
2973	2908199000	Other	5	A
2974	2908910000	Dinoseb (ISO) and its salts	5.5	A
2975	2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	A
2976	2908990000	Other	5.5	A
2977	2909110000	Diethyl ether	5.5	A
2978	2909191000	Bis (chloromethyl) ether	5.5	A
2979	2909192000	Methyl tertiary butyl ether	5.5	X
2980	2909199000	Other	5.5	X
2981	2909200000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2982	2909301000	Anisole	5.5	A
2983	2909302000	Anethole	5.5	A
2984	2909303000	Diphenylether	5.5	A
2985	2909304000	Ambrette musk	5.5	A
2986	2909305000	Decabromodiphenyl oxide	5.5	A
2987	2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
2988	2909309090	Other	5.5	A
2989	2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	X
2990	2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	X
2991	2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	A
2992	2909449000	Other	5.5	A
2993	2909491000	Triethylene glycol	5.5	X

2994	2909499000	Other	5.5	A
2995	2909500000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2996	2909601000	Alcohol peroxides	5.5	A
2997	2909602000	Dicumyl peroxide	5.5	A
2998	2909603000	Methyl ethyl ketone peroxide	5.5	A
2999	2909604000	Acetal and hemiacetal peroxides	5.5	A
3000	2909609000	Other	5.5	A
3001	2910100000	Oxirane (ethylene oxide)	5	A
3002	2910200000	Methyloxirane (propylene oxide)	5.5	X
3003	2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	X
3004	2910400000	Dieldrin (ISO, INN)	5.5	A
3005	2910500000	Endrin (ISO)	5.5	A
3006	2910900000	Other	5.5	A
3007	2911000000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulponated, nitrated or nitrosated derivatives	5.5	A
3008	2912110000	Methanal (formaldehyde)	5.5	A
3009	2912120000	Ethanal (acetaldehyde)	5.5	A
3010	2912193000	Butanal (butyraldehyde, n-isomer)	5.5	A
3011	2912199000	Other	5.5	A
3012	2912210000	Benzaldehyde	5.5	A
3013	2912290000	Other	5.5	A
3014	2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	A
3015	2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
3016	2912490000	Other	5.5	A
3017	2912500000	Cyclic polymers of aldehydes	5.5	A
3018	2912600000	Paraformaldehyde	5.5	X
3019	2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	A
3020	2914110000	Acetone	5.5	X
3021	2914120000	Butanone (methyl ethyl ketone)	3	A
3022	2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	C
3023	2914190000	Other	5.5	A
3024	2914221000	Cyclohexanone	5	A
3025	2914222000	Methylcyclohexanones	5	A
3026	2914231000	Ionones	5	A
3027	2914232000	Methylionones	5	A
3028	2914291000	Jasmone	5	A
3029	2914299000	Other	5	A
3030	2914310000	Phenylacetone (phenylpropan-2-one)	5.5	A
3031	2914390000	Other	5.5	A
3032	2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	A
3033	2914409000	Other	5.5	A
3034	2914501000	Ketone-phenols	5.5	A
3035	2914509000	Other	5.5	A
3036	2914610000	Anthraquinone	5.5	A
3037	2914620000	Coenzyme Q10 (ubidecarenone (INN))	5.5	A
3038	2914691000	Derivatives of anthraquinone	5.5	A
3039	2914699000	Other	5.5	A
3040	2914710000	Chlordecone (ISO)	5	A
3041	2914791000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3042	2914799000	Other	5	A

3043	2915110000	Formic acid	5.5	A
3044	2915121000	Calcium formate	5.5	A
3045	2915129000	Other	5.5	A
3046	2915130000	Esters of formic acid	5.5	A
3047	2915210000	Acetic acid	5.5	X
3048	2915240000	Acetic anhydride	5.5	A
3049	2915291000	Calcium acetate	5.5	A
3050	2915292000	Sodium acetate	5.5	A
3051	2915293000	Cobalt acetate	5.5	A
3052	2915299000	Other	5.5	A
3053	2915310000	Ethyl acetate	5.5	X
3054	2915320000	Vinyl acetate	5.5	X
3055	2915331000	For making semiconductor	5.5	A
3056	2915339000	Other	5.5	A
3057	2915360000	Dinoseb (ISO) acetate	5.5	A
3058	2915391000	Amyl acetate	5.5	A
3059	2915392000	Isoamyl acetate	5.5	A
3060	2915393000	Methyl acetate	5.5	A
3061	2915394000	Isobutyl acetate	5.5	A
3062	2915395000	2-Ethoxyethyl acetate	5.5	A
3063	2915399000	Other	5.5	A
3064	2915401000	Monochloroacetic acid	5.5	A
3065	2915409000	Other	5.5	A
3066	2915500000	Propionic acid, its salts and esters	5.5	A
3067	2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	A
3068	2915701000	Palmitic acid, its salts and esters	5.5	A
3069	2915702010	Stearic acid	5.5	B
3070	2915702020	Magnesium stearate	5.5	B
3071	2915702030	Lead stearate	5.5	B
3072	2915702040	Zinc stearate	5.5	A
3073	2915702050	Barium stearate	5.5	B
3074	2915702060	Cadmium stearate	5.5	A
3075	2915702070	Calcium stearate	5.5	B
3076	2915702080	Butyl stearate	5.5	B
3077	2915702090	Other	5.5	A
3078	2915901000	Neodecanoilchloride and pivaloylchloride	5.5	A
3079	2915909010	2-ethyl hexoic acid	5.5	A
3080	2915909020	2-ethylhexylchloroformate	5.5	A
3081	2915909090	Other	5.5	B
3082	2916111000	Acrylic acid	6.5	X
3083	2916119000	Other	6.5	C
3084	2916121000	Ethyl acrylate	6.5	X
3085	2916122000	Methyl acrylate	6.5	X
3086	2916123000	Butyl acrylate	6.5	X
3087	2916124000	2-ethyl hexyl acrylate	6.5	X
3088	2916129000	Other	6.5	A
3089	2916131000	Methacrylic acid	6.5	X
3090	2916139000	Other	6.5	A
3091	2916141000	Methyl methacrylate	6.5	X
3092	2916149000	Other	6.5	X
3093	2916151000	Oleic acid, its salts and esters	6.5	B
3094	2916152000	Linoleic acid, its salts and esters	6.5	A
3095	2916153000	Linolenic acid, its salts and esters	6.5	A

3096	2916160000	Binapacryl(ISO)	6.5	B
3097	2916190000	Other	6.5	B
3098	2916203000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3099	2916209000	Other	6.5	A
3100	2916311000	Benzoic acid	6.5	A
3101	2916312000	Sodium benzoate	6.5	A
3102	2916313000	Benzyl benzoates	6.5	A
3103	2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3104	2916319090	Other	6.5	B
3105	2916321000	Benzoyl peroxide	6.5	A
3106	2916322000	Benzoyl chloride	6.5	A
3107	2916340000	Phenylacetic acid and its salts	6.5	A
3108	2916391000	Cinnamic acid	6.5	A
3109	2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3110	2916399090	Other	6.5	A
3111	2917111000	Oxalic acid	6.5	A
3112	2917112000	Salts of oxalic acid	6.5	A
3113	2917113000	Esters of oxalic acid	6.5	A
3114	2917121000	Adipic acid	6.5	A
3115	2917122000	Salts of adipic acid	6.5	A
3116	2917123010	Dioctyl adipate	6.5	A
3117	2917123090	Other	6.5	A
3118	2917131000	Azelaic acid, its salts and esters	6.5	A
3119	2917132000	Sebacic acid, its salts and esters	6.5	A
3120	2917140000	Maleic anhydride	6.5	C
3121	2917192000	Succinic acid	6.5	A
3122	2917193000	Sodium succinate	6.5	A
3123	2917199000	Other	6.5	A
3124	2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
3125	2917321000	Di-2-ethyl hexyl orthophthalate	6.5	B
3126	2917329000	Other	6.5	A
3127	2917331000	Dinonyl orthophthalate	6.5	A
3128	2917332000	Didecyl orthophthalates	6.5	A
3129	2917341000	Diheptyl orthophthalate	6.5	A
3130	2917342000	Diisodecyl orthophthalate	6.5	A
3131	2917343000	Dibutyl orthophthalates	6.5	A
3132	2917349000	Other	6.5	A
3133	2917350000	Phthalic anhydride	6.5	A
3134	2917361000	Terephthalic acid	3	X
3135	2917369000	Other	6.5	A
3136	2917370000	Dimethyl terephthalate	6.5	X
3137	2917391000	Isophthalic acid	6.5	A
3138	2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	A
3139	2917393000	Trimellitic anhydride	6.5	A
3140	2917399000	Other	6.5	A
3141	2918111000	Lactic acid	6.5	A
3142	2918112000	Salts of lactic acid	6.5	A
3143	2918113000	Esters of lactic acid	6.5	A
3144	2918120000	Tartaric acid	6.5	B
3145	2918131000	Salts of tartaric acid	6.5	A

3146	2918132000	Esters of tartaric acid	6.5	A
3147	2918140000	Citric acid	6.5	A
3148	2918151000	Salts of citric acid		
		- Calcium citrate	6.5	A
		- Other	6.5	B
3149	2918152000	Esters of citric acid	6.5	A
3150	2918161000	Gluconic acid	6.5	A
3151	2918162000	Salts of gluconic acid	6.5	A
3152	2918163000	Esters of gluconic acid	6.5	A
3153	2918170000	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	A
3154	2918180000	Chlorobenzilate (ISO)	6.5	B
3155	2918191010	Malic acid	6.5	A
3156	2918191090	Other	6.5	A
3157	2918192000	Other salts of carboxylic acids with alcohol function	6.5	A
3158	2918193000	Other esters of carboxylic acids with alcohol function	6.5	A
3159	2918199000	Other	6.5	B
3160	2918210000	Salicylic acid and its salts		
		- Salicylic acid	6.5	A
		- Sodium salicylate	6.5	A
		- Other	6.5	B
3161	2918220000	O-Acetylsalicylic acid, its salts and esters	6.5	A
3162	2918231000	Other esters of salicylic acid	6.5	A
3163	2918232000	Salts of other esters of salicylic acid	6.5	A
3164	2918291000	β-oxynaphthoic acid and its salts	6.5	A
3165	2918299010	Gallic acid	6.5	A
3166	2918299030	Parahydroxybenzoic acid	6.5	A
3167	2918299090	Other	6.5	A
3168	2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3169	2918309000	Other	6.5	A
3170	2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
3171	2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3172	2918999000	Other	6.5	A
3173	2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	B
3174	2919901010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3175	2919901090	Other		
		- Dimethyl dichlorovinyl phosphate (D.D.V.P)[Other than material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)]	6.5	A
		- Glycerophosphoric acid	6.5	A
		- Other	6.5	B
3176	2919902000	Salts of phosphoric esters	6.5	A
3177	2919909000	Other	6.5	B
3178	2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3179	2920119000	Other	6.5	A
3180	2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3181	2920199000	Other	6.5	A
3182	2920210000	Dimethyl phosphite	6.5	A
3183	2920220000	Diethyl phosphite	6.5	A
3184	2920230000	Trimethyl phosphite	6.5	A
3185	2920240000	Triethyl phosphite	6.5	A

3186	2920290000	Other	6.5	C
3187	2920301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3188	2920309000	Other	6.5	C
3189	2920904000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3190	2920909110	Dimethyl sulfate	6.5	A
3191	2920909190	Other	6.5	A
3192	2920909200	Of carbonic esters	6.5	A
3193	2920909900	Other		
		- Of nitrous and nitric esters	6.5	A
		- Other	6.5	C
3194	2921111010	Methylamine	6.5	A
3195	2921111020	Salts of methylamine	6.5	A
3196	2921112010	Dimethylamine	6.5	A
3197	2921112020	Salts of dimethylamine	6.5	A
3198	2921113010	Trimethylamine	6.5	A
3199	2921113020	Salts of trimethylamine	6.5	C
3200	2921120000	2-(N,N-Dimethylamino)ethylchloride hydrochloride	6.5	A
3201	2921130000	2-(N,N-Diethylamino)ethylchloride hydrochloride	6.5	C
3202	2921140000	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	6.5	C
3203	2921192000	Diethylamine and its salts	6.5	A
3204	2921199010	Dimethyl laurylamine	6.5	A
3205	2921199090	Other	6.5	A
3206	2921211000	Ethylenediamine	6.5	X
3207	2921212000	Salts of ethylenediamine	6.5	A
3208	2921221000	Hexamethylenediamine	6.5	A
3209	2921222000	Hexamethylenediamine adipate	6.5	A
3210	2921229000	Other	6.5	A
3211	2921291000	Diethylenetriamine	5	A
3212	2921292000	Triethylene tetramine	5	A
3213	2921299000	Other	5	A
3214	2921301000	Cyclohexylamine	6.5	A
3215	2921309000	Other	6.5	A
3216	2921411000	Aniline	6.5	A
3217	2921412000	Salts of aniline	6.5	A
3218	2921423000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3219	2921429020	Nitrohalogenated derivatives of aniline	6.5	A
3220	2921429090	Other	6.5	A
3221	2921434000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3222	2921435000	Para-toluidine-m-sulfonic acid and its salts	6.5	A
3223	2921436000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	A
3224	2921437000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	A
3225	2921439010	Toluidines	6.5	A
3226	2921439090	Other	6.5	A
3227	2921441000	Diphenylamine	6.5	A
3228	2921449000	Other	6.5	A
3229	2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	A
3230	2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	A
3231	2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	A
3232	2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	A
3233	2921459090	Other	6.5	A

3234	2921460000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	A
3235	2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3236	2921499000	Other	6.5	A
3237	2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	A
3238	2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	A
3239	2921519010	o-phenylene diamine	6.5	A
3240	2921519020	m-phenylene diamine	6.5	A
3241	2921519030	p-phenylene diamine	6.5	A
3242	2921519040	Diaminotoluenes	6.5	A
3243	2921519090	Other	6.5	A
3244	2921592000	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	A
3245	2921599000	Other	6.5	A
3246	2922111000	Monoethanolamine	6.5	A
3247	2922112000	Salts of monoethanolamine	6.5	A
3248	2922121000	Diethanolamine	6.5	A
3249	2922122000	Salts of diethanolamine	6.5	A
3250	2922140000	Dextropropoxyphene (INN) and its salts	6.5	A
3251	2922150000	Triethanolamine	3	A
3252	2922160000	Diethanolammonium perfluorooctane sulphonate	6.5	A
3253	2922171000	Methyldiethanolamine	6.5	A
3254	2922172000	Ethyldiethanolamine	6.5	A
3255	2922180000	2-(N,N-Diisopropylamino)ethanol	6.5	A
3256	2922193000	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-aminoethanols and their protonated salts	6.5	A
3257	2922199000	Other	6.5	A
3258	2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	A
3259	2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	A
3260	2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	A
3261	2922219000	Other	6.5	A
3262	2922292000	Meta-aminophenol	6.5	A
3263	2922293000	Phenetidines and their salts	6.5	A
3264	2922299000	Other	6.5	A
3265	2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
3266	2922393000	Derivatives of amino anthraquinons	6.5	A
3267	2922399000	Other		
		- Amino anthraquinons and their salts	6.5	A
		- Other	6.5	B
3268	2922411000	Lysine	6.5	A
3269	2922412000	Esters of lysine	6.5	B
3270	2922413000	Salts of lysine and its esters	6.5	B
3271	2922421000	Glutamic acid	5	A
3272	2922422000	Sodium glutamate	6.5	A
3273	2922423000	Other salts of glutamic acid	6.5	A
3274	2922430000	Anthranilic acid and its salts	6.5	A
3275	2922440000	Tilidine (INN) and its salts	6.5	A
3276	2922491000	Glycine	6.5	B
3277	2922492000	Alanine	6.5	A
3278	2922493000	Leucine	6.5	A
3279	2922494000	Valine	6.5	A
3280	2922497000	Ethyl para amino benzoate	6.5	A

3281	2922499000	Other	6.5	A
3282	2922505000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3283	2922506000	Serine	6.5	A
3284	2922509000	Other	6.5	A
3285	2923101000	Choline	6.5	A
3286	2923102000	Salts of choline	6.5	A
3287	2923201000	Lecithins	6.5	A
3288	2923202000	Other phosphoaminolipids	6.5	A
3289	2923300000	Tetraethylammonium perfluorooctane sulphonate	6.5	B
3290	2923400000	Didecyldimethylammonium perfluorooctane sulphonate	6.5	B
3291	2923900000	Other	6.5	B
3292	2924110000	Meprobamate (INN)	6.5	B
3293	2924120000	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	A
3294	2924191000	Dimethylformamide	6.5	A
3295	2924192000	Dimethylacetamide	6.5	A
3296	2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3297	2924199090	Other	6.5	A
3298	2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3299	2924219000	Other	6.5	B
3300	2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
3301	2924240000	Ethinamate (INN)	6.5	A
3302	2924251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3303	2924259000	Other	6.5	B
3304	2924291010	Aminoacetanilide and its derivatives	6.5	A
3305	2924291020	Acetaminophen	6.5	B
3306	2924291090	Other	6.5	A
3307	2924292000	Aceto acetanilide and its derivatives	5	A
3308	2924299010	Lidocaine hydrochloride	6.5	A
3309	2924299020	Iopromide, Iopamidol, Iomeprol, Iohexol, Ioversol and Iodixanol	0	A
3310	2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3311	2924299099	Other	6.5	B
3312	2925111000	Saccharin	6.5	A
3313	2925112000	Salts of saccharin	6.5	A
3314	2925120000	Glutethimide (INN)	6.5	A
3315	2925191000	Phthalimide	6.5	A
3316	2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3317	2925199090	Other	6.5	A
3318	2925210000	Chlordimeform (ISO)	6.5	A
3319	2925291000	Diphenyl guanidine	6.5	A
3320	2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3321	2925299090	Other	6.5	A
3322	2926100000	Acrylonitrile	6.5	X
3323	2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	A
3324	2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	A
3325	2926400000	Alpha-Phenylacetoacetonitrile	6.5	B
3326	2926903000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3327	2926904000	Acetonitrile	6.5	A

3328	2926909000	Other		
		- 1,4-diamino-2,3-dicyanoanthraquinon	6.5	A
		- Malono nitrile	6.5	A
		- Other	6.5	B
3329	2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	A
3330	2927001900	Other	6.5	A
3331	2927002100	Azodicarbonamide	6.5	A
3332	2927002910	Azoisobutyronitrile	6.5	A
3333	2927002990	Other	6.5	A
3334	2927003000	Azoxy-compounds	6.5	A
3335	2928002000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3336	2928003000	Methylethyl ketoxime	6.5	A
3337	2928009000	Other	6.5	A
3338	2929101000	Toluene diisocyanate	6.5	A
3339	2929102000	Diphenyl methane diisocyanate	6.5	A
3340	2929109000	Other	6.5	A
3341	2929900000	Other	6.5	A
3342	2930100000	2-(N,N-Dimethylamino) ethanethiol	6.5	A
3343	2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3344	2930201090	Other	6.5	A
3345	2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3346	2930202090	Other	6.5	A
3347	2930301000	Thiuram mono-sulphides	6.5	A
3348	2930302000	Thiuram di-sulphides	6.5	A
3349	2930303000	Thiuram tetra-sulphides	6.5	A
3350	2930400000	Methionine	6.5	A
3351	2930600000	2-(N,N-Diethylamino)ethanethiol	6.5	A
3352	2930700000	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	6.5	B
3353	2930800000	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	6.5	A
3354	2930902000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)		
		- Thioamides (Other than Thiourea or Thiocarbanilide)	2	B
		- Other	2	A
3355	2930905030	Thiourea	6.5	A
3356	2930905080	Other		
		- Thiocarbanilide	6.5	A
		- Other	6.5	B
3357	2930906010	Thioalcohols	6.5	A
3358	2930906090	Other	6.5	A
3359	2930907020	Thioaniline	6.5	A
3360	2930907090	Other	6.5	A
3361	2930909010	Thioacids	6.5	A
3362	2930909030	Cysteine	6.5	B
3363	2930909050	Glutathion	6.5	B
3364	2930909090	Other	6.5	A
3365	2931100000	Tetramethyl lead and tetraethyl lead	6.5	A
3366	2931200000	Tributyltin compounds	6.5	A
3367	2931410000	Dimethyl methylphosphonate	6.5	A
3368	2931420000	Dimethyl propylphosphonate	6.5	A
3369	2931430000	Diethyl ethylphosphonate	6.5	A
3370	2931440000	Methylphosphonic acid	6.5	A

3371	2931450000	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	6.5	A
3372	2931460000	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	6.5	A
3373	2931470000	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	6.5	A
3374	2931480000	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	6.5	A
3375	2931490000	Other	6.5	A
3376	2931510000	Methylphosphonic dichloride	6.5	A
3377	2931520000	Propylphosphonic dichloride	6.5	A
3378	2931530000	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	6.5	A
3379	2931540000	Trichlorfon (ISO)	6.5	A
3380	2931590000	Other	6.5	A
3381	2931901000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3382	2931902000	Organo-arsenic compounds	6.5	A
3383	2931903000	Organo-phosphorous compounds	6.5	A
3384	2931904000	Fluorine compounds	6.5	A
3385	2931905000	Chlorine compounds	6.5	A
3386	2931909010	Dibutyl tin oxide	6.5	A
3387	2931909020	Diethyl aluminium chloride	6.5	A
3388	2931909090	Other	6.5	A
3389	2932110000	Tetrahydrofuran	6.5	A
3390	2932120000	2-Furaldehyde (furfuraldehyde)	6.5	A
3391	2932131000	Furfuryl alcohol	6.5	A
3392	2932132000	Tetrahydrofurfuryl alcohol	6.5	A
3393	2932140000	Sucralose	6.5	A
3394	2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3395	2932199000	Other	6.5	A
3396	2932201010	Coumarin	5	A
3397	2932201020	Methylcoumarins	5	A
3398	2932201030	Ethylcoumarins	5	A
3399	2932209010	Nonalactone	5	A
3400	2932209020	Undecalactone	5	A
3401	2932209030	Butyrolactone	5	A
3402	2932209040	Santonin	5	A
3403	2932209050	Phenolphthalein	5	A
3404	2932209060	Glucuronolactone	5	A
3405	2932209070	Dehydracetic acid and its salts	5	A
3406	2932209080	Acetyl ketene (diketene)	5	A
3407	2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3408	2932209099	Other	5	A
3409	2932910000	Isosafrole	6.5	A
3410	2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	A
3411	2932930000	Piperonal	6.5	A
3412	2932940000	Safrole	6.5	A
3413	2932950000	Tetrahydrocannabinols (all isomers)	6.5	A
3414	2932960000	Carbofuran (ISO)	6.5	A
3415	2932991000	Dioxanes	6.5	A
3416	2932992000	Benzofuran (coumarone)	6.5	A
3417	2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3418	2932999090	Other	6.5	A

3419	2933112000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3420	2933119000	Other	6.5	A
3421	2933192000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3422	2933193000	Pyrazolone and its derivatives	6.5	A
3423	2933199000	Other		
		- Phenyl butazone	6.5	A
		- Pyrazolate	6.5	A
		- Other	6.5	B
3424	2933211000	Hydantoin	6.5	A
3425	2933212000	Derivatives of hydantoin	6.5	A
3426	2933291000	Lysidine	6.5	A
3427	2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3428	2933299090	Other	6.5	B
3429	2933311000	Pyridine	6.5	A
3430	2933312000	Salts of pyridine	6.5	A
3431	2933321000	Piperidine	6.5	B
3432	2933329000	Salts of piperidine	6.5	A
3433	2933330000	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	6.5	A
3434	2933340000	Other fentanyls and their derivatives	6.5	A
3435	2933350000	3-Quinuclidinol	6.5	A
3436	2933360000	4-Anilino-N-phenethylpiperidine (ANPP)	6.5	A
3437	2933370000	N-Phenethyl-4-piperidone (NPP)	6.5	A
3438	2933392000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3439	2933393000	3-Hydroxy-1-methylpiperidine	6.5	A
3440	2933399000	Other	6.5	A
3441	2933410000	Levorphanol (INN) and its salts	6.5	A
3442	2933491000	Pyrvinium pamoate	6.5	A
3443	2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3444	2933499090	Other	6.5	A
3445	2933520000	Malonylurea (barbituric acid) and its salts	6.5	A
3446	2933530000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	6.5	B
3447	2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	A
3448	2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
3449	2933591000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3450	2933592000	Pyrimidine, its salts and other compounds containing a pyrimidine ring (whether or not hydrogented) in the structure	6.5	A
3451	2933593000	Piperazine, its salts and other compounds containing a piperazine ring in the structure	6.5	A
3452	2933610000	Melamine	6.5	A
3453	2933691000	Cyanuric chloride	3	A
3454	2933692000	Hexamethylene tetramine	6.5	C
3455	2933699010	Trimethylene trinitramine	6.5	A

3456	2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3457	2933699099	Other	6.5	A
3458	2933710000	6-Hexanelactam (epsilon-caprolactam)	3	X
3459	2933720000	Clobazam (INN) and methyprylon (INN)	6.5	A
3460	2933793000	1-vinyl-2-pyrrolidone	6.5	A
3461	2933799000	Other		
		- Isatin	6.5	A
		- 2-hydroxyquinoline	6.5	A
		- Other	6.5	B
3462	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	B
3463	2933921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3464	2933929000	Other	6.5	A
3465	2933991000	Indole and its derivatives	6.5	B
3466	2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3467	2933999090	Other	6.5	A
3468	2934101000	Aminothiazole and its derivative	6.5	A
3469	2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3470	2934109090	Other	6.5	A
3471	2934204000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3472	2934205000	Mercaptobenzothiazole	6.5	A
3473	2934206000	Dibenzothiazolyl disulphide	6.5	A
3474	2934209000	Other	6.5	A
3475	2934301000	Phenothiazine (thiodiphenyl amine)	6.5	A
3476	2934309000	Other	6.5	A
3477	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	A
3478	2934920000	Other fentanyls and their derivatives	6.5	A
3479	2934994000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3480	2934995000	Morpholine	6.5	A
3481	2934996000	Nucleic acids, their salts and derivatives	6.5	A
3482	2934997000	7-Aminocephalosporanic acid	6.5	A
3483	2934999000	Other	6.5	A
3484	2935100000	N-Methylperfluorooctane sulphonamide	6.5	A
3485	2935200000	N-Ethylperfluorooctane sulphonamide	6.5	A
3486	2935300000	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	6.5	A
3487	2935400000	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	6.5	A
3488	2935500000	Other perfluorooctane sulphonamides	6.5	A
3489	2935904000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
3490	2935905000	Other derivatives of para-aminobenzene sulphonamide	6.5	A
3491	2935909000	Other	6.5	A

3492	2936210000	Vitamins A and their derivatives	6.5	B
3493	2936220000	Vitamin B1 and its derivatives	6.5	B
3494	2936230000	Vitamin B2 and its derivatives	6.5	A
3495	2936240000	D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	6.5	A
3496	2936250000	Vitamin B6 and its derivatives	6.5	A
3497	2936260000	Vitamin B12 and its derivatives	6.5	A
3498	2936271000	Ascorbic acid	6.5	A
3499	2936272000	Sodium ascorbate	6.5	A
3500	2936273000	Calcium ascorbate	6.5	B
3501	2936279000	Other	6.5	B
3502	2936281000	Alpha-tocopherol acetate	6.5	A
3503	2936289000	Other	6.5	A
3504	2936291010	Vitamin B9	6.5	A
3505	2936291090	Other	6.5	A
3506	2936292000	Vitamins D and their derivatives	6.5	A
3507	2936293000	Vitamin H and its derivatives	6.5	A
3508	2936294000	Vitamins K and their derivatives	6.5	A
3509	2936295000	Nicotinamide and its derivatives	6.5	B
3510	2936299000	Other	6.5	B
3511	2936901000	Provitamins, unmixed	6.5	A
3512	2936909000	Other	6.5	A
3513	2937111000	Of subheading 2933.9 or 2934.9	6.5	B
3514	2937119000	Other	0	A
3515	2937120000	Insulin and its salts	0	A
3516	2937191000	Of subheading 2933.9 or 2934.9	6.5	A
3517	2937199000	Other	0	A
3518	2937211000	Cortisone	0	A
3519	2937212000	Hydrocortisone	0	A
3520	2937213000	Prednisone	0	A
3521	2937214000	Prednisolone	0	A
3522	2937220000	Halogenated derivatives of corticosteroidal hormones	0	A
3523	2937230000	Oestrogens and progestogens	0	A
3524	2937292000	Of subheading 2914.50	5.5	A
3525	2937299000	Other	0	A
3526	2937501000	Of subheading 2918.19 or 2918.9	6.5	A
3527	2937502000	Of subheading 2934.9	6.5	A
3528	2937509000	Other	0	A
3529	2937901000	Of subheading 2933.9 or 2934.9	6.5	A
3530	2937902100	Epinephrine	0	A
3531	2937902910	Of subheading 2922.50	6.5	A
3532	2937902990	Other	0	A
3533	2937903000	Amino-acid derivatives	0	A
3534	2937909000	Other	0	A
3535	2938101000	Rutoside (rutin)	6.5	A
3536	2938102000	Derivatives of rutoside	6.5	A
3537	2938901000	Digitalis glycosides	6.5	A
3538	2938902000	Glycyrrhizin and glycyrrhizates	6.5	B
3539	2938903000	Saponins	6.5	A
3540	2938904000	Stevioside	6.5	B
3541	2938909000	Other	6.5	B
3542	2939111000	Morphine	0	A
3543	2939112000	Ethylmorphine	0	A
3544	2939113000	Codeine	0	A

3545	2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	A
3546	2939119000	Other	0	A
3547	2939190000	Other	0	A
3548	2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	A
3549	2939300000	Caffeine and its salts	0	A
3550	2939411000	Ephedrines	0	A
3551	2939419000	Salts of ephedrines	0	A
3552	2939421000	Pseudoephedrine (INN)	0	A
3553	2939429000	Salts of pseudoephedrine	0	A
3554	2939430000	Cathine (INN) and its salts	0	A
3555	2939440000	Norephedrine and its salts	0	A
3556	2939450000	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	0	A
3557	2939490000	Other	0	A
3558	2939510000	Fenetylline (INN) and its salts	0	A
3559	2939590000	Other	0	A
3560	2939611000	Ergometrine (INN)	0	A
3561	2939619000	Salts of ergometrine (INN)	0	A
3562	2939621000	Ergotamin (INN)	0	A
3563	2939629000	Salts of ergotamin (INN)	0	A
3564	2939631000	Lysergic acid	0	A
3565	2939639000	Salts of lysergic acid	0	A
3566	2939690000	Other	0	A
3567	2939720000	Cocaine, ecgonine; salts, esters and other derivatives thereof	0	A
3568	2939791000	Nicotine and its salts	0	A
3569	2939799000	Other	0	A
3570	2939801010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3571	2939801090	Other	6.5	A
3572	2939802000	Histrinocotoxin and tetrodotoxin	0	A
3573	2939809000	Other	6.5	A
3574	2940001010	Galactose	6.5	A
3575	2940001020	Sorbose	6.5	A
3576	2940001030	Xylose	6.5	B
3577	2940001090	Other	6.5	A
3578	2940002010	Hydroxypropyl sucrose	6.5	A
3579	2940002090	Other	6.5	B
3580	2941101000	Penicilline G potassium	6.5	A
3581	2941109010	Penicilline G sodium	6.5	A
3582	2941109020	Penicilline V	6.5	A
3583	2941109090	Other	6.5	B
3584	2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3585	2941209000	Other	6.5	A
3586	2941301000	Chlorotetracycline	6.5	A
3587	2941302000	Oxy-tetracycline hydrochloride	6.5	A
3588	2941303000	Chlorotetracycline hydrochloride	6.5	A
3589	2941309000	Other	6.5	B
3590	2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	A
3591	2941501000	Erythromycin thiocyanate	6.5	B
3592	2941509000	Other	6.5	A
3593	2941901000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3594	2941909000	Other		

		- Leucomycin	6.5	B
		- Other	6.5	A
3595	2942000000	Other organic compounds.	6.5	A
3596	3001202000	Liver extracts	0	A
3597	3001209000	Other	0	A
3598	3001901010	Of human body	0	A
3599	3001901090	Other	0	A
3600	3001902010	Bear's gall	0	A
3601	3001902090	Other	0	A
3602	3001909010	Heparin and its salts	0	A
3603	3001909020	Of human body	0	A
3604	3001909090	Other	0	A
3605	3002122000	Antisera	0	A
3606	3002123000	Other blood fractions	0	A
3607	3002130000	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0	A
3608	3002140000	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0	A
3609	3002150000	Immunological products, put up in measured doses or in forms or packings for retail sale	0	A
3610	3002410000	Vaccines for human medicine	0	A
3611	3002421000	Vaccines against foot and mouth disease	0	A
3612	3002429000	Other	0	A
3613	3002491000	Toxins, toxoids, cryptotoxins and anti-toxins	0	A
3614	3002492000	Microbial culture	0	A
3615	3002493000	Virus and anti-virus	0	A
3616	3002494000	Other, including bacteriophage	0	A
3617	3002510000	Cell therapy products	0	A
3618	3002590000	Other	0	A
3619	3002901000	Human blood	0	A
3620	3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	A
3621	3002909000	Other	0	A
3622	3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	B
3623	3003102000	Containing streptomycins or their derivatives	8	A
3624	3003200000	Other, containing antibiotics		
		- Anti-tuberculosis preparations and anti-cancer preparations	8	B
		- Other	8	A
3625	3003310000	Containing insulin	8	A
3626	3003395000	Preparations containing adrenal cortical hormones	8	B
3627	3003399000	Other		
		- Preparations containing pituitary (posterior) hormones	8	B
		- Other	8	A
3628	3003410000	Containing ephedrine or its salts	8	A
3629	3003420000	Containing pseudoephedrine (INN) or its salts	8	A
3630	3003430000	Containing norephedrine or its salts	8	A
3631	3003490000	Other		
		- Anti-cancer preparations	8	B
		- Other	8	A
3632	3003600000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	8	A
3633	3003902000	Preparations containing aspirin	8	A
3634	3003903000	Preparations containing vitamins	8	A
3635	3003909000	Other		

		- Preparations containing ginseng	8	B
		- Other	8	A
3636	3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	A
3637	3004102000	Containing streptomycins or their derivatives	8	A
3638	3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3639	3004209100	Preparations containing chloramphenicol	8	B
3640	3004209300	Preparations containing oxy-tetracycline	8	A
3641	3004209900	Other	8	A
3642	3004310000	Containing insulin	8	A
3643	3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	B
3644	3004391010	Preparations containing pituitary (anterior) hormones	8	A
3645	3004391020	Preparations containing pituitary (posterior) hormones	8	A
3646	3004393000	Preparations containing thyroid and parathyroid hormones	8	A
3647	3004395000	Preparations containing adrenal medulla hormones	8	A
3648	3004396000	Preparations containing male sex hormones	8	A
3649	3004397000	Preparations containing estrogens and gestagens, progestins	8	A
3650	3004399000	Other	8	A
3651	3004410000	Containing ephedrine or its salts	8	A
3652	3004420000	Containing pseudoephedrine (INN) or its salts	8	A
3653	3004430000	Containing norephedrine or its salts	8	A
3654	3004491000	Anti-cancer preparations	8	A
3655	3004492010	Preparations containing cocaine	8	A
3656	3004492020	Preparations containing alkaloids of rye ergot	8	A
3657	3004492030	Preparations containing nicotine	8	A
3658	3004493000	Preparations containing atropine and homatropine	8	B
3659	3004499000	Other	8	A
3660	3004501000	Preparations containing vitamin A	8	B
3661	3004502010	Preparations containing vitamin B1	8	A
3662	3004502090	Other	8	B
3663	3004503000	Preparations containing vitamin C	8	A
3664	3004504000	Preparations containing vitamin D	8	A
3665	3004509000	Other	8	A
3666	3004600000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	8	A
3667	3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	A
3668	3004909100	Preparations containing aspirin	8	A
3669	3004909200	Preparations containing antihistamines	8	A
3670	3004909900	Other		
		- Preparations containing antler	8	B
		- Other	8	A
3671	3005101000	Adhesive plasters	0	A
3672	3005109000	Other	0	A
3673	3005901000	Waddings	0	A
3674	3005902000	Gauze	0	A
3675	3005903000	Bandages	0	A
3676	3005904000	Prepared dressings and poultices	0	A
3677	3005909000	Other	0	A
3678	3006101010	Sterile surgical catgut	0	A
3679	3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	A
3680	3006102000	Sterile tissue adhesives for surgical wound closure	0	A

3681	3006103000	Sterile laminaria and sterile laminaria tents	0	A
3682	3006104000	Sterile absorbable surgical or dental haemostatics	0	A
3683	3006105010	Of plastics	6.5	A
3684	3006105020	Of knitted or crocheted fabrics	8	A
3685	3006105090	Other	0	A
3686	3006301000	Opacifying preparations for X-ray examination	0	A
3687	3006302000	Diagnostic reagents (designed to be administered to the patient)	0	A
3688	3006401000	Dental cements	0	A
3689	3006402000	Dental fillings	0	A
3690	3006403000	Bone reconstruction cements	0	A
3691	3006500000	First-aid boxes and kits	0	A
3692	3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	A
3693	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	A
3694	3006910000	Appliances identifiable for ostomy use	6.5	A
3695	3006921010	Skin and bone grafts	0	A
3696	3006921090	Other	0	A
3697	3006922010	Preparations of blood fractions, and medications put up in measured doses or in forms or packings for retail sale	0	A
3698	3006922020	Haemoglobin and globulins	0	A
3699	3006922031	Saxitoxin	6.5	A
3700	3006922032	Ricin	8	A
3701	3006922090	Other	0	A
3702	3006923000	Of heading 30.03 or 30.04	8	A
3703	3006924000	Of heading 30.05 or 30.06	0	A
3704	3006925000	Of subheading 3824.84 to 3824.88, 3824.91 or 3824.99	6.5	A
3705	3006930000	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses		
		- Of HSK 3004.90-9900 (Other than preparations containing antler, preparations containing ginseng and preparations containing royal jelly)	8	A
		- Of HSK 3824.99-9090	6.5	A
		- Other	8	B
3706	3101001000	Animal fertilisers	6.5	A
3707	3101002000	Vegetable fertilisers	6.5	A
3708	3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	A
3709	3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	A
3710	3102109000	Other	6.5	B
3711	3102210000	Ammonium sulphate	6.5	C
3712	3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	B
3713	3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	C
3714	3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	A
3715	3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	A
3716	3102501000	Natural	6.5	A
3717	3102509000	Other	6.5	A
3718	3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3719	3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	A
3720	3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	A
3721	3102909000	Other	6.5	A

3722	3103110000	Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	6.5	A
3723	3103190000	Other	6.5	A
3724	3103900000	Other	6.5	A
3725	3104200000	Potassium chloride	0	A
3726	3104301000	Not more than 52 % by weight of K2O	1	A
3727	3104309000	Other	6.5	A
3728	3104901010	Not more than 30 % by weight of K2O	1	A
3729	3104901090	Other	6.5	A
3730	3104909000	Other	1	A
3731	3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	C
3732	3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	C
3733	3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	C
3734	3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	C
3735	3105510000	Containing nitrates and phosphates	6.5	C
3736	3105590000	Other	6.5	C
3737	3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	C
3738	3105901000	Fertilisers containing nitrogen and potassium	6.5	C
3739	3105909000	Other	6.5	C
3740	3201100000	Quebracho extract	6.5	A
3741	3201200000	Wattle extract	6.5	A
3742	3201900000	Other	6.5	A
3743	3202101000	Aromatic syntans	6.5	A
3744	3202103000	Resinic tanning products	6.5	A
3745	3202109000	Other	6.5	A
3746	3202901000	Inorganic tanning products	6.5	A
3747	3202909000	Other	6.5	A
3748	3203001000	Colouring matter of vegetable origin	6.5	A
3749	3203002010	Cochineal	6.5	A
3750	3203002030	Sepia	6.5	A
3751	3203002090	Other	6.5	A
3752	3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	A
3753	3204111000	Intermediate products for disperse dyes (press cake)	4	A
3754	3204119000	Other	8	A
3755	3204121000	Acid dyes and preparations based thereon	8	A
3756	3204122000	Mordant dyes and preparations based thereon	8	A
3757	3204130000	Basic dyes and preparations based thereon	8	A
3758	3204140000	Direct dyes and preparations based thereon	8	A
3759	3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	A
3760	3204160000	Reactive dyes and preparations based thereon	8	A
3761	3204170000	Pigments and preparations based thereon	8	A
3762	3204180000	Carotenoid colouring matters and preparations based thereon	8	A
3763	3204191000	Organic solvent dyes and preparations based thereon	8	B
3764	3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	A
3765	3204199000	Other	8	A
3766	3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	A
3767	3204901010	For manufacturing organic light-emitting diodes(OLED)	5	A

3768	3204901090	Other	6.5	A
3769	3204909000	Other	6.5	A
3770	3205001000	Pigment plastic colour bases	6.5	A
3771	3205009000	Other	6.5	A
3772	3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	B
3773	3206190000	Other	6.5	A
3774	3206200000	Pigments and preparations based on chromium compounds	6.5	A
3775	3206411000	Ultramarine	6.5	A
3776	3206419000	Other	6.5	A
3777	3206421000	Lithopones	6.5	A
3778	3206429000	Other	6.5	A
3779	3206491000	Zinc grey	6.5	A
3780	3206495000	Pigments based on cobalt compounds	6.5	A
3781	3206496000	Pigments and preparations based on cadmium compounds	6.5	A
3782	3206499000	Other	6.5	A
3783	3206500000	Inorganic products of a kind used as luminophores	6.5	A
3784	3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3785	3207201000	Vitrifiable enamels and glazes	6.5	A
3786	3207202000	Engobes (slips)	6.5	A
3787	3207209000	Other	6.5	A
3788	3207301000	Of gold	6.5	A
3789	3207302000	Of platinum	6.5	A
3790	3207303000	Of palladium	6.5	A
3791	3207304000	Of silver	6.5	A
3792	3207309000	Other	6.5	A
3793	3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	A
3794	3208101010	Enamels	6.5	A
3795	3208101090	Other	6.5	A
3796	3208102000	Varnishes (including lacquers)	6.5	A
3797	3208103000	Solutions as defined in Note 4 to this Chapter	6.5	A
3798	3208201011	Enamels	6.5	A
3799	3208201019	Other	6.5	A
3800	3208201020	Varnishes (including lacquers)	6.5	A
3801	3208201030	Solutions as defined in Note 4 to this Chapter	6.5	A
3802	3208202011	Enamels	6.5	A
3803	3208202019	Other	6.5	A
3804	3208202020	Varnishes (including lacquers)	6.5	A
3805	3208202030	Solutions as defined in Note 4 to this Chapter	6.5	A
3806	3208901011	Enamels	6.5	A
3807	3208901019	Other	6.5	A
3808	3208901020	Varnishes (including lacquers)	6.5	A
3809	3208901030	Solutions as defined in Note 4 to this Chapter	6.5	A
3810	3208909011	Enamels	6.5	A
3811	3208909019	Other	6.5	B
3812	3208909020	Varnishes (including lacquers)	6.5	A
3813	3208909030	Solutions as defined in Note 4 to this Chapter	6.5	A
3814	3209101011	Enamels	6.5	A
3815	3209101019	Other	6.5	A
3816	3209101020	Varnishes (including lacquers)	6.5	A
3817	3209102010	Paints (including enamels)	6.5	A
3818	3209102020	Varnishes (including lacquers)	6.5	A

3819	3209901011	Enamels	6.5	A
3820	3209901019	Other	6.5	A
3821	3209901020	Varnishes (including lacquers)	6.5	A
3822	3209909011	Enamels	6.5	A
3823	3209909019	Other	6.5	A
3824	3209909020	Varnishes (including lacquers)	6.5	A
3825	3210001011	Enamels	6.5	A
3826	3210001019	Other	6.5	A
3827	3210001091	Enamels	6.5	A
3828	3210001099	Other	6.5	A
3829	3210002010	Oil varnishes	6.5	A
3830	3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	A
3831	3210002030	Varnishes based on bitumen, pitch or similar products	6.5	A
3832	3210002040	Liquid varnishes containing no solvent	6.5	A
3833	3210003010	Distempers	6.5	A
3834	3210003090	Other	6.5	A
3835	3211000000	Prepared driers	6.5	A
3836	3212100000	Stamping foils	6.5	A
3837	3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	A
3838	3212909000	Other	6.5	A
3839	3213101000	Oil colours	6.5	A
3840	3213102000	Water colours	6.5	A
3841	3213109000	Other	6.5	A
3842	3213901000	Oil colours	6.5	A
3843	3213902000	Water colours	6.5	A
3844	3213909000	Other	6.5	A
3845	3214101060	Based on rubber	6.5	A
3846	3214101080	Resin mastics and cements	6.5	A
3847	3214101090	Other	6.5	A
3848	3214102000	Painters' fillings	6.5	A
3849	3214109000	Other	6.5	A
3850	3214900000	Other	6.5	A
3851	3215110000	Black	0	A
3852	3215190000	Other	0	B
3853	3215901000	Writing ink	6.5	A
3854	3215902000	Drawing ink	6.5	A
3855	3215903000	Copying ink	6.5	A
3856	3215904010	Of oil	6.5	A
3857	3215904020	Of water	6.5	A
3858	3215904030	Of oil and water	6.5	A
3859	3215905000	Metalic ink	6.5	A
3860	3215906010	Of oil	6.5	A
3861	3215906020	Of water	6.5	A
3862	3215906030	Of oil and water	6.5	A
3863	3215909000	Other	6.5	A
3864	3301120000	Of orange	5	A
3865	3301130000	Of lemon	5	A
3866	3301190000	Other	5	A
3867	3301240000	Of peppermint (Mentha piperita)	5	A
3868	3301250000	Of other mints	5	A
3869	3301290000	Other	5	A
3870	3301300000	Resinoids	8	A

3871	3301901000	Terpenic by-products of the deterpenation of essential oils	8	A
3872	3301902000	Concentrates of essential oils	8	A
3873	3301903000	Aqueous distillates and aqueous solutions of essential oils	8	A
3874	3301904100	Of opium	8	A
3875	3301904200	Of liquorice	8	A
3876	3301904300	Of hops	30	A
3877	3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	A
3878	3301904510	Of white ginseng	20	A
3879	3301904520	Of red ginseng	754.3	C
3880	3301904530	Of other ginseng	20	C
3881	3301904600	Of cashew nut shell liquid	8	A
3882	3301904700	Of natural lacquer	8	A
3883	3301904800	Other	8	A
3884	3302101000	Of a kind used in the food industries	5	A
3885	3302102011	Compound alcoholic preparations	30	A
3886	3302102019	Other	8	A
3887	3302102090	Other	5	A
3888	3302900000	Other	6.5	A
3889	3303001000	Perfumes and scents	6.5	B
3890	3303002000	Toilet waters	6.5	A
3891	3304101000	Lipsticks	6.5	A
3892	3304109000	Other	6.5	A
3893	3304201000	Eye shadows	6.5	A
3894	3304209000	Other	6.5	A
3895	3304301000	Nail enamels	6.5	A
3896	3304309000	Other	6.5	A
3897	3304911000	Face powders	6.5	A
3898	3304912000	Baby powders (including talcum powder)	6.5	A
3899	3304919000	Other	6.5	A
3900	3304991000	Skin care cosmetics	6.5	B
3901	3304992000	Make-up cosmetics	6.5	A
3902	3304993000	Baby cosmetics	6.5	A
3903	3304999000	Other	6.5	B
3904	3305100000	Shampoos	5	B
3905	3305200000	Preparations for permanent waving or straightening	5	A
3906	3305300000	Hair lacquers	5	A
3907	3305901000	Hair rinses	5	A
3908	3305902000	Hair creams	5	A
3909	3305909000	Other	5	B
3910	3306100000	Dentifrices	6.5	A
3911	3306201011	Not more than 70 decitex	8	A
3912	3306201019	Other	8	A
3913	3306201020	Of measuring per single yarn more than 50 tex	8	A
3914	3306209000	Other	8	A
3915	3306901000	Preparation for oral hygiene	6.5	A
3916	3306902000	Preparations for dental hygiene	6.5	A
3917	3307101000	After-shaving lotions	6.5	A
3918	3307109000	Other	6.5	A
3919	3307200000	Personal deodorants and antiperspirants	6.5	A
3920	3307301000	Perfumed bath salts	6.5	A
3921	3307302000	Other bath preparations	6.5	A
3922	3307410000	“Agarbatti” and other odoriferous preparations which operate by burning	6.5	A

3923	3307490000	Other	6.5	A
3924	3307901000	Depilatories	6.5	A
3925	3307903000	Contact lens solutions or artificial eye solutions	6.5	A
3926	3307904000	Mask pack	6.5	A
3927	3307909000	Other	6.5	A
3928	3401111000	Medicated soaps	6.5	A
3929	3401119000	Other	6.5	B
3930	3401191010	Laundry soaps	6.5	A
3931	3401191090	Other	6.5	A
3932	3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	A
3933	3401200000	Soap in other forms	6.5	A
3934	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	A
3935	3402310000	Linear alkylbenzene sulphonic acids and their salts	8	A
3936	3402390000	Other	8	A
3937	3402410000	Cationic	8	A
3938	3402421000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
3939	3402429000	Other	8	A
3940	3402490000	Other	8	A
3941	3402501000	Washing preparations	5	A
3942	3402502000	Cleaning preparations	6.5	A
3943	3402509000	Other	6.5	A
3944	3402901000	Surface-active preparations	6.5	A
3945	3402902000	Washing preparations	5	A
3946	3402903000	Cleaning preparations	6.5	A
3947	3403111000	Preparations for the treatment of textile materials	6.5	A
3948	3403112000	Preparations for the treatment of leather or furskins	6.5	A
3949	3403119000	Other	6.5	A
3950	3403191000	Cutting oil preparations	6.5	A
3951	3403193000	Anti-rust or anti-corrosion preparations	6.5	A
3952	3403194000	Mold release preparations	6.5	A
3953	3403195000	Lubricating preparations used in wire-drawing	6.5	A
3954	3403199000	Other	6.5	A
3955	3403911000	Preparations for the treatment of textile materials	6.5	A
3956	3403912000	Preparations for the treatment of leather or furskins	6.5	A
3957	3403919000	Other	6.5	A
3958	3403991000	Cutting oil preparations	6.5	A
3959	3403992000	Lubricating preparations used in wire-drawing	6.5	A
3960	3403999000	Other	6.5	A
3961	3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	A
3962	3404901010	Of chloroparaffines	6.5	A
3963	3404901030	Of polyalkylenes	6.5	A
3964	3404901040	Of chemically modified lignite	6.5	A
3965	3404901090	Other	6.5	A
3966	3404902000	Prepared waxes	6.5	B
3967	3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	A
3968	3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	A
3969	3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	A
3970	3405400000	Scouring pastes and powders and other scouring preparations	6.5	A
3971	3405901030	Based on diamond powder or dust	6.5	A

3972	3405901090	Other	6.5	A
3973	3405909000	Other	6.5	A
3974	3406000000	Candles, tapers and the like	6.5	A
3975	3407001000	Modelling pastes	6.5	A
3976	3407002000	Preparations known as “dental wax” or as “dental impression compounds”	6.5	A
3977	3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	A
3978	3501101000	For manufacturing coffee creamer	8	B
3979	3501109000	Other	20	B
3980	3501901110	For manufacturing coffee creamer	8	B
3981	3501901190	Other	20	B
3982	3501901200	Other casein derivatives	20	B
3983	3501902000	Casein glues	20	B
3984	3502110000	Dried	8	B
3985	3502190000	Other	8	B
3986	3502200000	Milk albumin, including concentrates of two or more whey proteins	8	B
3987	3502901000	Albuminates and other albumin derivatives	8	A
3988	3502909000	Other	8	A
3989	3503001010	Gelatin	8	B
3990	3503001020	Gelatin derivatives	8	A
3991	3503002000	Isinglass	8	A
3992	3503003000	Other glues of animal origin	8	A
3993	3504001010	Peptones	8	A
3994	3504001020	Derivatives of peptones	8	A
3995	3504002010	Keratins	8	A
3996	3504002020	Nucleoproteids	8	A
3997	3504002030	Protein isolates	8	A
3998	3504002090	Other	8	A
3999	3504003000	Hide powder	8	A
4000	3505101000	Dextrins	8	B
4001	3505102000	Soluble starch (amylogen)	8	B
4002	3505103000	Roasted starches	385.7	C
4003	3505104010	For food	385.7	C
4004	3505104090	Other	385.7	C
4005	3505105010	For food	385.7	C
4006	3505105090	Other	385.7	C
4007	3505109010	For food	385.7	C
4008	3505109090	Other	385.7	C
4009	3505201000	Starch glues	201.2	X
4010	3505202000	Dextrin glues	201.2	X
4011	3505209000	Other	201.2	X
4012	3506101000	Based on rubber	6.5	A
4013	3506102000	Based on plastic (including artificial resins)	6.5	A
4014	3506109000	Other	6.5	A
4015	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	B
4016	3506919000	Other	6.5	B
4017	3506991000	Vienna glues	6.5	A
4018	3506999000	Other	6.5	A
4019	3507100000	Rennet and concentrates thereof	6.5	B
4020	3507901000	Pancreatic enzymes	6.5	A
4021	3507904000	Papain, bromelain and ficin	6.5	A

4022	3507906010	Amylase	6.5	B
4023	3507906020	Protease	6.5	A
4024	3507907000	Pectic enzymes	6.5	B
4025	3507909000	Other	6.5	A
4026	3601001000	Black powders	6.5	A
4027	3601002000	Smokeless powders	6.5	A
4028	3602000000	Prepared explosives, other than propellent powders	6.5	A
4029	3603100000	Safety fuses	6.5	A
4030	3603200000	Detonating cords	6.5	A
4031	3603300000	Percussion caps	6.5	A
4032	3603400000	Detonating caps	6.5	A
4033	3603500000	Igniters	6.5	A
4034	3603600000	Electric detonators	6.5	A
4035	3604100000	Fireworks	6.5	A
4036	3604901000	Signalling flares	6.5	A
4037	3604909000	Other	6.5	A
4038	3605000000	Matches, other than pyrotechnic articles of heading 36.04	6.5	A
4039	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 300㎤	6.5	A
4040	3606900000	Other	6.5	A
4041	3701100000	For X-ray	6.5	A
4042	3701200000	Instant print film	6.5	A
4043	3701302000	For graphic art	0	A
4044	3701303000	For printed circuit board	0	A
4045	3701304000	For flat panel display (blank mask)	0	A
4046	3701309000	Other	0	A
4047	3701911000	For making semiconductor	6.5	A
4048	3701919100	For graphic art	6.5	A
4049	3701919200	For printed circuit board	6.5	A
4050	3701919900	Other	6.5	A
4051	3701991000	For making semiconductor	0	A
4052	3701999100	For graphic art	0	A
4053	3701999200	For printed circuit board	0	A
4054	3701999900	Other	0	A
4055	3702100000	For X-ray	6.5	A
4056	3702311000	Cinematographic film	6.5	A
4057	3702319000	Other	6.5	A
4058	3702321000	Cinematographie film	6.5	A
4059	3702329000	Other	6.5	A
4060	3702391000	Cinematographie film	6.5	A
4061	3702399000	Other	6.5	A
4062	3702411000	Cinematographic film	6.5	A
4063	3702419000	Other	6.5	A
4064	3702421000	Cinematographic film	6.5	A
4065	3702422000	For graphic art	6.5	A
4066	3702423000	For printed circuit board	6.5	A
4067	3702429000	Other	6.5	A
4068	3702431000	Cinematographic film	6.5	A
4069	3702432000	For graphic art	6.5	A
4070	3702433000	For printed circuit board	6.5	A
4071	3702439000	Other	6.5	A
4072	3702441000	Cinematographic film	6.5	A

4073	3702442000	For graphic art	6.5	A
4074	3702443000	For printed circuit board	6.5	A
4075	3702449000	Other	6.5	A
4076	3702521000	Cinematographic film	6.5	A
4077	3702529000	Other	6.5	A
4078	3702530000	Of a width exceeding 16 ㎜ but not exceeding 35 ㎜ and of a length not exceeding 30 m, for slides	6.5	A
4079	3702541000	Cinematographic film	6.5	A
4080	3702549000	Other	6.5	A
4081	3702551000	Cinematographic film	6.5	A
4082	3702559000	Other	6.5	A
4083	3702561000	Cinematographic film	6.5	A
4084	3702569000	Other	6.5	A
4085	3702961000	Cinematographic film	6.5	A
4086	3702969000	Other	6.5	A
4087	3702971000	Cinematographic film	6.5	A
4088	3702979000	Other	6.5	A
4089	3702981000	Cinematographic film	6.5	A
4090	3702982000	For graphic art	6.5	A
4091	3702983000	For printed circuit board	6.5	A
4092	3702989000	Other	6.5	A
4093	3703100000	In rolls of a width exceeding 610 ㎜	6.5	A
4094	3703203000	For photo-copying	6.5	A
4095	3703209000	Other	6.5	A
4096	3703900000	Other	6.5	A
4097	3704001100	For cinematography	0	A
4098	3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calendars	0	A
4099	3704001300	For making semiconductor	0	A
4100	3704001900	Other	0	A
4101	3704002000	Photographic paper, paperboard and textiles	6.5	A
4102	3705001010	For producing postcard, illustrated postcard, cards and calendars	6.5	A
4103	3705001090	Other	0	A
4104	3705009010	For making semiconductor	0	A
4105	3705009090	Other	0	A
4106	3706100000	Of a width of 35 ㎜ or more	6.5% or 1,560won/m whichever is the greater	A
4107	3706900000	Other	6.5% or 1,092won/m whichever is the greater	A
4108	3707100000	Sensitising emulsions	6.5	A
4109	3707901010	For making semiconductor	0	A
4110	3707901020	For manufacturing organic light-emitting diodes(OLED)	0	A
4111	3707901090	Other	0	A
4112	3707902010	For graphic art	0	A
4113	3707902090	Other	0	A
4114	3707903000	Fixers	0	A
4115	3707909200	Toners	0	A
4116	3707909300	Clearing agents	0	A
4117	3707909900	Other	0	A
4118	3801101000	For manufacturing secondary battery	4	A
4119	3801109000	Other	6.5	A

4120	3801200000	Colloidal or semi-colloidal graphite	6.5	A
4121	3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	A
4122	3801900000	Other	6.5	A
4123	3802100000	Activated carbon	6.5	A
4124	3802901000	Activated diatomite	6.5	A
4125	3802903000	Activated clays and activated earths	6.5	A
4126	3802909000	Other	6.5	A
4127	3803000000	Tall oil, whether or not refined	5	A
4128	3804001000	Liquid	6.5	A
4129	3804009000	Other	6.5	B
4130	3805101000	Gum spirits of turpentine	6.5	A
4131	3805102000	Wood turpentine	6.5	A
4132	3805103000	Sulphate turpentine	6.5	A
4133	3805900000	Other	6.5	A
4134	3806101000	Rosin	6.5	B
4135	3806102000	Resin acids	6.5	A
4136	3806200000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	6.5	A
4137	3806300000	Ester gums	6.5	A
4138	3806900000	Other	6.5	A
4139	3807003000	Vegetable pitch	6.5	A
4140	3807009010	Pyroligneous liquid	6.5	B
4141	3807009090	Other	6.5	A
4142	3808520000	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6.5	A
4143	3808591000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4144	3808599000	Other	6.5	A
4145	3808611000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4146	3808619000	Other	6.5	A
4147	3808621000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4148	3808629000	Other	6.5	A
4149	3808691000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4150	3808699000	Other	6.5	A
4151	3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4152	3808919000	Other	6.5	A
4153	3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4154	3808929000	Other	6.5	A
4155	3808931000	Herbicides	6.5	A
4156	3808932000	Anti-sprouting products	6.5	A
4157	3808933000	Plant-growth regulators	6.5	A
4158	3808940000	Disinfectants	6.5	A
4159	3808991000	Rodenticides	6.5	A
4160	3808999000	Other	6.5	B
4161	3809100000	With a basis of amylaceous substances	8	B
4162	3809910000	Of a kind used in the textile or like industries	6.5	A
4163	3809920000	Of a kind used in the paper or like industries	6.5	A
4164	3809930000	Of a kind used in the leather or like industries	6.5	A
4165	3810101000	Pickling preparations for metal surfaces	6.5	A
4166	3810109000	Other	6.5	A

4167	3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	A
4168	3810909000	Other	6.5	A
4169	3811110000	Based on lead compounds	6.5	A
4170	3811190000	Other	6.5	A
4171	3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	A
4172	3811290000	Other	5	A
4173	3811900000	Other	6.5	A
4174	3812101000	Based on diphenylguanidine	6.5	A
4175	3812102000	Based on dithiocarbamates	6.5	A
4176	3812109000	Other	6.5	A
4177	3812200000	Compound plasticisers for rubber or plastics	6.5	A
4178	3812310000	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	6.5	A
4179	3812391000	Anti-oxidising preparations	6.5	A
4180	3812392000	Other compound stabilisers	6.5	B
4181	3813001000	Preparations for fire-extinguishers	6.5	A
4182	3813002000	Charges for fire-extinguishers	6.5	A
4183	3813003000	Charged fire-extinguishing grenades	6.5	A
4184	3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	A
4185	3814001090	Other	6.5	A
4186	3814002110	For making semiconductor	6.5	A
4187	3814002190	Other	6.5	A
4188	3814002900	Other	6.5	A
4189	3815110000	With nickel or nickel compounds as the active substance	6.5	A
4190	3815121000	With platinium metal or platinium compounds	6.5	A
4191	3815122000	Of palladium or palladium compounds	6.5	A
4192	3815129000	Other	6.5	A
4193	3815191000	With iron or iron compounds as the active substance	6.5	A
4194	3815192000	Of titanium or titanium compounds as the active substance	6.5	A
4195	3815199000	Other	6.5	B
4196	3815901000	Reaction initiators	6.5	A
4197	3815909000	Other	6.5	A
4198	3816001000	Refractory cements	6.5	A
4199	3816002000	Refractory mortars	6.5	A
4200	3816003000	Refractory concretes	6.5	A
4201	3816009010	Dolomite ramming mix	3	A
4202	3816009090	Other	6.5	A
4203	3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	6.5	X
4204	3818001000	Chemical elements doped for use in electronics	0	A
4205	3818002010	Wafers for making solar cells	0	A
4206	3818002090	Other	0	A
4207	3819001000	Hydraulic brake fluids	6.5	A
4208	3819002000	Other prepared liquids for hydraulic transmission	6.5	A
4209	3820001000	Anti-freezing preparations	6.5	A
4210	3820002000	Prepared de-icing fluids	6.5	A
4211	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	B
4212	3822111000	Diagnostic test kits	0	A
4213	3822112000	Immunological products	0	A
4214	3822119000	Other	6.5	A
4215	3822121000	Immunological products	0	A

4216	3822129000	Other		
		- Of other plates, sheets, film, foil and strip of plastics	6.5	B
		- Other	0/6.5/8	A
4217	3822130000	For blood-grouping	0	A
4218	3822191000	Immunological products	0	A
4219	3822192011	Of other plates, sheets, film, foil and strip of plastics	0	A
4220	3822192012	Other articles of plastics	0	A
4221	3822192013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
4222	3822192014	Litmus testing paper and other similar testing paper	0	A
4223	3822192019	Other	0	A
4224	3822192020	Prepared, not on a backing	0	A
4225	3822192091	Of other plates, sheets, film, foil and strip of plastics	6.5	B
4226	3822192092	Other articles of plastics	6.5	A
4227	3822192093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
4228	3822192099	Other	8	A
4229	3822193011	Of other plates, sheets, film, foil and strip of plastics	0	A
4230	3822193012	Other articles of plastics	0	A
4231	3822193013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
4232	3822193014	Litmus testing paper and other similar testing paper	0	A
4233	3822193019	Other	0	A
4234	3822193020	Prepared, not on a backing	0	A
4235	3822193091	Of other plates, sheets, film, foil and strip of plastics	6.5	A
4236	3822193092	Other articles of plastics	6.5	A
4237	3822193093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	A
4238	3822193099	Other	8	B
4239	3822900011	Of 0 % rate in the Tariff Schedules	0	A
4240	3822900012	Of 1 % rate in the Tariff Schedules	1	A
4241	3822900013	Of 2 % rate in the Tariff Schedules	2	A
4242	3822900014	Of 3 % rate in the Tariff Schedules	3	A
4243	3822900015	Of 4 % rate in the Tariff Schedules	4	A
4244	3822900016	Of 5 % rate in the Tariff Schedules	5	A
4245	3822900017	Of 5.4 % rate in the Tariff Schedules	5.4	A
4246	3822900018	Of 6.5 % rate in the Tariff Schedules	6.5	A
4247	3822900019	Of 7 % rate in the Tariff Schedules	7	A
4248	3822900020	Other	8	A
4249	3823110000	Stearic acid	8	A
4250	3823120000	Oleic acid	8	A
4251	3823130000	Tall oil fatty acids	8	A
4252	3823191000	Palmitic acids	8	A
4253	3823192000	Acid oils from refining	8	A
4254	3823199000	Other	8	A
4255	3823701000	Cetyl alcohol	5	A
4256	3823702000	Stearyl alcohol	5	A
4257	3823703000	Oleyl alcohol	5	A
4258	3823704000	Lauryl alcohol	3	A
4259	3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	A
4260	3823709090	Other	5	A
4261	3824100000	Prepared binders for foundry moulds or cores	6.5	A
4262	3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A

4263	3824400000	Prepared additives for cements, mortars or concretes	6.5	A
4264	3824500000	Non-refractory mortars and concretes	6.5	B
4265	3824600000	Sorbitol other than that of subheading 2905.44	8	B
4266	3824810000	Containing oxirane (ethylene oxide)	6.5	B
4267	3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	B
4268	3824830000	Containing tris(2,3-dibromopropyl) phosphate	6.5	B
4269	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 mirex (ISO)	6.5	A
4270	3824850000	Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	6.5	A
4271	3824860000	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	6.5	A
4272	3824870000	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6.5	A
4273	3824880000	Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	6.5	A
4274	3824890000	Containing short-chain chlorinated paraffins	6.5	A
4275	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	A
4276	3824920000	Polyglycol esters of methylphosphonic acid	6.5	A
4277	3824991000	Roasted chromite	5	A
4278	3824992100	Getters for vacuum tubes	6.5	A
4279	3824992210	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	B
4280	3824992290	Other	6.5	B
4281	3824992900	Other	6.5	A
4282	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 (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	6.5	A
4283	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	A
4284	3824993990	Other	6.5	A
4285	3824994100	Mixed polyethylene glycol	6.5	A
4286	3824994200	Ion-exchangers	6.5	A
4287	3824994300	Anti-scaling compounds	6.5	A
4288	3824994400	Additives to harden varnish or glue	6.5	A
4289	3824995100	Ink-removers	6.5	A
4290	3824995200	Stencil correctors	6.5	A
4291	3824995300	Correcting fluids	6.5	A
4292	3824996100	Compounded extenders for paints	6.5	A
4293	3824996200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc.)	6.5	B
4294	3824996300	Soda-lime	6.5	A
4295	3824996400	Hydrated silica gel	6.5	A
4296	3824996500	Anti-rust preparations	6.5	A
4297	3824996600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	A
4298	3824997100	Metal plating preparations	6.5	A
4299	3824997200	Chlorinated paraffin	6.5	A
4300	3824997300	Anti-foaming agent	6.5	A
4301	3824997400	Foaming agent	6.5	A

4302	3824997500	Prepared calcium carbonate	6.5	A
4303	3824997600	Liquid crystal preparations	6.5	A
4304	3824997700	Ammoniacal gas liquors	6.5	A
4305	3824998000	Prepared organic peroxides (other than products of heading 38.15 and HSK 3824.99-4400)	6.5	A
4306	3824999010	Micro-element fertilisers (other than products of Chapter 31)	6.5	A
4307	3824999020	Chewing gum base	6.5	A
4308	3824999030	Naphthenic acids, their water-insoluble salts and their esters	6.5	A
4309	3824999040	Mixed preparations for manufacturing fuel cells for hydrogen fueled car, based on graphite	6.5	A
4310	3824999051	Electrolyte	6.5	A
4311	3824999052	Electrolyte additives	6.5	A
4312	3824999090	Other	6.5	A
4313	3825100000	Municipal waste	6.5	A
4314	3825200000	Sewage sludge	6.5	A
4315	3825301000	Of heading 30.05	0	A
4316	3825302000	Of subheadings 3824.84 to 3824.88, 3824.91 or 3824.99	6.5	A
4317	3825303000	Of subheading 4015.12	8	A
4318	3825304000	Of subheading 9018.3	8	A
4319	3825410000	Halogenated	6.5	A
4320	3825490000	Other	6.5	A
4321	3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
4322	3825610000	Mainly containing organic constituents	6.5	A
4323	3825690000	Other	6.5	A
4324	3825901000	Waste of qypsum or plaster	6.5	A
4325	3825902000	Waste of limestone	6.5	A
4326	3825903000	Waste of molding sand	6.5	A
4327	3825904000	Waste of other earth and sand	6.5	A
4328	3825909000	Other	6.5	A
4329	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	A
4330	3827111000	Detergents based on trichlorotrifluoroethane	6.5	A
4331	3827119000	Other	6.5	B
4332	3827120000	Containing hydrobromofluorocarbons (HBFCs)	6.5	B
4333	3827130000	Containing carbon tetrachloride	6.5	B
4334	3827140000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	B
4335	3827200000	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	6.5	B
4336	3827310000	Containing substances of subheadings 2903.41 to 2903.48	6.5	B
4337	3827320000	Other, containing substances of subheadings 2903.71 to 2903.75	6.5	B
4338	3827390000	Other	6.5	B
4339	3827400000	Containing methyl bromide (bromomethane) or bromochloromethane	6.5	B
4340	3827510000	Containing trifluoromethane (HFC-23)	6.5	B
4341	3827590000	Other	6.5	B
4342	3827610000	Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	6.5	B
4343	3827620000	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)	6.5	B
4344	3827630000	Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	6.5	B

4345	3827640000	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)	6.5	B
4346	3827650000	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)	6.5	B
4347	3827680000	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	6.5	B
4348	3827690000	Other	6.5	B
4349	3827900000	Other	6.5	B
4350	3901101000	Linear low density polyethylene	6.5	C
4351	3901109000	Other	6.5	C
4352	3901200000	Polyethylene having a specific gravity of 0.94 or more	6.5	C
4353	3901300000	Ethylene-vinyl acetate copolymers	6.5	C
4354	3901400000	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	6.5	C
4355	3901900000	Other	6.5	C
4356	3902100000	Polypropylene	6.5	C
4357	3902200000	Polyisobutylene	6.5	C
4358	3902300000	Propylene copolymers	6.5	C
4359	3902900000	Other	6.5	C
4360	3903110000	Expansible	6.5	X
4361	3903190000	Other	6.5	X
4362	3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	X
4363	3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	X
4364	3903901000	Styrene-butadiene copolymers	6.5	X
4365	3903909000	Other	6.5	C
4366	3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	X
4367	3904210000	Non-plasticised	6.5	X
4368	3904220000	Plasticised	6.5	X
4369	3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	X
4370	3904400000	Other vinyl chloride copolymers	6.5	X
4371	3904500000	Vinylidene chloride polymers	6.5	X
4372	3904610000	Polytetrafluoroethylene	6.5	X
4373	3904691000	Polyvinylidene fluoride for manufacturing secondary batteries	6.5	X
4374	3904699000	Other	6.5	X
4375	3904900000	Other	6.5	X
4376	3905120000	In aqueous dispersion	6.5	C
4377	3905190000	Other	6.5	C
4378	3905210000	In aqueous dispersion	6.5	C
4379	3905290000	Other	6.5	C
4380	3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	C
4381	3905910000	Copolymers	6.5	C
4382	3905990000	Other	6.5	C
4383	3906100000	Poly(methyl methacrylate)	6.5	X
4384	3906901000	Poly acryl amide	8	C
4385	3906909000	Other	8	X
4386	3907100000	Polyacetals	6.5	X
4387	3907210000	Bis(polyoxyethylene) methylphosphonate	6.5	X
4388	3907291000	Polyoxyethylene (polyethylene glycol)	6.5	C
4389	3907292000	Polyoxypropylene (polypropylene glycol)	6.5	C
4390	3907293000	Poly phenylene oxide	6.5	X
4391	3907299000	Other	6.5	X
4392	3907301000	For making semiconductor	6.5	X

4393	3907309000	Other	6.5	X
4394	3907400000	Polycarbonates	6.5	X
4395	3907500000	Alkyd resins	6.5	C
4396	3907610000	Having a viscosity number of 78 ㎖/g or higher	6.5	C
4397	3907690000	Other	6.5	C
4398	3907700000	Poly(lactic acid)	6.5	C
4399	3907910000	Unsaturated	6.5	C
4400	3907991000	Poly butylene terephthalate	6.5	A
4401	3907992000	Thermoplastic liquid crystal aromatic polyester copolymers	0	A
4402	3907999000	Other	6.5	C
4403	3908101000	Polyamide-6	6.5	A
4404	3908102000	Polyamide-6,6	6.5	A
4405	3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	A
4406	3908900000	Other	6.5	A
4407	3909100000	Urea resins; thiourea resins	6.5	C
4408	3909200000	Melamine resins	6.5	X
4409	3909310000	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	6.5	X
4410	3909390000	Other	6.5	C
4411	3909400000	Phenolic resins	6.5	C
4412	3909500000	Polyurethanes	6.5	X
4413	3910001000	For making semiconductor	6.5	A
4414	3910009010	Silicon oil	6.5	A
4415	3910009020	Silicon rubber	6.5	A
4416	3910009090	Other	6.5	A
4417	3911101000	Petroleum resins	8	C
4418	3911102000	Coumarone, indene or coumarone-indene resins	8	A
4419	3911103000	Polyterpenes	8	A
4420	3911200000	Poly(1,3-phenylene methylphosphonate)	6.5	C
4421	3911901000	Polysulphides	6.5	A
4422	3911902000	Polysulphones	6.5	A
4423	3911903000	Furan resin	6.5	A
4424	3911909000	Other	6.5	C
4425	3912110000	Non-plasticised	5	A
4426	3912120000	Plasticised	5	A
4427	3912200000	Cellulose nitrates (including collodions)	6.5	A
4428	3912311000	Sodium carboxymethyl cellulose	6.5	A
4429	3912319000	Other	6.5	A
4430	3912391000	Methyl cellulose	6.5	A
4431	3912399000	Other	6.5	A
4432	3912900000	Other	6.5	A
4433	3913101000	Sodium alginate	6.5	A
4434	3913102000	Propylene glycol alginate	6.5	A
4435	3913109000	Other	6.5	A
4436	3913902010	Chlorinated rubber	6.5	A
4437	3913902090	Other	6.5	A
4438	3913909000	Other	6.5	A
4439	3914001000	Cationic	6.5	A
4440	3914009000	Other	6.5	A
4441	3915101000	Film, sheets, plates and foil before they became wastes	6.5	C
4442	3915102000	Pipes and hoses before they became wastes	6.5	C
4443	3915103000	Plastic insulated wires before they became wastes	6.5	C
4444	3915104000	Other, of polyethylen(PE)	6.5	C
4445	3915109000	Other	6.5	C

4446	3915201000	Buoys for sea-farming before they became wastes	6.5	A
4447	3915209000	Other	6.5	A
4448	3915301000	Plastic insulated wire before they became wastes	6.5	A
4449	3915309000	Other	6.5	A
4450	3915901000	Of polymers of propylene	6.5	A
4451	3915902000	Of acrylic polymers	6.5	A
4452	3915903000	Of polyacetals	6.5	A
4453	3915904000	Of polycarbonates	6.5	C
4454	3915905000	Of polyamides	6.5	A
4455	3915909010	Plastic packing materials before they became wastes	6.5	C
4456	3915909020	Of pellet, flake or powder	6.5	C
4457	3915909030	Of liquid	6.5	C
4458	3915909090	Other	6.5	C
4459	3916100000	Of polymers of ethylene	6.5	A
4460	3916200000	Of polymers of vinyl chloride	6.5	A
4461	3916901000	Of polymers of styrene	6.5	A
4462	3916902000	Of polymers of propylene	6.5	A
4463	3916903000	Of acrylic polymers	6.5	A
4464	3916904000	Of polyamides	6.5	A
4465	3916909000	Other	6.5	A
4466	3917101000	Of hardened protein	6.5	A
4467	3917102000	Of cellulosic materials	6.5	A
4468	3917210000	Of polymers of ethylene	6.5	A
4469	3917220000	Of polymers of propylene	6.5	A
4470	3917230000	Of polymers of vinyl chloride	6.5	A
4471	3917292000	Of polyamides	6.5	A
4472	3917299000	Other	6.5	A
4473	3917311000	Of polymers of ethylene	6.5	A
4474	3917312000	Of polymers of vinyl chloride	6.5	A
4475	3917319000	Other	6.5	A
4476	3917321000	Of polymers of ethylene	6.5	A
4477	3917322000	Of polymers of vinyl chloride	6.5	A
4478	3917329000	Other	6.5	A
4479	3917331000	Of polymers of ethylene	6.5	A
4480	3917332000	Of polymers of vinyl chloride	6.5	A
4481	3917339000	Other	6.5	A
4482	3917391000	Of polymers of ethylene	6.5	A
4483	3917392000	Of polymers of vinyl chloride	6.5	A
4484	3917399000	Other	6.5	B
4485	3917400000	Fittings	6.5	A
4486	3918101000	Of polyvinyl chloride	6.5	A
4487	3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	A
4488	3918109000	Other	6.5	A
4489	3918900000	Of other plastics	6.5	A
4490	3919100000	In rolls of a width not exceeding 20 ㎝	6.5	A
4491	3919900000	Other	6.5	A
4492	3920100000	Of polymers of ethylene	6.5	A
4493	3920200000	Of polymers of propylene	6.5	A
4494	3920300000	Of polymers of styrene	6.5	B
4495	3920430000	Containing by weight not less than 6 % of plasticisers	6.5	A
4496	3920490000	Other	6.5	A
4497	3920510000	Of poly(methyl methacrylate)	6.5	A
4498	3920590000	Other	6.5	A

4499	3920610000	Of polycarbonates	6.5	A
4500	3920620000	Of poly(ethylene terephthalate)	6.5	A
4501	3920630000	Of unsaturated polyesters	6.5	A
4502	3920690000	Of other polyesters	6.5	A
4503	3920710000	Of regenerated cellulose	6.5	A
4504	3920730000	Of cellulose acetate	6.5	A
4505	3920791000	Of vulcanised fibre	6.5	A
4506	3920799000	Other	6.5	A
4507	3920910000	Of poly(vinyl butyral)	6.5	A
4508	3920920000	Of polyamides	6.5	A
4509	3920930000	Of amino-resins	6.5	A
4510	3920940000	Of phenolic resins	6.5	A
4511	3920991000	For aircrafts	6.5	A
4512	3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	A
4513	3920999020	Of fluorine polyimide	6.5	A
4514	3920999090	Other	6.5	A
4515	3921110000	Of polymers of styrene	6.5	A
4516	3921120000	Of polymers of vinyl chloride	6.5	A
4517	3921130000	Of polyurethanes	6.5	A
4518	3921140000	Of regenerated cellulose	6.5	A
4519	3921191010	Separator, for manufacturing secondary battery	4	A
4520	3921191090	Other	6.5	B
4521	3921192010	Separator, for manufacturing secondary battery	4	A
4522	3921192090	Other	6.5	A
4523	3921193010	Of polymethyl methacrylate	6.5	A
4524	3921193090	Other	6.5	A
4525	3921194010	Of polycarbonates	6.5	A
4526	3921194020	Of polyethylene terephthalate	6.5	A
4527	3921194030	Of unsaturated polyesters	6.5	A
4528	3921194090	Other	6.5	A
4529	3921195000	Of other cellulose or its chemical derivatives	6.5	A
4530	3921199020	Of polyamides	6.5	A
4531	3921199040	Of phenolic resins	6.5	A
4532	3921199090	Other		
		- Of polyvinyl butyral	6.5	A
		- Of amino-resins	6.5	A
		- Other	6.5	C
4533	3921901000	Of polymers of ethylene	6.5	A
4534	3921902000	Of polymers of propylene	6.5	A
4535	3921903000	Of polymers of styrene	6.5	A
4536	3921904010	Rigid	6.5	A
4537	3921904020	Flexible	6.5	C
4538	3921905000	Of acrylic polymers	6.5	A
4539	3921906010	Of polycarbonates	6.5	A
4540	3921906020	Of polyethylene terephthalate	6.5	A
4541	3921906030	Of unsaturated polyesters	6.5	A
4542	3921906090	Other	6.5	A
4543	3921907000	Of cellulose or its chemical derivatives	6.5	A
4544	3921909010	Of polyvinyl butyral	6.5	A
4545	3921909020	Of polyamides	6.5	A
4546	3921909030	Of amino-resins	6.5	A
4547	3921909040	Of phenolic resins	6.5	A

4548	3921909050	Of polyurethanes	6.5	A
4549	3921909090	Other	6.5	C
4550	3922101000	Baths and shower baths	6.5	A
4551	3922102000	Wash-basins	6.5	A
4552	3922103000	Sinks	6.5	A
4553	3922200000	Lavatory seats and covers	6.5	A
4554	3922901000	Bidets	6.5	A
4555	3922909000	Other	6.5	A
4556	3923100000	Boxes, cases, crates and similar articles	6.5	B
4557	3923210000	Of polymers of ethylene	6.5	B
4558	3923290000	Of other plastics	6.5	C
4559	3923300000	Carboys, bottles, flasks and similar articles	6.5	A
4560	3923400000	Spools, cops, bobbins and similar supports	6.5	B
4561	3923500000	Stoppers, lids, caps and other closures	6.5	A
4562	3923900000	Other	6.5	B
4563	3924100000	Tableware and kitchenware	6.5	B
4564	3924901000	Soap dishes and boxes	6.5	A
4565	3924902000	Table cloths and other similar articles	6.5	A
4566	3924909000	Other	6.5	C
4567	3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	6.5	A
4568	3925200000	Doors, windows and their frames and thresholds for doors	6.5	A
4569	3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	A
4570	3925900000	Other	6.5	C
4571	3926101000	Pencil cases and erasers	6.5	A
4572	3926102000	Binders	6.5	A
4573	3926109000	Other	6.5	A
4574	3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
4575	3926300000	Fittings for furniture, coachwork or the like	6.5	A
4576	3926400000	Statuettes and other ornamental articles	6.5	A
4577	3926901000	Parts for use in machinery and mechanical appliances	6.5	B
4578	3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	A
4579	3926903000	Lables and tags	6.5	A
4580	3926904000	Adhesive tapes with case	6.5	A
4581	3926905000	Frames for painting, photographs, mirrors and the like	6.5	A
4582	3926906000	Albums	6.5	A
4583	3926909000	Other	6.5	A
4584	4001100000	Natural rubber latex, whether or not pre-vulcanised	0	A
4585	4001210000	Smoked sheets	0	A
4586	4001220000	Technically specified natural rubber (TSNR)	0	A
4587	4001290000	Other	0	A
4588	4001300000	Balata, gutta-percha, guayule, chicle and similar natural gums	2	A
4589	4002110000	Latex	8	C
4590	4002190000	Other	8	X
4591	4002201000	Latex	8	X
4592	4002209000	Other	8	C
4593	4002311000	Latex	5	A
4594	4002319000	Other	5	X
4595	4002391000	Latex	5	A
4596	4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	A
4597	4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	C

4598	4002410000	Latex	8	A
4599	4002490000	Other	8	A
4600	4002510000	Latex	8	C
4601	4002590000	Other	8	C
4602	4002600000	Isoprene rubber (IR)	8	A
4603	4002700000	Ethylene-propylene-non-conjugated diene rubber (EPDM)		
		- Latex	8	A
		- Other	8	C
4604	4002800000	Mixtures of any product of heading 40.01 with any product of this heading	8	A
4605	4002910000	Latex	8	A
4606	4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	A
4607	4002999000	Other		
		- Of acrylonitrile-isoprene rubbers (NIR)	8	A
		- Thioplasts (TM)	8	A
		- Other	8	C
4608	4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	C
4609	4004001010	Of tyres for vehicles of Chapter 87	3	B
4610	4004001090	Other	3	B
4611	4004002000	Of synthetic rubber excluding tyres	3	B
4612	4004009000	Other	3	B
4613	4005101000	Plates, sheets and strip	8	A
4614	4005109000	Other	8	A
4615	4005200000	Solutions; dispersions other than those of subheading 4005.10	8	A
4616	4005910000	Plates, sheets and strip	8	A
4617	4005990000	Other	8	A
4618	4006100000	“Camel-back” strips for retreading rubber tyres	8	A
4619	4006904000	Rubber discs, rings and washers	8	A
4620	4006909000	Other	8	A
4621	4007001000	Rubber thread	5	A
4622	4007002000	Rubber cord	8	A
4623	4008111000	Combined with textile fabrics for reinforcing purposes	8	A
4624	4008119000	Other	8	A
4625	4008191000	Combined with textile fabrics for reinforcing purposes	8	A
4626	4008199000	Other	8	A
4627	4008211000	Combined with textile fabrics for reinforcing purposes	8	A
4628	4008219000	Other	8	A
4629	4008291000	Combined with textile fabrics for reinforcing purposes	8	A
4630	4008299000	Other	8	A
4631	4009110000	Without fittings	8	A
4632	4009120000	With fittings	8	A
4633	4009210000	Without fittings	8	A
4634	4009220000	With fittings	8	A
4635	4009310000	Without fittings	8	A
4636	4009320000	With fittings	8	A
4637	4009410000	Without fittings	8	A
4638	4009420000	With fittings	8	A
4639	4010110000	Reinforced only with metal	8	A
4640	4010120000	Reinforced only with textile materials	8	A
4641	4010191000	Reinforced only with plastics	8	A
4642	4010199000	Other	8	A
4643	4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 ㎝ but not exceeding 180 ㎝	8	A

4644	4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 ㎝ but not exceeding 180 ㎝	8	A
4645	4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 ㎝ but not exceeding 240 ㎝	8	A
4646	4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 ㎝ but not exceeding 240 ㎝	8	A
4647	4010350000	Endless synchronous belts, of an outside circumference exceeding 60 ㎝ but not exceeding 150 ㎝	8	A
4648	4010360000	Endless synchronous belts, of an outside circumference exceeding 150 ㎝ but not exceeding 198 ㎝	8	A
4649	4010390000	Other	8	A
4650	4011101000	Of radial carcass	5	A
4651	4011102000	Of biased carcass	5	A
4652	4011109000	Other	5	A
4653	4011201010	For use on a rim measuring less than 49.53 ㎝ in diameter	5	A
4654	4011201090	Other	5	A
4655	4011202010	For use on a rim measuring less than 49.53 ㎝ in diameter	5	A
4656	4011202090	Other	5	A
4657	4011209000	Other	5	A
4658	4011300000	Of a kind used on aircraft	5	A
4659	4011400000	Of a kind used on motorcycles	5	A
4660	4011500000	Of a kind used on bicycles	5	A
4661	4011701000	Having a “herring-bone” or similar tread	5	A
4662	4011709000	Other	5	A
4663	4011801010	Having a rim size not exceeding 61 ㎝	5	A
4664	4011801090	Other	5	A
4665	4011809010	Having a rim size not exceeding 61 ㎝	5	A
4666	4011809090	Other	5	A
4667	4011900000	Other	5	A
4668	4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4669	4012120000	Of a kind used on buses or lorries	8	A
4670	4012130000	Of a kind used on aircraft	5	A
4671	4012190000	Other	8	A
4672	4012201000	Of a kind used on aircraft	5	A
4673	4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4674	4012209020	Of a kind used on buses or lorries	8	A
4675	4012209090	Other	8	A
4676	4012901000	Of a kind used on aircraft	5	A
4677	4012909010	Solid tyres	8	A
4678	4012909020	Cushion tyres	8	A
4679	4012909030	Tyre treads	8	A
4680	4012909040	Tyre flaps	8	A
4681	4012909090	Other	8	A
4682	4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	A
4683	4013102000	Of a kind used on buses or lorries	8	A
4684	4013200000	Of a kind used on bicycles	8	A
4685	4013901000	Of a kind used on aircraft	5	A
4686	4013909010	Of a kind used on motorcycles or motor scooters	8	A
4687	4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	A
4688	4013909090	Other	8	A
4689	4014100000	Sheath contraceptives	8	A

4690	4014901000	Teats	8	B
4691	4014909000	Other	8	A
4692	4015120000	Of a kind used for medical, surgical, dental or veterinary purposes	8	A
4693	4015190000	Other	8	A
4694	4015901000	Protective clothing for divers	8	A
4695	4015902000	Protective clothing for radiologists	8	A
4696	4015909000	Other	8	A
4697	4016100000	Of cellular rubber	8	A
4698	4016910000	Floor coverings and mats	8	A
4699	4016920000	Erasers	8	A
4700	4016930000	Gaskets, washers and other seals	8	B
4701	4016940000	Boat or dock fenders, whether or not inflatable	8	A
4702	4016951000	Pneumatic mattresses	8	A
4703	4016952000	Pillows	8	A
4704	4016953000	Cushions	8	A
4705	4016959000	Other	8	A
4706	4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	A
4707	4016991090	Other	8	A
4708	4016992000	Rubber bands	8	A
4709	4016993000	Stoppers and rings for bottles	8	A
4710	4016999000	Other	8	A
4711	4017001000	Hard rubber, excluding waste and scrap	8	A
4712	4017002000	Articles of hard rubber	8	A
4713	4017003000	Waste and scrap of hard rubber	8	A
4714	4101201000	Hides and skins, untanned	0	A
4715	4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4716	4101501011	Cow hide	0	A
4717	4101501012	Steer hide	0	A
4718	4101501013	Ox hide	0	A
4719	4101501014	Bull hide	0	A
4720	4101501019	Other	0	A
4721	4101501021	Cow hide	0	A
4722	4101501022	Steer hide	0	A
4723	4101501023	Ox hide	0	A
4724	4101501024	Bull hide	0	A
4725	4101501029	Other	0	A
4726	4101501090	Other	0	A
4727	4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4728	4101901010	Butts and bends	0	A
4729	4101901091	Of calf skin	0	A
4730	4101901099	Other	0	A
4731	4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4732	4102100000	With wool on	0	A
4733	4102211000	Hides and skins, untanned	0	A
4734	4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4735	4102291000	Hides and skins, untanned	0	A
4736	4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	A
4737	4103201010	Of snake	0	A
4738	4103201030	Of crocodile	0	A

4739	4103201090	Other	0	A
4740	4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4741	4103301000	Hides and skins, untanned	0	A
4742	4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4743	4103901010	Of eels	0	A
4744	4103901020	Of kangaroo	0	A
4745	4103901030	Of camels (including dromedaries)	0	A
4746	4103901090	Other	0	A
4747	4103902000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	A
4748	4104110000	Full grains, unsplit; grain splits	3	A
4749	4104190000	Other	3	A
4750	4104410000	Full grains, unsplit; grain splits	3	A
4751	4104490000	Other	3	A
4752	4105100000	In the wet state (including wet-blue)	3	A
4753	4105300000	In the dry state (crust)	3	C
4754	4106210000	In the wet state (including wet-blue)	3	A
4755	4106220000	In the dry state (crust)	3	A
4756	4106310000	In the wet state (including wet-blue)	5	A
4757	4106320000	In the dry state (crust)	5	A
4758	4106400000	Of reptiles	5	A
4759	4106910000	In the wet state (including wet-blue)	5	A
4760	4106920000	In the dry state (crust)	5	A
4761	4107110000	Full grains, unsplit	5	A
4762	4107120000	Grain splits	5	A
4763	4107190000	Other	5	A
4764	4107910000	Full grains, unsplit	5	A
4765	4107920000	Grain splits	5	A
4766	4107990000	Other	5	A
4767	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	C
4768	4113100000	Of goats or kids	5	A
4769	4113200000	Of swine	5	A
4770	4113300000	Of reptiles	5	A
4771	4113900000	Other	5	A
4772	4114100000	Chamois (including combination chamois) leather	5	A
4773	4114201000	Patent leather	5	A
4774	4114202000	Patent laminated leather	5	A
4775	4114203000	Metallised leather	5	A
4776	4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	A
4777	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	A
4778	4201002000	Leads	8	X
4779	4201009000	Other	8	X
4780	4202111000	Of leather	8	A
4781	4202112000	Of composition leather	8	A
4782	4202113000	Of patent leather	8	A
4783	4202121010	Of polyvinylchloride	8	A
4784	4202121020	Of polyurethane	8	A
4785	4202121090	Other	8	A
4786	4202122000	Of textile materials	8	A

4787	4202190000	Other	8	A
4788	4202211010	Of snake	8	A
4789	4202211020	Of lizard	8	A
4790	4202211030	Of crocodile	8	A
4791	4202211090	Other	8	A
4792	4202212000	Of composition leather	8	A
4793	4202213000	Of patent leather	8	A
4794	4202221010	Of polyvinylchloride	8	A
4795	4202221020	Of polyurethane	8	A
4796	4202221090	Other	8	A
4797	4202222000	Of textile materials	8	A
4798	4202290000	Other	8	A
4799	4202311030	Of crocodile	8	A
4800	4202311090	Other	8	A
4801	4202312000	Of composition leather	8	A
4802	4202313000	Of patent leather	8	A
4803	4202321010	Of polyvinylchloride	8	A
4804	4202321020	Of polyurethane	8	A
4805	4202321090	Other	8	A
4806	4202322000	Of textile materials	8	A
4807	4202390000	Other	8	A
4808	4202911000	Of leather	8	A
4809	4202912000	Of composition leather	8	A
4810	4202913000	Of patent leather	8	A
4811	4202921010	Of polyvinylchloride	8	A
4812	4202921020	Of polyurethane	8	A
4813	4202921090	Other	8	A
4814	4202922000	Of textile materials	8	A
4815	4202991000	Of paper board	8	A
4816	4202999000	Other	8	A
4817	4203101010	Coats	13	A
4818	4203101020	Jackets, blazers and jumpers	13	A
4819	4203101060	Pants and trousers	13	A
4820	4203101090	Other	13	A
4821	4203102000	Of swine	13	A
4822	4203103010	Coats	13	A
4823	4203103020	Jackets, blazers and jumpers	13	A
4824	4203103050	Vests	13	A
4825	4203103060	Pants and trousers	13	A
4826	4203103070	Skirts	13	A
4827	4203103090	Other	13	A
4828	4203109010	Coats	13	A
4829	4203109020	Jackets, blazers and jumpers	13	A
4830	4203109090	Other	13	A
4831	4203211000	Baseball glove	13	A
4832	4203212000	Golf glove	13	A
4833	4203213000	Ski glove	13	A
4834	4203214000	Motor cycle glove	13	A
4835	4203215000	Batting glove	13	A
4836	4203219000	Other	13	A
4837	4203291000	Working glove	13	A
4838	4203292000	Thermal glove	13	A
4839	4203299000	Other	13	A

4840	4203301030	Of crocodile	13	A
4841	4203301090	Other	13	A
4842	4203309000	Other	13	A
4843	4203400000	Other clothing accessories	13	A
4844	4205001100	Articles of leather, of a kind used in machinery or mechanical appliances or for other technical uses	8	A
4845	4205001900	Other articles of leather	8	A
4846	4205002100	Articles of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	8	A
4847	4205002900	Other articles of composition leather	8	A
4848	4206000000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	8	A
4849	4301100000	Of mink, whole, with or without head, tail or paws	3	A
4850	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	A
4851	4301600000	Of fox, whole, with or without head, tail or paws	3	A
4852	4301802000	Of opossum	3	A
4853	4301803000	Of raccoon	3	A
4854	4301804000	Of coyote	3	A
4855	4301805000	Of rabbit or hare	3	A
4856	4301806000	Of musk-rat	3	A
4857	4301809000	Other	3	A
4858	4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	A
4859	4302110000	Of mink	5	A
4860	4302191000	Of beaver	5	A
4861	4302192000	Of musk-rat	5	A
4862	4302193000	Of fox	5	A
4863	4302195000	Of chinchila	5	A
4864	4302196000	Of opossum	5	A
4865	4302197000	Of raccoon	5	A
4866	4302198000	Of coyote	5	A
4867	4302199010	Of sheep	5	A
4868	4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	A
4869	4302199090	Other	5	A
4870	4302201000	Of mink	5	A
4871	4302202000	Of rabbit or hare	5	A
4872	4302203000	Of beaver	5	A
4873	4302204000	Of musk-rat	5	A
4874	4302205000	Of fox	5	A
4875	4302207000	Of chinchila	5	A
4876	4302209020	Of raccoon	5	A
4877	4302209030	Of coyote	5	A
4878	4302209090	Other	5	A
4879	4302300000	Whole skins and pieces or cuttings thereof, assembled	5	A
4880	4303101100	Of mink	16	A
4881	4303101200	Of rabbit or hare	16	A
4882	4303101300	Of lamb	16	A
4883	4303101600	Of fox	16	A
4884	4303101900	Other	16	A
4885	4303102100	Of mink	16	A
4886	4303102200	Of rabbit or hare	16	A
4887	4303102600	Of fox	16	A
4888	4303102920	Of raccoon	16	A

4889	4303102990	Other	16	A
4890	4303900000	Other	16	A
4891	4304001000	Artificial fur	8	A
4892	4304002000	Articles of artificial fur	8	A
4893	4401110000	Coniferous	2	A
4894	4401120000	Non-coniferous	2	A
4895	4401210000	Coniferous	2	A
4896	4401221000	For manufacturing pulp	0	A
4897	4401229000	Other	2	A
4898	4401310000	Wood pellets	2	A
4899	4401320000	Wood briquettes	2	A
4900	4401390000	Other	2	A
4901	4401410000	Sawdust	2	A
4902	4401490000	Other	2	A
4903	4402101000	Agglomerated wood charcoal	2	B
4904	4402109000	Other	2	B
4905	4402201000	Agglomerated wood charcoal	2	B
4906	4402209000	Other	2	A
4907	4402901010	For roasting	2	B
4908	4402901090	Other	2	B
4909	4402909010	White charcoal	2	A
4910	4402909090	Other	2	A
4911	4403110000	Coniferous	0	A
4912	4403121000	Tropical woods	0	A
4913	4403129000	Other	0	A
4914	4403211000	Red pine	0	A
4915	4403212000	Radiata pine	0	A
4916	4403219000	Other	0	A
4917	4403221000	Red pine	0	A
4918	4403222000	Radiata pine	0	A
4919	4403229000	Other	0	A
4920	4403231000	Fir (Abies spp.)	0	A
4921	4403232000	Spruce (Picea spp.)	0	A
4922	4403241000	Fir (Abies spp.)	0	A
4923	4403242000	Spruce (Picea spp.)	0	A
4924	4403251000	Cedar	0	A
4925	4403252010	Douglas fir	0	A
4926	4403252020	Hemlock	0	A
4927	4403252090	Other	0	A
4928	4403254000	White wood or fir, excluding Abies spp.	0	A
4929	4403255000	Hinoki cypress (Chamaecyparis obtusa)	0	A
4930	4403259000	Other	0	A
4931	4403261000	Cedar	0	A
4932	4403262010	Douglas fir	0	A
4933	4403262020	Hemlock	0	A
4934	4403262090	Other	0	A
4935	4403264000	White wood or fir, excluding Abies spp.	0	A
4936	4403265000	Hinoki cypress (Chamaecyparis obtusa)	0	A
4937	4403269000	Other	0	A
4938	4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4939	4403420000	Teak	0	A
4940	4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	A

4941	4403492000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	0	A
4942	4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	A
4943	4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	A
4944	4403495000	Mahogany and Balsa	0	A
4945	4403499000	Other	0	A
4946	4403910000	Of oak (Quercus spp.)	0	A
4947	4403930000	Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 ㎝ or more	0	A
4948	4403940000	Of beech (Fagus spp.), other	0	A
4949	4403950000	Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 ㎝ or more	0	A
4950	4403960000	Of birch (Betula spp.), other	0	A
4951	4403971000	Poplar	0	A
4952	4403972000	Aspen	0	A
4953	4403980000	Of eucalyptus (Eucalyptus spp.)	0	A
4954	4403991010	Rosewood	0	A
4955	4403991020	Ebonywood	0	A
4956	4403991040	Ash	0	A
4957	4403991050	Walnut	0	A
4958	4403991090	Other	0	A
4959	4403992000	Lignum vitae	0	A
4960	4403993030	Maple	0	A
4961	4403993040	Elm	0	A
4962	4403993060	Basswood	0	A
4963	4403994000	Paulownia	0	A
4964	4403999000	Other	0	A
4965	4404100000	Coniferous	5	B
4966	4404200000	Non-coniferous	5	B
4967	4405000000	Wood wool; wood flour	5	B
4968	4406110000	Coniferous	5	B
4969	4406120000	Non-coniferous	5	B
4970	4406910000	Coniferous	5	B
4971	4406920000	Non-coniferous	5	B
4972	4407111010	Preservative treated	5	B
4973	4407111020	Fire-retardant treated	5	B
4974	4407111090	Other	5	B
4975	4407112000	Radiata pine	5	B
4976	4407119000	Other	5	B
4977	4407121000	Fir (Abies spp.)	5	B
4978	4407122010	Preservative treated	5	B
4979	4407122020	Fire-retardant treated	5	B
4980	4407122090	Other	5	B
4981	4407131000	Preservative treated	5	B
4982	4407132000	Fire-retardant treated	5	B
4983	4407139000	Other	5	B
4984	4407140000	Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	5	B
4985	4407191000	Cedar	5	B
4986	4407192010	Douglas fir	5	B
4987	4407192020	Hemlock	5	B
4988	4407192090	Other	5	B
4989	4407193000	White wood or fir, excluding Abies spp.	5	B
4990	4407194000	Larch	5	B

4991	4407195000	Hinoki cypress (Chamaecyparis obtusa)	5	B
4992	4407199000	Other	5	B
4993	4407210000	Mahogany (Swietenia spp.)	5	B
4994	4407220000	Virola, Imbua and Balsa	5	B
4995	4407230000	Teak	5	B
4996	4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	B
4997	4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	B
4998	4407270000	Sapelli	5	B
4999	4407280000	Iroko	5	B
5000	4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	B
5001	4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	B
5002	4407299000	Other	5	B
5003	4407910000	Of oak (Quercus spp.)	5	B
5004	4407920000	Of beech (Fagus spp.)	5	B
5005	4407930000	Of maple (Acer spp.)	5	B
5006	4407940000	Of cherry (Prunus spp.)	5	B
5007	4407950000	Of ash (Fraxinus spp.)	5	B
5008	4407960000	Of birch (Betula spp.)	5	B
5009	4407971000	Poplar	5	B
5010	4407972000	Aspen	5	B
5011	4407991010	Rosewood	5	B
5012	4407991020	Ebonywood	5	B
5013	4407991040	Walnut	5	B
5014	4407991090	Other	5	B
5015	4407992000	Lignum vitae	5	B
5016	4407993040	Elm	5	B
5017	4407993060	Basswood	5	B
5018	4407994000	Paulownia	5	B
5019	4407999000	Other	5	B
5020	4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	B
5021	4408109100	For manufacturing plywood	2	B
5022	4408109200	Patterned veneer	3	B
5023	4408109910	Cedar	5	B
5024	4408109920	Coniferous, originated from North America	5	B
5025	4408109950	Larch	5	B
5026	4408109960	Spruce	5	B
5027	4408109990	Other	5	B
5028	4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	B
5029	4408319011	For manufacturing plywood	2	B
5030	4408319012	Patterned veneer	3	B
5031	4408319019	Other	5	B
5032	4408319021	For manufacturing plywood	2	B
5033	4408319022	Patterned veneer	3	B
5034	4408319029	Other	5	B
5035	4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	B
5036	4408399011	For manufacturing plywood	2	B
5037	4408399012	Patterned veneer	3	B
5038	4408399019	Other	5	B
5039	4408399021	For manufacturing plywood	2	B

5040	4408399022	Patterned veneer	3	B
5041	4408399029	Other	5	B
5042	4408399031	For manufacturing plywood	2	B
5043	4408399032	Patterned veneer	3	B
5044	4408399039	Other	5	B
5045	4408399041	For manufacturing plywood	2	B
5046	4408399042	Patterned veneer	3	B
5047	4408399049	Other	5	B
5048	4408399051	For manufacturing plywood	2	B
5049	4408399052	Patterned veneer	3	B
5050	4408399059	Other	5	B
5051	4408399091	For manufacturing plywood	2	B
5052	4408399092	Patterned veneer	3	B
5053	4408399099	Other	5	B
5054	4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	B
5055	4408909150	For manufacturing plywood	2	B
5056	4408909160	Patterned veneer	3	B
5057	4408909191	Rosewood	5	B
5058	4408909192	Ebonywood	5	B
5059	4408909193	Ash	5	B
5060	4408909194	Walnut	5	B
5061	4408909195	Oak	5	B
5062	4408909199	Other	5	B
5063	4408909210	For manufacturing plywood	2	B
5064	4408909220	Patterned veneer	3	B
5065	4408909290	Other	5	B
5066	4408909370	For manufacturing plywood	2	B
5067	4408909380	Patterned veneer	3	B
5068	4408909391	Aspen	5	B
5069	4408909392	Poplar	5	B
5070	4408909393	Maple	5	B
5071	4408909394	Elm	5	B
5072	4408909395	Birch	5	B
5073	4408909396	Basswood	5	B
5074	4408909410	For manufacturing plywood	2	B
5075	4408909420	Patterned veneer	3	B
5076	4408909490	Other	5	B
5077	4408909910	For manufacturing plywood	2	B
5078	4408909920	Patterned veneer	3	B
5079	4408909990	Other	5	B
5080	4409101000	Siding	8	B
5081	4409102000	Flooring	8	B
5082	4409109000	Other	8	B
5083	4409210000	Of bamboo	8	B
5084	4409221000	Siding	8	B
5085	4409222000	Flooring	8	B
5086	4409229000	Other	8	B
5087	4409291000	Siding	8	B
5088	4409292000	Flooring	8	B
5089	4409299000	Other	8	B
5090	4410111000	Unworked or not further worked than sanded	8	X
5091	4410112000	Surface-covered with melamine-impregnated paper	8	X

5092	4410119000	Other	8	X
5093	4410121000	Unworked or not further worked than sanded	8	X
5094	4410129000	Other	8	X
5095	4410191000	Waferboard	8	X
5096	4410199000	Other	8	X
5097	4410900000	Other	8	X
5098	4411121000	Not mechanically worked and surface not covered	8	X
5099	4411129000	Other	8	X
5100	4411131000	Not mechanically worked and surface not covered	8	X
5101	4411139000	Other	8	X
5102	4411141000	Not mechanically worked and surface not covered	8	X
5103	4411149010	Floor board	8	X
5104	4411149090	Other	8	X
5105	4411921000	Not mechanically worked and surface not covered	8	X
5106	4411929010	Floor board	8	X
5107	4411929090	Other	8	X
5108	4411931000	Not mechanically worked and surface not covered	8	X
5109	4411939010	Floor board	8	X
5110	4411939090	Other	8	X
5111	4411941000	Not mechanically worked and surface not covered	8	X
5112	4411949000	Other	8	X
5113	4412101010	Of a thickness less than 6 ㎜	8	X
5114	4412101020	Of a thickness not less than 6 ㎜	8	X
5115	4412102000	Floor board	8	X
5116	4412109010	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	8	X
5117	4412109090	Other	8	X
5118	4412311000	Of a thickness less than 3.2 ㎜	8	X
5119	4412312010	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	8	X
5120	4412312090	Other	8	X
5121	4412313000	Of a thickness less than 6 ㎜ but not less than 4 ㎜	8	X
5122	4412314011	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	8	X
5123	4412314019	Other	10	X
5124	4412314021	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	10	X
5125	4412314029	Other	10	X
5126	4412315010	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	10	X
5127	4412315090	Other	10	X
5128	4412316010	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	10	X
5129	4412316090	Other	10	X
5130	4412317010	With at least one outer ply of tropical wood specified in National Note 1 to this Chapter	10	X
5131	4412317090	Other	10	X
5132	4412331000	Of a thickness less than 3.2 ㎜	8	X
5133	4412332000	Of a thickness less than 4 ㎜ but not less than 3.2 ㎜	8	X
5134	4412333000	Of a thickness less than 6 ㎜ but not less than 4 ㎜	8	X
5135	4412334010	Of a thickness less than 8 ㎜ but not less than 6 ㎜	10	X
5136	4412334020	Of a thickness less than 10 ㎜ but not less than 8 ㎜	10	X
5137	4412335000	Of a thickness less than 12 ㎜ but not less than 10 ㎜	10	X
5138	4412336000	Of a thickness less than 15 ㎜ but not less than 12 ㎜	10	X
5139	4412337000	Of a thickness not less than 15 ㎜	10	X
5140	4412341000	Of a thickness less than 3.2 ㎜	8	X

5141	4412342000	Of a thickness less than 4 ㎜ but not less than 3.2 ㎜	8	X
5142	4412343000	Of a thickness less than 6 ㎜ but not less than 4 ㎜	8	X
5143	4412344010	Of a thickness less than 8 ㎜ but not less than 6 ㎜	10	X
5144	4412344020	Of a thickness less than 10 ㎜ but not less than 8 ㎜	10	X
5145	4412345000	Of a thickness less than 12 ㎜ but not less than 10 ㎜	10	X
5146	4412346000	Of a thickness less than 15 ㎜ but not less than 12 ㎜	10	X
5147	4412347000	Of a thickness not less than 15 ㎜	10	X
5148	4412391000	Of a thickness less than 6 ㎜	8	X
5149	4412399000	Other	10	X
5150	4412411000	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5151	4412419000	Other	8	X
5152	4412421000	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5153	4412429000	Other	8	X
5154	4412491000	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5155	4412499000	Other	8	X
5156	4412510000	With at least one outer ply of tropical wood	8	X
5157	4412520000	Other, with at least one outer ply of non-coniferous wood	8	X
5158	4412590000	Other, with both outer plies of coniferous wood	8	X
5159	4412911000	Plywood	10	X
5160	4412919110	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5161	4412919190	Other	8	X
5162	4412919910	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5163	4412919990	Other	8	X
5164	4412921000	Plywood	10	X
5165	4412929110	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5166	4412929190	Other	8	X
5167	4412929910	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5168	4412929990	Other	8	X
5169	4412991000	Plywood	10	X
5170	4412999110	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	8	X
5171	4412999190	Other	8	X
5172	4412999910	Of a whole thickness not less than 6 ㎜, with each ply not exceeding 6 ㎜ thickness	10	X
5173	4412999990	Other	8	X
5174	4413000000	Densified wood, in blocks, plates, strips or profile shapes	8	X
5175	4414100000	Of tropical wood	8	X
5176	4414900000	Other	8	X
5177	4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	X
5178	4415200000	Pallets, box pallets and other load boards; pallet collars	8	X
5179	4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	8	X
5180	4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	8	X
5181	4418110000	Of tropical wood	8	B
5182	4418190000	Other	8	B
5183	4418210000	Of tropical wood	8	B
5184	4418290000	Other	8	B
5185	4418300000	Posts and beams other than products of subheadings 4418.81 to 4418.89	8	B
5186	4418400000	Shuttering for concrete constructional work	8	B

5187	4418500000	Shingles and shakes	8	B
5188	4418731000	Parquet panels	5	B
5189	4418739000	Other	5	B
5190	4418741000	Parquet panels	8	B
5191	4418749000	Other	8	B
5192	4418751000	Parquet panels	8	B
5193	4418759000	Other	8	B
5194	4418791000	Parquet panels	8	B
5195	4418799000	Other	8	B
5196	4418810000	Glue-laminated timber (glulam)	8	B
5197	4418820000	Cross-laminated timber (CLT or X-lam)	8	B
5198	4418830000	I beams	8	B
5199	4418890000	Other	8	B
5200	4418910000	Of bamboo	8	B
5201	4418920000	Cellular wood panels	8	B
5202	4418992000	Edge-glued board	8	B
5203	4418999000	Other	8	B
5204	4419110000	Bread boards, chopping boards and similar boards	8	B
5205	4419120000	Chopsticks	8	B
5206	4419190000	Other	8	B
5207	4419201000	Bread boards, chopping boards and similar boards	8	B
5208	4419202000	Bowls	8	B
5209	4419203000	Chopsticks	8	B
5210	4419209000	Other	8	B
5211	4419901000	Bread boards, chopping boards and similar boards	8	B
5212	4419902000	Bowls	8	B
5213	4419903000	Chopsticks	8	B
5214	4419909000	Other	8	B
5215	4420110000	Of tropical wood	8	B
5216	4420190000	Other	8	B
5217	4420902000	Articles of lacquerred wood (including those of lacquerred wood inlaid shells)	8	B
5218	4420909010	Cigarette, jewellery casket or case	8	B
5219	4420909020	Other articles of furniture, not falling within Chapter 94	8	B
5220	4420909090	Other	8	B
5221	4421100000	Clothes hangers	8	B
5222	4421200000	Coffins	8	B
5223	4421913000	Toothpicks	8	B
5224	4421915000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	B
5225	4421919000	Other	8	B
5226	4421991000	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	8	B
5227	4421993000	Toothpicks	8	B
5228	4421994000	Wood paving blocks	8	B
5229	4421995000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	B
5230	4421999000	Other	8	B
5231	4501100000	Natural cork, raw or simply prepared	8	B
5232	4501900000	Other	8	B
5233	4502000000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	8	B
5234	4503100000	Corks and stoppers	8	B
5235	4503900000	Other	8	B

5236	4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	B
5237	4504900000	Other	8	B
5238	4601211000	Mats and matting	8	A
5239	4601212000	Screens	8	A
5240	4601220000	Of rattan	8	A
5241	4601290000	Other	8	A
5242	4601920000	Of bamboo	8	A
5243	4601930000	Of rattan	8	A
5244	4601940000	Of other vegetable materials	8	A
5245	4601990000	Other	8	A
5246	4602111000	Basket	8	B
5247	4602119000	Other	8	B
5248	4602120000	Of rattan	8	B
5249	4602191000	Articles of rush	8	A
5250	4602199000	Other	8	A
5251	4602900000	Other	8	A
5252	4701001000	Unbleached	0	A
5253	4701002000	Semi-bleached or bleached	0	A
5254	4702000000	Chemical wood pulp, dissolving grades	0	A
5255	4703110000	Coniferous	0	A
5256	4703190000	Non-coniferous	0	A
5257	4703211000	Semi-bleached	0	A
5258	4703212000	Bleached	0	A
5259	4703291000	Semi-bleached	0	A
5260	4703292000	Bleached	0	A
5261	4704110000	Coniferous	0	A
5262	4704190000	Non-coniferous	0	A
5263	4704210000	Coniferous	0	A
5264	4704290000	Non-coniferous	0	A
5265	4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	A
5266	4706100000	Cotton linters pulp	0	A
5267	4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
5268	4706300000	Other, of bamboo	0	A
5269	4706911000	Unbleached	0	A
5270	4706912000	Semi-bleached or bleached	0	A
5271	4706921000	Unbleached	0	A
5272	4706922000	Semi-bleached or bleached	0	A
5273	4706931000	Unbleached	0	A
5274	4706932000	Semi-bleached or bleached	0	A
5275	4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
5276	4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
5277	4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	A
5278	4707900000	Other, including unsorted waste and scrap	0	A
5279	4801000000	Newsprint, in rolls or sheets	0	A
5280	4802100000	Hand-made paper and paperboard	0	A
5281	4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	A
5282	4802400000	Wallpaper base	0	A
5283	4802541010	Multi-ply paper and paperboard, bleached each layer	0	A
5284	4802541090	Other	0	A

5285	4802549010	Multi-ply paper and paperboard, bleached each layer	0	A
5286	4802549090	Other	0	A
5287	4802551010	Multi-ply paper and paperboard, bleached each layer	0	A
5288	4802551020	Copy or duplicating paper	0	A
5289	4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	A
5290	4802551090	Other	0	A
5291	4802559010	Multi-ply paper and paperboard, bleached each layer	0	A
5292	4802559090	Other	0	A
5293	4802561010	Multi-ply paper and paperboard, bleached each layer	0	A
5294	4802561020	Copy or duplicating paper	0	A
5295	4802561090	Other	0	A
5296	4802569010	Multi-ply paper and paperboard, bleached each layer	0	A
5297	4802569090	Other	0	A
5298	4802571010	Multi-ply paper and paperboard, bleached each layer	0	A
5299	4802571020	Copy or duplicating paper	0	A
5300	4802571090	Other	0	A
5301	4802579010	Multi-ply paper and paperboard, bleached each layer	0	A
5302	4802579090	Other	0	A
5303	4802581010	Multi-ply paper and paperboard, bleached each layer	0	A
5304	4802581090	Other	0	A
5305	4802582010	Multi-ply paper and paperboard, bleached each layer	0	A
5306	4802582090	Other	0	A
5307	4802589010	Multi-ply paper and paperboard, bleached each layer	0	A
5308	4802589090	Other	0	A
5309	4802611010	Multi-ply paper and paperboard, bleached each layer	0	A
5310	4802611090	Other	0	A
5311	4802619010	Multi-ply paper and paperboard, bleached each layer	0	A
5312	4802619090	Other	0	A
5313	4802621010	Multi-ply paper and paperboard, bleached each layer	0	A
5314	4802621020	Copy or duplicating paper	0	A
5315	4802621090	Other	0	A
5316	4802629010	Multi-ply paper and paperboard, bleached each layer	0	A
5317	4802629090	Other	0	A
5318	4802691010	Multi-ply paper and paperboard, bleached each layer	0	A
5319	4802691020	Copy or duplicating paper	0	A
5320	4802691090	Other	0	A
5321	4802699010	Multi-ply paper and paperboard, bleached each layer	0	A
5322	4802699090	Other	0	A
5323	4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	A
5324	4803002000	Cellulose wadding and webs of cellulose fibres	0	A
5325	4803009000	Other	0	A
5326	4804110000	Unbleached	0	A
5327	4804190000	Other	0	A
5328	4804210000	Unbleached	0	A
5329	4804290000	Other	0	A
5330	4804311000	Electric insulating paper and paperboard	0	A
5331	4804312000	Condenser paper and paperboard	0	A
5332	4804313000	Wrapping paper and paperboard	0	A
5333	4804319000	Other	0	A
5334	4804391000	Electric insulating paper and paperboard	0	A
5335	4804392000	Condenser paper and paperboard	0	A

5336	4804393000	Wrapping paper and paperboard	0	A
5337	4804399000	Other	0	A
5338	4804412000	Weighing less than 200 g/㎡	0	A
5339	4804419000	Other	0	A
5340	4804421000	Weighing less than 200 g/㎡	0	A
5341	4804429000	Other	0	A
5342	4804491000	Weighing less than 200 g/㎡	0	A
5343	4804499000	Other	0	A
5344	4804510000	Unbleached	0	A
5345	4804523000	Base stock for trays, dishes, plates, cups and the like	0	A
5346	4804529000	Other	0	A
5347	4804590000	Other	0	A
5348	4805110000	Semi-chemical fluting paper	0	A
5349	4805120000	Straw fluting paper	0	A
5350	4805190000	Other	0	A
5351	4805241000	Multi-ply paper and paperboard, bleached each layer	0	A
5352	4805249000	Other	0	A
5353	4805251000	Multi-ply paper and paperboard, bleached each layer	0	A
5354	4805259000	Other	0	A
5355	4805300000	Sulphite wrapping paper	0	A
5356	4805400000	Filter paper and paperboard	0	A
5357	4805500000	Felt paper and paperboard	0	A
5358	4805911000	Multi-ply paper and paperboard, bleached each layer	0	A
5359	4805919010	Condenser paper and paperboard	0	A
5360	4805919090	Other	0	A
5361	4805921000	Multi-ply paper and paperboard, bleached each layer	0	A
5362	4805929000	Other	0	A
5363	4805931000	Multi-ply paper and paperboard, bleached each layer	0	A
5364	4805939000	Other	0	A
5365	4806100000	Vegetable parchment	0	A
5366	4806200000	Greaseproof papers	0	A
5367	4806300000	Tracing papers	0	A
5368	4806401000	Glassine paper	0	A
5369	4806409000	Other	0	A
5370	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	A
5371	4808100000	Corrugated paper and paperboard, whether or not perforated	0	A
5372	4808401000	For sack	0	A
5373	4808409000	Other	0	A
5374	4808900000	Other	0	A
5375	4809201000	One-ply	0	A
5376	4809202000	Multi-ply	0	A
5377	4809901000	Transfer paper	0	A
5378	4809902010	Weighing not less than 65g/㎡	0	A
5379	4809902090	Other	0	A
5380	4809904000	Carbon or similar copying papers	0	A
5381	4809909000	Other	0	A
5382	4810131000	Printing or writing paper and paperboard	0	A
5383	4810139000	Other	0	A
5384	4810140000	In sheets with one side not exceeding 435 ㎜ and the other side not exceeding 297 ㎜ in the unfolded state	0	A
5385	4810191000	Printing or writing paper and paperboard	0	A

5386	4810199000	Other	0	A
5387	4810220000	Light-weight coated paper	0	A
5388	4810290000	Other	0	A
5389	4810319000	Other	0	A
5390	4810321000	Folding carton stock(including cosmetic, pharmaceutic, cigarette case and the like)	0	A
5391	4810322000	Base stock for trays, dishes, plates, cups and the like	0	A
5392	4810329000	Other	0	A
5393	4810390000	Other	0	A
5394	4810921010	Weighing not more than 250g/㎡	0	A
5395	4810921090	Other	0	A
5396	4810929000	Other	0	A
5397	4810992000	Filter paper	0	A
5398	4810999000	Other	0	A
5399	4811100000	Tarred, bituminised or asphalted paper and paperboard	0	A
5400	4811410000	Self-adhesive	0	A
5401	4811490000	Other	0	A
5402	4811511000	Weighing more than 150 g/㎡ but not more than 265 g/㎡	0	A
5403	4811519011	Floor coverings on a base of paper or of paperboard	0	A
5404	4811519019	Other	0	A
5405	4811519090	Other	0	A
5406	4811590000	Other	0	A
5407	4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
5408	4811901000	Other paper and paperboard	0	A
5409	4811902010	Cellulose wadding	0	A
5410	4811902090	Other	0	A
5411	4812000000	Filter blocks, slabs and plates, of paper pulp	0	A
5412	4813100000	In the form of booklets or tubes	0	A
5413	4813200000	In rolls of a width not exceeding 5 ㎝	0	A
5414	4813900000	Other	0	A
5415	4814201000	Wall paper	0	A
5416	4814209000	Other	0	A
5417	4814901010	Of kohemp fiber	0	A
5418	4814901090	Other	0	A
5419	4814909000	Other	0	A
5420	4816200000	Self-copy paper	0	A
5421	4816901000	Transfer paper	0	A
5422	4816902010	Weighing not less than 65g/㎡	0	A
5423	4816902090	Other	0	A
5424	4816903000	Graphic art paper	0	A
5425	4816904000	Carbon or similar copying papers	0	A
5426	4816905000	Duplicator stencils	0	A
5427	4816909000	Other	0	A
5428	4817100000	Envelopes	0	A
5429	4817200000	Letter cards, plain postcards and correspondence cards	0	A
5430	4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
5431	4818100000	Toilet paper	0	A
5432	4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	A
5433	4818300000	Tablecloths and serviettes	0	A
5434	4818500000	Articles of apparel and clothing accessories	0	A
5435	4818900000	Other	0	A
5436	4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	A

5437	4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
5438	4819300000	Sacks and bags, having a base of a width of 40 ㎝ or more	0	A
5439	4819400000	Other sacks and bags, including cones	0	A
5440	4819501000	Suitable for packing liquid	0	A
5441	4819509000	Other	0	A
5442	4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A
5443	4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	A
5444	4820200000	Exercise books	0	A
5445	4820300000	Binders (other than book covers), folders and file covers	0	A
5446	4820400000	Manifold business forms and interleaved carbon sets	0	A
5447	4820500000	Albums for samples or for collections	0	A
5448	4820900000	Other	0	A
5449	4821100000	Printed	0	A
5450	4821900000	Other	0	A
5451	4822100000	Of a kind used for winding textile yarn	0	A
5452	4822900000	Other	0	A
5453	4823200000	Filter paper and paperboard	0	A
5454	4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	A
5455	4823610000	Of bamboo	0	A
5456	4823690000	Other	0	A
5457	4823700000	Moulded or pressed articles of paper pulp	0	A
5458	4823901010	Cards punched	0	A
5459	4823901090	Other	0	A
5460	4823902000	Electric insulating paper	0	A
5461	4823903011	Floor coverings on a base of paper or of paperboard	0	A
5462	4823903019	Other	0	A
5463	4823903021	Floor coverings on a base of paper or of paperboard	0	A
5464	4823903029	Other	0	A
5465	4823903090	Other	0	A
5466	4823905000	Perforated paper for jacquard weaving machines	0	A
5467	4823909011	Floor coverings on a base of paper or of paperboard	0	A
5468	4823909019	Other	0	A
5469	4823909090	Other	0	A
5470	4901101000	Printed in Korean	0	A
5471	4901109000	Other	0	A
5472	4901911000	Printed in Korean	0	A
5473	4901919000	Other	0	A
5474	4901991000	Printed in Korean	0	A
5475	4901999000	Other	0	A
5476	4902101010	Newspapers	0	A
5477	4902101090	Other	0	A
5478	4902109000	Other	0	A
5479	4902901010	Journals	0	A
5480	4902901090	Other	0	A
5481	4902909010	Journals	0	A
5482	4902909090	Other	0	A
5483	4903000000	Children's picture, drawing or colouring books	0	A
5484	4904000000	Music, printed or in manuscript, whether or not bound or illustrated	0	A
5485	4905201000	Maps and hydrographic chart	0	A
5486	4905209000	Other	0	A

5487	4905900000	Other	0	A
5488	4906001000	Plans	0	A
5489	4906002000	Drawings	0	A
5490	4906009000	Other	0	A
5491	4907001000	Unused postage stamp	0	A
5492	4907002000	Air way bill	0	A
5493	4907009000	Other	0	A
5494	4908100000	Transfers (decalcomanias), vitrifiable	0	A
5495	4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	A
5496	4908909000	Other	0	A
5497	4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0	A
5498	4910001000	Of paper or paperboard	0	A
5499	4910009000	Other	0	A
5500	4911100000	Trade advertising material, commercial catalogues and the like	0	A
5501	4911911000	Printed plans and drawings	0	A
5502	4911919000	Other	0	A
5503	4911990000	Other	0	A
5504	5001000000	Silk-worm cocoons suitable for reeling	51% or 5,276won/kg whichever is the greater	A
5505	5002001010	Not more than 20 decitex	3	A
5506	5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	A
5507	5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	A
5508	5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5509	5002001050	More than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	A
5510	5002002000	Doupion silk	3	A
5511	5002009000	Other	8	A
5512	5003001000	Not carded or combed	2	A
5513	5003009000	Other	2	A
5514	5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	3	A
5515	5005000000	Yarn spun from silk waste, not put up for retail sale	3	A
5516	5006000000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	8	A
5517	5007100000	Fabrics of noil silk	13	A
5518	5007201000	Silk fabrics, grey	13	A
5519	5007202010	Shibori	13	A
5520	5007202020	Satin	13	A
5521	5007202030	Crepe de chine	13	A
5522	5007202090	Other	13	A
5523	5007209000	Other	13	A
5524	5007901000	Silk fabrics, grey	13	A
5525	5007902000	Silk woven fabrics, mixed with acetate yarn	13	A
5526	5007903000	Silk woven fabrics, mixed with other man-made fiber	13	A

5527	5007904000	Silk woven fabrics, mixed with wool	13	A
5528	5007909000	Other	13	A
5529	5101110000	Shorn wool	0	A
5530	5101190000	Other	0	A
5531	5101210000	Shorn wool	0	A
5532	5101290000	Other	0	A
5533	5101300000	Carbonised	0	A
5534	5102110000	Of Kashmir (cashmere) goats	0	A
5535	5102190000	Other	0	A
5536	5102200000	Coarse animal hair	0	A
5537	5103100000	Noils of wool or of fine animal hair	0	A
5538	5103200000	Other waste of wool or of fine animal hair	0	A
5539	5103300000	Waste of coarse animal hair	0	A
5540	5104000000	Garnetted stock of wool or of fine or coarse animal hair	0	A
5541	5105100000	Carded wool	0	A
5542	5105210000	Combed wool in fragments	0	A
5543	5105290000	Other	0	A
5544	5105310000	Of Kashmir (cashmere) goats	0	A
5545	5105390000	Other	0	A
5546	5105400000	Coarse animal hair, carded or combed	0	A
5547	5106101000	Of all wool	8	A
5548	5106109000	Other	8	A
5549	5106201000	Mixed with polyester fiber	8	A
5550	5106202000	Mixed with polyamide fiber	8	A
5551	5106204000	Mixed with other synthetic fiber	8	A
5552	5106209000	Other	8	A
5553	5107101000	Of all wool	8	A
5554	5107102000	Mixed with synthetic fiber	8	A
5555	5107109000	Mixed with other fiber	8	A
5556	5107201000	Mixed with polyester fiber	8	A
5557	5107202000	Mixed with polyamide fiber	8	A
5558	5107203000	Mixed with acrylic fiber	8	A
5559	5107209000	Mixed with other fiber	8	A
5560	5108100000	Carded	8	A
5561	5108200000	Combed	8	A
5562	5109101000	Yarn of wool	8	A
5563	5109109000	Yarn of fine animal hair	8	A
5564	5109901000	Yarn of wool	8	A
5565	5109909000	Yarn of fine animal hair	8	A
5566	5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	8	A
5567	5111111000	Of wool	13	A
5568	5111112000	Of fine animal hair	13	A
5569	5111191000	Of wool	13	A
5570	5111192000	Of fine animal hair	13	A
5571	5111200000	Other, mixed mainly or solely with man-made filaments	13	A
5572	5111300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5573	5111900000	Other	13	A
5574	5112111000	Of wool	13	A
5575	5112112000	Of fine animal hair	13	A
5576	5112191000	Of wool	13	A
5577	5112192000	Of fine animal hair	13	A
5578	5112200000	Other, mixed mainly or solely with man-made filaments	13	A

5579	5112300000	Other, mixed mainly or solely with man-made staple fibres	13	A
5580	5112900000	Other	13	A
5581	5113000000	Woven fabrics of coarse animal hair or of horsehair	13	A
5582	5201001000	Seed cotton	0	A
5583	5201009010	Less than 23.2 ㎜ (7/8 inch) of fibre-length	0	A
5584	5201009020	Not less than 23.2 ㎜ (7/8 inch), but less than 25.4 ㎜ (1 inch) of fibre-length	0	A
5585	5201009030	Not less than 25.4 ㎜ (1 inch), but less than 28.5 ㎜ (1-1/8 inch) of fibre-length	0	A
5586	5201009050	Not less than 28.5 ㎜ (1-1/8 inch), but less than 34.9 ㎜ (1-3/8 inch) of fiber length	0	A
5587	5201009060	Not less than 34.9 ㎜ (1-3/8 inch) of fiber-length	0	A
5588	5202100000	Yarn waste (including thread waste)	0	A
5589	5202910000	Garnetted stock	0	A
5590	5202990000	Other	0	A
5591	5203000000	Cotton, carded or combed	0	A
5592	5204110000	Containing 85 % or more by weight of cotton	8	A
5593	5204190000	Other	8	A
5594	5204200000	Put up for retail sale	8	A
5595	5205111000	Unbleached or not mercerized	8	A
5596	5205119000	Other	8	A
5597	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	A
5598	5205121090	Other	8	A
5599	5205129000	Other	8	A
5600	5205131000	Unbleached or not mercerized	8	A
5601	5205139000	Other	8	A
5602	5205141000	Unbleached or not mercerized	8	A
5603	5205149000	Other	8	A
5604	5205150000	Measuring less than 125 decitex (exceeding 80 metric number)	8	A
5605	5205210000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	8	A
5606	5205221000	Unbleached or not mercerized	8	C
5607	5205229000	Other	8	B
5608	5205231000	Unbleached or not mercerized	8	C
5609	5205239000	Other	8	B
5610	5205241000	Unbleached or not mercerized	8	C
5611	5205249000	Other	8	A
5612	5205260000	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	8	A
5613	5205270000	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	8	A
5614	5205280000	Measuring less than 83.33 decitex (exceeding 120metric number)	8	A
5615	5205310000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8	A
5616	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	A
5617	5205321090	Other	8	A
5618	5205329000	Other	8	A
5619	5205330000	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)	8	A

5620	5205340000	Measuring per single yarn less than 191.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	8	A
5621	5205350000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8	A
5622	5205410000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8	A
5623	5205420000	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)	8	A
5624	5205430000	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)	8	A
5625	5205440000	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)	8	A
5626	5205460000	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)	8	A
5627	5205470000	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)	8	A
5628	5205480000	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	8	A
5629	5206111000	Unbleached or not mercerized	8	A
5630	5206119000	Other	8	A
5631	5206121000	Unbleached or not mercerized	8	A
5632	5206129000	Other	8	A
5633	5206130000	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8	A
5634	5206140000	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8	A
5635	5206150000	Measuring less than 125 decitex (exceeding 80 metric number)	8	A
5636	5206210000	Measuring 714.29 decitex or more (not exceeding 14 metric number)	8	A
5637	5206221000	Unbleached or not mercerized	8	A
5638	5206229000	Other	8	A
5639	5206231000	Unbleached or not mercerized	8	A
5640	5206239000	Other	8	A
5641	5206241000	Unbleached or not mercerized	8	A
5642	5206249000	Other	8	A
5643	5206250000	Measuring less than 125 decitex (exceeding 80 metric number)	8	A
5644	5206310000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8	A
5645	5206320000	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)	8	A
5646	5206330000	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)	8	A
5647	5206340000	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)	8	A
5648	5206350000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8	A
5649	5206410000	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8	A
5650	5206420000	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)	8	A
5651	5206430000	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)	8	A

5652	5206440000	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)	8	A
5653	5206450000	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8	A
5654	5207100000	Containing 85 % or more by weight of cotton	8	A
5655	5207900000	Other	8	A
5656	5208110000	Plain weave, weighing not more than 100 g/㎡	10	C
5657	5208120000	Plain weave, weighing more than 100 g/㎡	10	A
5658	5208130000	3-thread or 4-thread twill, including cross twill	10	A
5659	5208190000	Other fabrics	10	A
5660	5208210000	Plain weave, weighing not more than 100 g/㎡	10	C
5661	5208220000	Plain weave, weighing more than 100 g/㎡	10	A
5662	5208230000	3-thread or 4-thread twill, including cross twill	10	A
5663	5208290000	Other fabrics	10	A
5664	5208310000	Plain weave, weighing not more than 100 g/㎡	10	B
5665	5208320000	Plain weave, weighing more than 100 g/㎡	10	A
5666	5208330000	3-thread or 4-thread twill, including cross twill	10	A
5667	5208390000	Other fabrics	10	A
5668	5208410000	Plain weave, weighing not more than 100 g/㎡	10	A
5669	5208420000	Plain weave, weighing more than 100 g/㎡	10	A
5670	5208430000	3-thread or 4-thread twill, including cross twill	10	A
5671	5208490000	Other fabrics	10	A
5672	5208510000	Plain weave, weighing not more than 100 g/㎡	10	A
5673	5208520000	Plain weave, weighing more than 100 g/㎡	10	A
5674	5208591000	3-thread or 4-thread twill, including cross twill	10	A
5675	5208599000	Other	10	A
5676	5209110000	Plain weave	10	A
5677	5209120000	3-thread or 4-thread twill, including cross twill	10	A
5678	5209190000	Other fabrics	10	A
5679	5209210000	Plain weave	10	A
5680	5209220000	3-thread or 4-thread twill, including cross twill	10	A
5681	5209290000	Other fabrics	10	A
5682	5209310000	Plain weave	10	A
5683	5209320000	3-thread or 4-thread twill, including cross twill	10	A
5684	5209390000	Other fabrics	10	B
5685	5209410000	Plain weave	10	A
5686	5209420000	Denim	10	B
5687	5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5688	5209490000	Other fabrics	10	A
5689	5209510000	Plain weave	10	A
5690	5209520000	3-thread or 4-thread twill, including cross twill	10	A
5691	5209590000	Other fabrics	10	A
5692	5210110000	Plain weave	10	A
5693	5210190000	Other fabrics	10	A
5694	5210210000	Plain weave	10	A
5695	5210290000	Other fabrics	10	A
5696	5210310000	Plain weave	10	A
5697	5210320000	3-thread or 4-thread twill, including cross twill	10	A
5698	5210390000	Other fabrics	10	A
5699	5210410000	Plain weave	10	A
5700	5210490000	Other fabrics	10	A
5701	5210510000	Plain weave	10	A
5702	5210590000	Other fabrics	10	A

5703	5211110000	Plain weave	10	A
5704	5211120000	3-thread or 4-thread twill, including cross twill	10	A
5705	5211190000	Other fabrics	10	A
5706	5211200000	Bleached	10	A
5707	5211310000	Plain weave	10	A
5708	5211320000	3-thread or 4-thread twill, including cross twill	10	A
5709	5211390000	Other fabrics	10	A
5710	5211410000	Plain weave	10	A
5711	5211420000	Denim	10	A
5712	5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	A
5713	5211490000	Other fabrics	10	A
5714	5211510000	Plain weave	10	A
5715	5211520000	3-thread or 4-thread twill, including cross twill	10	A
5716	5211590000	Other fabrics	10	A
5717	5212110000	Unbleached	10	A
5718	5212120000	Bleached	10	A
5719	5212130000	Dyed	10	A
5720	5212140000	Of yarns of different colours	10	A
5721	5212150000	Printed	10	A
5722	5212210000	Unbleached	10	A
5723	5212220000	Bleached	10	A
5724	5212230000	Dyed	10	A
5725	5212240000	Of yarns of different colours	10	A
5726	5212250000	Printed	10	A
5727	5301100000	Flax, raw or retted	2	A
5728	5301210000	Broken or scutched	2	A
5729	5301290000	Other	2	A
5730	5301301000	Flax tow	2	A
5731	5301302000	Flax waste	2	A
5732	5302100000	True hemp, raw or retted	2	A
5733	5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun	2	A
5734	5302902010	Tow of true hemp	2	A
5735	5302902020	Waste of true hemp	2	A
5736	5303101000	Jute	2	A
5737	5303102000	Other textile bast fibres	2	A
5738	5303901010	Jute	2	A
5739	5303901090	Other textile bast fibres	2	A
5740	5303909010	Tow and waste of jute	2	A
5741	5303909090	Tow and waste of other textile bast fibres	2	A
5742	5305001000	Of coconut (coir)	2	A
5743	5305002000	Of abaca (Manila hemp or Musa textilis Nee)	2	A
5744	5305003000	Of sisal and the genus Agave	2	A
5745	5305009000	Other	2	A
5746	5306101000	Of all flax	8	A
5747	5306102000	Of mixed	8	A
5748	5306201000	Of all flax	8	A
5749	5306202000	Of mixed	8	A
5750	5307101000	Of jute	8	A
5751	5307109000	Other	8	A
5752	5307201000	Of jute	8	A
5753	5307209000	Other	8	A
5754	5308100000	Coir yarn	8	A

5755	5308200000	True hemp yarn	8	A
5756	5308901000	Ramie yarn	8	A
5757	5308909000	Other	8	A
5758	5309110000	Unbleached or bleached	2	A
5759	5309190000	Other	2	A
5760	5309210000	Unbleached or bleached	2	A
5761	5309290000	Other	2	A
5762	5310100000	Unbleached	8	A
5763	5310900000	Other	8	A
5764	5311001000	Of ramie	8	A
5765	5311002000	Of true hemp	8	A
5766	5311009000	Other	8	A
5767	5401101000	Of nylon or other polyamides	8	A
5768	5401102000	Of polyesters	8	A
5769	5401109000	Other	8	A
5770	5401201000	Of viscose rayon	8	A
5771	5401209000	Other	8	A
5772	5402110000	Of aramids	8	A
5773	5402191011	For tire cord	8	A
5774	5402191012	For fishing net	8	A
5775	5402191019	For other	8	A
5776	5402191021	For tire cord	8	A
5777	5402191029	For other	8	A
5778	5402191090	Other	8	A
5779	5402199000	Other	8	A
5780	5402200000	High tenacity yarn of polyesters, whether or not textured	8	A
5781	5402311010	Of nylon 6	8	A
5782	5402311020	Of nylon 66	8	A
5783	5402311090	Other	8	A
5784	5402319000	Other	8	A
5785	5402321010	Of nylon 6	8	A
5786	5402321020	Of nylon 66	8	A
5787	5402321090	Other	8	A
5788	5402329000	Other	8	A
5789	5402331000	Of poly trimethylene terephthalate	8	A
5790	5402339000	Other	8	A
5791	5402340000	Of polypropylene	8	A
5792	5402390000	Other	8	A
5793	5402440000	Elastomeric	8	A
5794	5402451010	Of nylon 6	8	A
5795	5402451020	Of nylon 66	8	A
5796	5402451090	Other	8	A
5797	5402459000	Other	8	A
5798	5402461000	Of poly trimethylene terephthalate	8	A
5799	5402469000	Other	8	A
5800	5402471000	Of poly trimethylene terephthalate	8	A
5801	5402479000	Other	8	A
5802	5402480000	Other, of polypropylene	8	A
5803	5402491000	Of acrylic polymers	8	A
5804	5402499000	Other	8	A
5805	5402510000	Of nylon or other polyamides	8	A
5806	5402520000	Of polyesters	8	A
5807	5402530000	Of polypropylene	8	A

5808	5402591000	Of acrylic polymers	8	A
5809	5402599000	Other	8	A
5810	5402610000	Of nylon or other polyamides	8	A
5811	5402620000	Of polyesters	8	A
5812	5402630000	Of polypropylene	8	A
5813	5402691000	Of acrylic polymers	8	A
5814	5402692000	Of polyvinyl alcohol	8	A
5815	5402699000	Other	8	A
5816	5403100000	High tenacity yarn of viscose rayon	1	A
5817	5403310000	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	1	A
5818	5403320000	Of viscose rayon, with a twist exceeding 120 turns per metre	1	A
5819	5403331000	Textured yarn	8	A
5820	5403339000	Other	8	A
5821	5403390000	Other	8	A
5822	5403411000	Textured yarn	1	A
5823	5403419000	Other	1	A
5824	5403420000	Of cellulose acetate	8	A
5825	5403490000	Other	8	A
5826	5404110000	Elastomeric	8	A
5827	5404120000	Other, of polypropylene	8	A
5828	5404191000	Of nylon or other polyamides	8	A
5829	5404199000	Other	8	A
5830	5404901000	Of strip	8	B
5831	5404909000	Other	8	B
5832	5405000000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 ㎜; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 ㎜	8	A
5833	5406001000	Synthetic filament yarn	8	A
5834	5406002000	Artificial filament yarn	8	A
5835	5407101000	Of nylon or other polyamides	8	A
5836	5407102000	Of polyesters	8	A
5837	5407200000	Woven fabrics obtained from strip or the like	8	B
5838	5407300000	Fabrics specified in Note 9 to Section XI	8	A
5839	5407410000	Unbleached or bleached	8	A
5840	5407420000	Dyed	8	A
5841	5407430000	Of yarns of different colours	8	A
5842	5407440000	Printed	8	A
5843	5407510000	Unbleached or bleached	8	A
5844	5407520000	Dyed	8	A
5845	5407530000	Of yarns of different colours	8	A
5846	5407540000	Printed	8	A
5847	5407611000	Unbleached or bleached	8	A
5848	5407612000	Dyed	8	A
5849	5407613000	Of yarns of different colours	8	A
5850	5407614000	Printed	8	A
5851	5407691000	Unbleached or bleached	8	A
5852	5407692000	Dyed	8	A
5853	5407693000	Of yarns of different colours	8	A
5854	5407694000	Printed	8	A
5855	5407710000	Unbleached or bleached	8	A
5856	5407720000	Dyed	8	A
5857	5407730000	Of yarns of different colours	8	A

5858	5407740000	Printed	8	A
5859	5407811000	Of nylon or other polyamides	8	A
5860	5407812000	Of polyesters	8	A
5861	5407813000	Of acrylic polymers	8	A
5862	5407819000	Other	8	A
5863	5407821000	Of nylon or other polyamides	8	A
5864	5407822000	Of polyesters	8	A
5865	5407823000	Of acrylic polymers	8	A
5866	5407829000	Other	8	A
5867	5407831000	Of nylon or other polyamides	8	A
5868	5407832000	Of polyesters	8	A
5869	5407833000	Of acrylic polymers	8	A
5870	5407839000	Other	8	A
5871	5407841000	Of nylon or other polyamides	8	A
5872	5407842000	Of polyesters	8	A
5873	5407843000	Of acrylic polymers	8	A
5874	5407849000	Other	8	A
5875	5407911000	Of nylon or other polyamides	8	A
5876	5407912000	Of polyesters	8	A
5877	5407913000	Of acrylic polymers	8	A
5878	5407919000	Other	8	A
5879	5407921000	Of nylon or other polyamides	8	A
5880	5407922000	Of polyesters	8	A
5881	5407923000	Of acrylic polymers	8	A
5882	5407929000	Other	8	A
5883	5407931000	Of nylon or other polyamides	8	A
5884	5407932000	Of polyesters	8	A
5885	5407933000	Of acrylic polymers	8	A
5886	5407939000	Other	8	A
5887	5407941000	Of nylon or other polyamides	8	A
5888	5407942000	Of polyesters	8	A
5889	5407943000	Of acrylic polymers	8	A
5890	5407949000	Other	8	C
5891	5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	A
5892	5408210000	Unbleached or bleached	8	A
5893	5408220000	Dyed	8	A
5894	5408230000	Of yarns of different colours	8	A
5895	5408240000	Printed	8	A
5896	5408310000	Unbleached or bleached	8	A
5897	5408320000	Dyed	8	A
5898	5408330000	Of yarns of different colours	8	A
5899	5408340000	Printed	8	A
5900	5501110000	Of aramids	8	A
5901	5501190000	Other	8	A
5902	5501200000	Of polyesters	8	A
5903	5501300000	Acrylic or modacrylic	8	A
5904	5501400000	Of polypropylene	8	A
5905	5501900000	Other	8	A
5906	5502101000	Less than 44,000 decitex	7.5	A
5907	5502102000	Not less than 44,000 decitex	7.5	A
5908	5502900000	Other	7.5	A
5909	5503110000	Of aramids	8	A
5910	5503190000	Other	8	A

5911	5503201000	Of special section face	8	A
5912	5503209000	Other	8	A
5913	5503301000	Acrylic	8	A
5914	5503302000	Modacrylic	8	A
5915	5503400000	Of polypropylene	8	A
5916	5503900000	Other	8	A
5917	5504101000	Of special section face	1	A
5918	5504102000	Of polynosic section face	1	A
5919	5504109000	Other	1	A
5920	5504902000	Of lyocell	2	A
5921	5504909000	Other	8	A
5922	5505100000	Of synthetic fibres	2	A
5923	5505200000	Of artificial fibres	2	A
5924	5506100000	Of nylon or other polyamides	8	A
5925	5506200000	Of polyesters	8	A
5926	5506300000	Acrylic or modacrylic	8	A
5927	5506400000	Of polypropylene	8	A
5928	5506900000	Other	8	A
5929	5507000000	Artificial staple fibres, carded, combed or otherwise processed for spinning	8	A
5930	5508102000	Of polyesters	8	A
5931	5508109000	Other	8	A
5932	5508200000	Of artificial staple fibres	8	A
5933	5509111000	High tenacity yarn	8	A
5934	5509119000	Other	8	A
5935	5509121000	High tenacity yarn	8	A
5936	5509129000	Other	8	A
5937	5509211000	High tenacity yarn	8	A
5938	5509219000	Other	8	A
5939	5509221000	High tenacity yarn	8	A
5940	5509229000	Other	8	A
5941	5509311000	Acrylic	8	A
5942	5509312000	Modacrylic	8	A
5943	5509321000	Acrylic	8	A
5944	5509322000	Modacrylic	8	A
5945	5509410000	Single yarn	8	A
5946	5509420000	Multiple (folded) or cabled yarn	8	A
5947	5509510000	Mixed mainly or solely with artificial staple fibres	8	A
5948	5509520000	Mixed mainly or solely with wool or fine animal hair	8	A
5949	5509530000	Mixed mainly or solely with cotton	8	A
5950	5509590000	Other	8	A
5951	5509611000	Acrylic	8	A
5952	5509612000	Modacrylic	8	A
5953	5509621000	Acrylic	8	A
5954	5509622000	Modacrylic	8	A
5955	5509691010	Acrylic	8	A
5956	5509691020	Modacrylic	8	A
5957	5509692010	Acrylic	8	A
5958	5509692020	Modacrylic	8	A
5959	5509911000	Of nylon or other polyamides	8	A
5960	5509919000	Other	8	A
5961	5509920000	Mixed mainly or solely with cotton	8	A
5962	5509990000	Other	8	A

5963	5510111000	Of viscose rayon	8	A
5964	5510119000	Other	8	A
5965	5510121000	Of viscose rayon	8	A
5966	5510129000	Other	8	A
5967	5510201000	Of viscose rayon	8	A
5968	5510209000	Other	8	A
5969	5510301000	Of viscose rayon	8	A
5970	5510309000	Other	8	A
5971	5510901000	Of viscose rayon	8	A
5972	5510909000	Other	8	A
5973	5511100000	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	8	A
5974	5511200000	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	8	A
5975	5511300000	Of artificial staple fibres	8	A
5976	5512110000	Unbleached or bleached	10	A
5977	5512191000	Dyed	10	A
5978	5512192000	Of yarns of different colours	10	A
5979	5512193000	Printed	10	A
5980	5512210000	Unbleached or bleached	10	A
5981	5512290000	Other	10	A
5982	5512911000	Of nylon or other polyamides	10	A
5983	5512919000	Other	10	A
5984	5512991000	Of nylon or other polyamides	10	A
5985	5512999000	Other	10	A
5986	5513110000	Of polyester staple fibres, plain weave	10	A
5987	5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5988	5513130000	Other woven fabrics of polyester staple fibres	10	A
5989	5513190000	Other woven fabrics	10	A
5990	5513210000	Of polyester staple fibres, plain weave	10	A
5991	5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
5992	5513239000	Other	10	A
5993	5513290000	Other woven fabrics	10	A
5994	5513310000	Of polyester staple fibres, plain weave	10	A
5995	5513390000	Other woven fabrics	10	A
5996	5513410000	Of polyester staple fibres, plain weave	10	A
5997	5513490000	Other woven fabrics	10	A
5998	5514110000	Of polyester staple fibres, plain weave	10	A
5999	5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
6000	5514193000	Other woven fabrics of polyester staple fibres	10	A
6001	5514199000	Other	10	A
6002	5514210000	Of polyester staple fibres, plain weave	10	A
6003	5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
6004	5514230000	Other woven fabrics of polyester staple fibres	10	A
6005	5514290000	Other woven fabrics	10	A
6006	5514300000	Of yarns of different colours	10	A
6007	5514410000	Of polyester staple fibres, plain weave	10	A
6008	5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
6009	5514430000	Other woven fabrics of polyester staple fibres	10	A
6010	5514490000	Other woven fabrics	10	A
6011	5515111000	Unbleached or bleached	10	A

6012	5515119000	Other	10	A
6013	5515121000	Unbleached or bleached	10	A
6014	5515129000	Other	10	A
6015	5515131000	Unbleached or bleached	10	A
6016	5515139000	Other	10	A
6017	5515191000	Unbleached or bleached	10	A
6018	5515199000	Other	10	A
6019	5515210000	Mixed mainly or solely with man-made filaments	10	A
6020	5515221000	Unbleached or bleached	10	A
6021	5515229000	Other	10	A
6022	5515290000	Other	10	A
6023	5515910000	Mixed mainly or solely with man-made filaments	10	A
6024	5515990000	Other	10	A
6025	5516111000	Of viscose rayon	10	A
6026	5516119000	Other	10	A
6027	5516121000	Of viscose rayon	10	A
6028	5516129000	Other	10	A
6029	5516130000	Of yarns of different colours	10	A
6030	5516141000	Of viscose rayon	10	A
6031	5516149000	Other	10	A
6032	5516211000	Of viscose rayon	10	A
6033	5516219000	Other	10	A
6034	5516221000	Of viscose rayon	10	A
6035	5516229000	Other	10	A
6036	5516230000	Of yarns of different colours	10	A
6037	5516241000	Of viscose rayon	10	A
6038	5516249000	Other	10	A
6039	5516310000	Unbleached or bleached	10	A
6040	5516320000	Dyed	10	A
6041	5516330000	Of yarns of different colours	10	A
6042	5516340000	Printed	10	A
6043	5516411000	Of viscose rayon	10	A
6044	5516419000	Other	10	A
6045	5516421000	Of viscose rayon	10	A
6046	5516429000	Other	10	A
6047	5516430000	Of yarns of different colours	10	A
6048	5516440000	Printed	10	A
6049	5516910000	Unbleached or bleached	10	A
6050	5516921000	Of viscose rayon	10	A
6051	5516929000	Other	10	A
6052	5516930000	Of yarns or different colours	10	A
6053	5516940000	Printed	10	A
6054	5601210000	Of cotton	8	A
6055	5601220000	Of man-made fibres	8	A
6056	5601290000	Other	8	A
6057	5601301000	Textile flock	8	A
6058	5601309000	Other	8	A
6059	5602101000	Needleloom felt	8	A
6060	5602102000	Stitch-bonded fiber fabrics	8	A
6061	5602210000	Of wool or fine animal hair	8	A
6062	5602290000	Of other textile materials	8	A
6063	5602900000	Other	8	A
6064	5603111000	Impregnated, coated, covered or laminated	8	A

6065	5603119000	Other	8	A
6066	5603121000	Impregnated, coated, covered or laminated	8	A
6067	5603129000	Other	8	A
6068	5603131000	Impregnated, coated, covered or laminated	8	A
6069	5603139000	Other	8	C
6070	5603141000	Impregnated, coated, covered or laminated	8	A
6071	5603149000	Other	8	A
6072	5603910000	Weighing not more than 25 g/㎡	8	A
6073	5603920000	Weighing more than 25 g/㎡ but not more than 70 g/㎡	8	A
6074	5603930000	Weighing more than 70 g/㎡ but not more than 150 g/㎡	8	A
6075	5603940000	Weighing more than 150 g/㎡	8	B
6076	5604100000	Rubber thread and cord, textile covered	8	A
6077	5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	A
6078	5604909000	Other	8	A
6079	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	A
6080	5606001000	Gimped yarn	8	A
6081	5606002000	Chenille yarn	8	A
6082	5606003000	Loop wale-yarn	8	A
6083	5606009000	Other	8	A
6084	5607210000	Binder or baler twine	10	A
6085	5607290000	Other	10	A
6086	5607410000	Binder or baler twine	10	A
6087	5607490000	Other	10	A
6088	5607500000	Of other synthetic fibres	10	A
6089	5607901000	Of jute or other textile bast fibres of heading 53.03	10	A
6090	5607909000	Other	10	A
6091	5608111011	Exceeding 35㎜ in mesh opening length	10	A
6092	5608111012	Exceeding 22㎜ but not exceeding 35㎜ in mesh opening length	10	A
6093	5608111013	Not exceeding 22㎜ in mesh opening length	10	A
6094	5608111020	Gill net	10	A
6095	5608111090	Other	10	A
6096	5608119000	Other	10	A
6097	5608191000	Of synthetic fibres	10	A
6098	5608199000	Other	10	A
6099	5608900000	Other	10	A
6100	5609001000	Of cotton	8	A
6101	5609002000	Of vegetable fibres, except cotton	8	A
6102	5609003000	Of man-made fibres	8	A
6103	5609009000	Other	8	A
6104	5701100000	Of wool or fine animal hair	10	A
6105	5701900000	Of other textile materials	10	A
6106	5702100000	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	10	A
6107	5702200000	Floor coverings of coconut fibres (coir)	10	A
6108	5702310000	Of wool or fine animal hair	10	A
6109	5702320000	Of man-made textile materials	10	A
6110	5702390000	Of other textile materials	10	A
6111	5702410000	Of wool or fine animal hair	10	A
6112	5702420000	Of man-made textile materials	10	A
6113	5702490000	Of other textile materials	10	A
6114	5702500000	Other, not of pile construction, not made up	10	A

6115	5702910000	Of wool or fine animal hair	10	A
6116	5702920000	Of man-made textile materials	10	A
6117	5702990000	Of other textile materials	10	A
6118	5703100000	Of wool or fine animal hair	10	A
6119	5703210000	Turf	10	A
6120	5703290000	Other	10	A
6121	5703310000	Turf	10	A
6122	5703390000	Other	10	A
6123	5703900000	Of other textile materials	10	A
6124	5704100000	Tiles, having a maximum surface area of 0.3 ㎡	10	A
6125	5704200000	Tiles, having a maximum surface area exceeding 0.3 m² but not exceeding 1 m²	10	A
6126	5704900000	Other	10	A
6127	5705000000	Other carpets and other textile floor coverings, whether or not made up	10	A
6128	5801100000	Of wool or fine animal hair	13	A
6129	5801210000	Uncut weft pile fabrics	13	A
6130	5801220000	Cut corduroy	13	A
6131	5801230000	Other weft pile fabrics	13	A
6132	5801260000	Chenille fabrics	13	A
6133	5801270000	Warp pile fabrics	13	A
6134	5801310000	Uncut weft pile fabrics	13	A
6135	5801320000	Cut corduroy	13	A
6136	5801330000	Other weft pile fabrics	13	A
6137	5801360000	Chenille fabrics	13	A
6138	5801370000	Warp pile fabrics	13	A
6139	5801900000	Of other textile materials	13	A
6140	5802100000	Terry towelling and similar woven terry fabrics, of cotton	8	A
6141	5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	A
6142	5802300000	Tufted textile fabrics	8	A
6143	5803000000	Gauze, other than narrow fabrics of heading 58.06	8	A
6144	5804103000	Of man-made fibres	13	A
6145	5804109000	Other	13	A
6146	5804210000	Of man-made fibres	13	B
6147	5804292000	Of cotton	13	A
6148	5804299000	Other		
		- Of silk	13	A
		- Other	13	B
6149	5804300000	Hand-made lace	13	A
6150	5805000000	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	8	A
6151	5806103000	Of man-made fibres	8	A
6152	5806109000	Other	8	A
6153	5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	A
6154	5806310000	Of cotton	8	A
6155	5806320000	Of man-made fibres	8	A
6156	5806390000	Of other textile materials	8	A
6157	5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	A
6158	5807101000	Labels	8	A
6159	5807109000	Other	8	A
6160	5807901000	Labels	8	A
6161	5807909000	Other	8	A

6162	5808100000	Braids in the piece	8	A
6163	5808900000	Other	8	A
6164	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	A
6165	5810100000	Embroidery without visible ground	13	A
6166	5810910000	Of cotton	13	A
6167	5810920000	Of man-made fibres	13	B
6168	5810990000	Of other textile materials	13	A
6169	5811004000	Of man-made fibres	8	A
6170	5811009000	Other	8	A
6171	5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	A
6172	5901901000	Tracing cloth	8	A
6173	5901902000	Prepared painting canvas	8	A
6174	5901903000	Buckram and similar stiffened textile fabrics	8	A
6175	5902100000	Of nylon or other polyamides	8	A
6176	5902200000	Of polyesters	8	A
6177	5902900000	Other	8	A
6178	5903100000	With poly (vinyl chloride)	10	B
6179	5903200000	With polyurethane	10	B
6180	5903900000	Other	10	A
6181	5904100000	Linoleum	8	A
6182	5904900000	Other	8	A
6183	5905000000	Textile wall coverings	8	A
6184	5906100000	Adhesive tape of a width not exceeding 20 ㎝	8	A
6185	5906910000	Knitted or crocheted	8	A
6186	5906990000	Other	8	A
6187	5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	A
6188	5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	A
6189	5907009000	Other	8	A
6190	5908001000	Wicks	8	A
6191	5908009000	Other	8	A
6192	5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	8	A
6193	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	A
6194	5911100000	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)	8	A
6195	5911200000	Bolting cloth, whether or not made up	8	A
6196	5911310000	Weighing less than 650 g/㎡	8	A
6197	5911320000	Weighing 650 g/㎡ or more	8	A
6198	5911400000	Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	8	A
6199	5911900000	Other	8	A
6200	6001101000	Of cotton	10	A
6201	6001102000	Of man-made fibres	10	A
6202	6001109000	Other	10	A
6203	6001210000	Of cotton	10	A

6204	6001220000	Of man-made fibres	10	A
6205	6001290000	Of other textile materials	10	A
6206	6001910000	Of cotton	10	A
6207	6001920000	Of man-made fibres	10	B
6208	6001990000	Of other textile materials	10	A
6209	6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	A
6210	6002900000	Other	10	A
6211	6003100000	Of wool or fine animal hair	10	A
6212	6003200000	Of cotton	10	A
6213	6003300000	Of synthetic fibres	10	A
6214	6003400000	Of artificial fibres	10	A
6215	6003900000	Other	10	A
6216	6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	B
6217	6004900000	Other	10	A
6218	6005210000	Unbleached or bleached	10	A
6219	6005220000	Dyed	10	A
6220	6005230000	Of yarns of different colours	10	A
6221	6005240000	Printed	10	A
6222	6005351000	Unbleached or bleached	10	A
6223	6005352000	Dyed	10	A
6224	6005353000	Of yarns of different colours	10	A
6225	6005354000	Printed	10	A
6226	6005360000	Other, unbleached or bleached	10	A
6227	6005370000	Other, dyed	10	A
6228	6005380000	Other, of yarns of different colours	10	A
6229	6005390000	Other, printed	10	A
6230	6005410000	Unbleached or bleached	10	A
6231	6005420000	Dyed	10	A
6232	6005430000	Of yarns of different colours	10	A
6233	6005440000	Printed	10	A
6234	6005900000	Other	10	A
6235	6006100000	Of wool or fine animal hair	10	A
6236	6006210000	Unbleached or bleached	10	A
6237	6006220000	Dyed	10	A
6238	6006230000	Of yarns of different colours	10	A
6239	6006240000	Printed	10	A
6240	6006310000	Unbleached or bleached	10	A
6241	6006320000	Dyed	10	A
6242	6006330000	Of yarns of different colours	10	A
6243	6006340000	Printed	10	A
6244	6006410000	Unbleached or bleached	10	A
6245	6006420000	Dyed	10	A
6246	6006430000	Of yarns of different colours	10	A
6247	6006440000	Printed	10	A
6248	6006900000	Other	10	A
6249	6101200000	Of cotton	13	A
6250	6101301000	Of synthetic fibres	13	A
6251	6101302000	Of artificial fibres	13	A
6252	6101900000	Of other textile materials	13	A
6253	6102100000	Of wool or fine animal hair	13	A
6254	6102200000	Of cotton	13	A
6255	6102301000	Of synthetic fibres	13	A

6256	6102302000	Of artificial fibres	13	A
6257	6102900000	Of other textile materials	13	A
6258	6103101000	Of wool or fine animal hair	13	A
6259	6103102000	Of synthetic fibres	13	A
6260	6103109000	Of other textile materials	13	A
6261	6103220000	Of cotton	13	A
6262	6103230000	Of synthetic fibres	13	A
6263	6103290000	Of other textile materials	13	A
6264	6103310000	Of wool or fine animal hair	13	A
6265	6103320000	Of cotton	13	A
6266	6103330000	Of synthetic fibres	13	A
6267	6103390000	Of other textile materials	13	A
6268	6103410000	Of wool or fine animal hair	13	A
6269	6103420000	Of cotton	13	A
6270	6103430000	Of synthetic fibres	13	A
6271	6103490000	Of other textile materials	13	A
6272	6104130000	Of synthetic fibres	13	A
6273	6104191000	Of cotton	13	A
6274	6104199000	Other	13	A
6275	6104220000	Of cotton	13	A
6276	6104230000	Of synthetic fibres	13	A
6277	6104290000	Of other textile materials	13	A
6278	6104310000	Of wool or fine animal hair	13	A
6279	6104320000	Of cotton	13	A
6280	6104330000	Of synthetic fibres	13	A
6281	6104390000	Of other textile materials	13	A
6282	6104410000	Of wool or fine animal hair	13	A
6283	6104420000	Of cotton	13	A
6284	6104430000	Of synthetic fibres	13	A
6285	6104440000	Of artificial fibres	13	A
6286	6104491000	Of silk	13	A
6287	6104499000	Other	13	A
6288	6104510000	Of wool or fine animal hair	13	A
6289	6104520000	Of cotton	13	A
6290	6104530000	Of synthetic fibres	13	A
6291	6104590000	Of other textile materials	13	A
6292	6104610000	Of wool or fine animal hair	13	A
6293	6104620000	Of cotton	13	A
6294	6104630000	Of synthetic fibres	13	A
6295	6104690000	Of other textile materials	13	A
6296	6105100000	Of cotton	13	A
6297	6105201000	Of synthetic fibres	13	A
6298	6105202000	Of artificial fibres	13	A
6299	6105900000	Of other textile materials	13	A
6300	6106100000	Of cotton	13	A
6301	6106201000	Of synthetic fibres	13	A
6302	6106202000	Of artificial fibres	13	A
6303	6106900000	Of other textile materials		
		- Of silk	13	A
		- Of wool or fine animal hair	13	A
		- Other	13	B
6304	6107110000	Of cotton	13	A
6305	6107121000	Of synthetic fibres	13	A

6306	6107122000	Of artificial fibres	13	A
6307	6107190000	Of other textile materials	13	A
6308	6107210000	Of cotton	13	A
6309	6107221000	Of synthetic fibres	13	A
6310	6107222000	Of artificial fibres	13	A
6311	6107290000	Of other textile materials	13	A
6312	6107910000	Of cotton	13	A
6313	6107990000	Of other textile materials	13	A
6314	6108111000	Of synthetic fibres	13	A
6315	6108112000	Of artificial fibres	13	A
6316	6108190000	Of other textile materials	13	A
6317	6108210000	Of cotton	13	A
6318	6108221000	Of synthetic fibres	13	A
6319	6108222000	Of artificial fibres	13	A
6320	6108290000	Of other textile materials	13	A
6321	6108310000	Of cotton	13	A
6322	6108321000	Of synthetic fibres	13	A
6323	6108322000	Of artificial fibres	13	A
6324	6108390000	Of other textile materials	13	A
6325	6108910000	Of cotton	13	A
6326	6108921000	Of synthetic fibres	13	A
6327	6108922000	Of artificial fibres	13	A
6328	6108990000	Of other textile materials	13	A
6329	6109101000	T-shirts	13	A
6330	6109109000	Other	13	B
6331	6109901010	T-shirts	13	A
6332	6109901090	Other	13	B
6333	6109902010	T-shirts	13	A
6334	6109902090	Other	13	A
6335	6109903010	T-shirts	13	A
6336	6109903090	Other	13	A
6337	6109909010	T-shirts	13	A
6338	6109909090	Other	13	A
6339	6110110000	Of wool	13	A
6340	6110120000	Of Kashmir (cashmere) goats	13	A
6341	6110190000	Other	13	A
6342	6110200000	Of cotton	13	A
6343	6110301000	Of synthetic fibres	13	A
6344	6110302000	Of artificial fibres	13	A
6345	6110901000	Of silk	13	A
6346	6110909000	Other	13	A
6347	6111201000	Garments	8	A
6348	6111202000	Accessories	8	A
6349	6111301000	Garments	8	A
6350	6111302000	Accessories	8	A
6351	6111901000	Garments	8	A
6352	6111902000	Accessories	8	A
6353	6112110000	Of cotton	13	A
6354	6112120000	Of synthetic fibres	13	A
6355	6112190000	Of other textile materials	13	A
6356	6112200000	Ski suits	13	A
6357	6112310000	Of synthetic fibres	13	A
6358	6112390000	Of other textile materials	13	A

6359	6112410000	Of synthetic fibres	13	A
6360	6112490000	Of other textile materials	13	A
6361	6113001000	Of heading 59.03	13	A
6362	6113002000	Of heading 59.06	13	A
6363	6113003000	Of heading 59.07	13	A
6364	6114200000	Of cotton	13	B
6365	6114301000	Of synthetic fibres	13	A
6366	6114302000	Of artificial fibres	13	A
6367	6114900000	Of other textile materials	13	A
6368	6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	A
6369	6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	A
6370	6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	A
6371	6115290000	Of other textile materials	13	A
6372	6115300000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	13	A
6373	6115940000	Of wool or fine animal hair	13	A
6374	6115950000	Of cotton	13	A
6375	6115960000	Of synthetic fibres	13	A
6376	6115990000	Of other textile materials	13	A
6377	6116100000	Impregnated, coated, covered or laminated with plastics or rubber	8	A
6378	6116910000	Of wool or fine animal hair	8	A
6379	6116921000	Working gloves	8	A
6380	6116929000	Other	8	A
6381	6116930000	Of synthetic fibres	8	A
6382	6116990000	Of other textile materials	8	A
6383	6117101000	Of silk	13	A
6384	6117102000	Of wool or fine animal hair	13	A
6385	6117103000	Of cotton	13	A
6386	6117104000	Of man-made fibres	13	A
6387	6117109000	Other	13	A
6388	6117800000	Other accessories	13	A
6389	6117900000	Parts	13	A
6390	6201201000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6391	6201209000	Other	13	A
6392	6201301000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6393	6201309000	Other	13	A
6394	6201401010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6395	6201401090	Other	13	B
6396	6201409010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6397	6201409090	Other	13	A
6398	6201901000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6399	6201909000	Other	13	A
6400	6202201000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6401	6202209000	Other	13	A
6402	6202301000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6403	6202309000	Other	13	A
6404	6202401010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6405	6202401090	Other	13	A
6406	6202409010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A
6407	6202409090	Other	13	A
6408	6202901000	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	13	A

6409	6202909000	Other	13	A
6410	6203110000	Of wool or fine animal hair	13	A
6411	6203120000	Of synthetic fibres	13	A
6412	6203190000	Of other textile fibres	13	A
6413	6203220000	Of cotton	13	A
6414	6203230000	Of synthetic fibres	13	A
6415	6203290000	Of other textile materials	13	A
6416	6203310000	Of wool or fine animal hair	13	A
6417	6203320000	Of cotton	13	A
6418	6203330000	Of synthetic fibres	13	A
6419	6203390000	Of other textile materials	13	A
6420	6203410000	Of wool or fine animal hair	13	A
6421	6203421000	Of denim, including blue jeans	13	B
6422	6203429000	Other	13	B
6423	6203430000	Of synthetic fibres	13	B
6424	6203490000	Of other textile materials	13	A
6425	6204110000	Of wool or fine animal hair	13	A
6426	6204120000	Of cotton	13	A
6427	6204130000	Of synthetic fibres	13	A
6428	6204190000	Of other textile materials	13	A
6429	6204210000	Of wool or fine animal hair	13	A
6430	6204220000	Of cotton	13	A
6431	6204230000	Of synthetic fibres	13	A
6432	6204290000	Of other textile materials	13	A
6433	6204310000	Of wool or fine animal hair	13	A
6434	6204320000	Of cotton	13	A
6435	6204330000	Of synthetic fibres	13	A
6436	6204391000	Of silk	13	A
6437	6204399000	Other	13	A
6438	6204410000	Of wool or fine animal hair	13	A
6439	6204420000	Of cotton	13	A
6440	6204430000	Of synthetic fibres	13	B
6441	6204440000	Of artificial fibres	13	A
6442	6204491000	Of silk	13	A
6443	6204499000	Other	13	A
6444	6204510000	Of wool or fine animal hair	13	A
6445	6204520000	Of cotton	13	A
6446	6204530000	Of synthetic fibres	13	A
6447	6204591000	Of silk	13	A
6448	6204599000	Other	13	A
6449	6204610000	Of wool or fine animal hair	13	A
6450	6204621000	Of denim, including blue jeans	13	B
6451	6204629000	Other	13	A
6452	6204630000	Of synthetic fibres	13	B
6453	6204691000	Of silk	13	A
6454	6204699000	Other	13	A
6455	6205200000	Of cotton	13	C
6456	6205301000	Of synthetic fibres	13	A
6457	6205302000	Of artificial fibres	13	A
6458	6205900000	Of other textile materials	13	A
6459	6206100000	Of silk or silk waste	13	A
6460	6206200000	Of wool or fine animal hair	13	A
6461	6206300000	Of cotton	13	A

6462	6206401000	Of synthetic fibres	13	A
6463	6206402000	Of artificial fibres	13	A
6464	6206900000	Of other textile materials	13	A
6465	6207110000	Of cotton	13	A
6466	6207191000	Of man-made fibres	13	A
6467	6207199000	Other	13	A
6468	6207210000	Of cotton	13	A
6469	6207221000	Of synthetic fibres	13	A
6470	6207222000	Of artificial fibres	13	A
6471	6207290000	Of other textile materials	13	A
6472	6207910000	Of cotton	13	A
6473	6207991000	Of silk	13	A
6474	6207992000	Of wool or fine animal hair	13	A
6475	6207993010	Of synthetic fibres	13	A
6476	6207993020	Of artificial fibres	13	A
6477	6207999000	Other	13	A
6478	6208111000	Of synthetic fibres	13	A
6479	6208112000	Of artificial fibres	13	A
6480	6208190000	Of other textile materials	13	A
6481	6208210000	Of cotton	13	C
6482	6208221000	Of synthetic fibres	13	A
6483	6208222000	Of artificial fibres	13	A
6484	6208290000	Of other textile materials	13	A
6485	6208910000	Of cotton	13	A
6486	6208921000	Of synthetic fibres	13	A
6487	6208922000	Of artificial fibres	13	A
6488	6208990000	Of other textile materials	13	A
6489	6209201000	Garments	8	A
6490	6209202000	Accessories	8	A
6491	6209301000	Garments	8	A
6492	6209302000	Accessories	8	A
6493	6209901000	Garments	8	A
6494	6209902000	Accessories	8	A
6495	6210101000	Of fabrics of heading 56.02	13	A
6496	6210102000	Of fabrics of heading 56.03	13	A
6497	6210201010	Of fabrics of heading 59.03	13	A
6498	6210201020	Of fabrics of heading 59.06	13	A
6499	6210201030	Of fabrics of heading 59.07	13	A
6500	6210209010	Of fabrics of heading 59.03	13	A
6501	6210209020	Of fabrics of heading 59.06	13	A
6502	6210209030	Of fabrics of heading 59.07	13	A
6503	6210301010	Of fabrics of heading 59.03	13	A
6504	6210301020	Of fabrics of heading 59.06	13	A
6505	6210301030	Of fabrics of heading 59.07	13	A
6506	6210309010	Of fabrics of heading 59.03	13	A
6507	6210309020	Of fabrics of heading 59.06	13	A
6508	6210309030	Of fabrics of heading 59.07	13	A
6509	6210401000	Of fabrics of heading 59.03	13	A
6510	6210402000	Of fabrics of heading 59.06	13	A
6511	6210403000	Of fabrics of heading 59.07	13	A
6512	6210501000	Of fabrics of heading 59.03	13	A
6513	6210502000	Of fabrics of heading 59.06	13	A
6514	6210503000	Of fabrics of heading 59.07	13	A

6515	6211111000	Of man-made fibres	13	A
6516	6211119000	Other	13	A
6517	6211121000	Of man-made fibres	13	A
6518	6211129000	Other	13	A
6519	6211201000	Of man-made fibres	13	A
6520	6211209000	Other	13	A
6521	6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6522	6211329000	Other	13	A
6523	6211331000	Of synthetic fibres	13	A
6524	6211332000	Of artificial fibres	13	A
6525	6211391000	Of wool or fine animal hair	13	A
6526	6211399000	Other	13	A
6527	6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	A
6528	6211429000	Other	13	A
6529	6211431000	Of synthetic fibres	13	A
6530	6211432000	Of artificial fibres	13	A
6531	6211491000	Of wool or fine animal hair	13	A
6532	6211499000	Other	13	A
6533	6212101000	Of cotton	13	A
6534	6212102000	Of man-made fibres	13	A
6535	6212109000	Other	13	A
6536	6212201000	Of cotton	13	A
6537	6212202000	Of man-made fibres	13	A
6538	6212209000	Other	13	A
6539	6212300000	Corselettes	13	A
6540	6212900000	Other	13	A
6541	6213200000	Of cotton	8	A
6542	6213900000	Of other textile materials	8	A
6543	6214100000	Of silk or silk waste	8	A
6544	6214200000	Of wool or fine animal hair	8	A
6545	6214300000	Of synthetic fibres	8	A
6546	6214400000	Of artificial fibres	8	A
6547	6214900000	Of other textile materials	8	A
6548	6215100000	Of silk or silk waste	8	A
6549	6215200000	Of man-made fibres	8	A
6550	6215900000	Of other textile materials	8	A
6551	6216001000	Impregnated, coated or covered with plastics or rubber	8	A
6552	6216009000	Other	8	A
6553	6217100000	Accessories	13	A
6554	6217900000	Parts	13	A
6555	6301100000	Electric blankets	10	A
6556	6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	A
6557	6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	A
6558	6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	A
6559	6301900000	Other blankets and travelling rugs	10	A
6560	6302101000	Of cotton	13	A
6561	6302109000	Other	13	A
6562	6302210000	Of cotton	13	A
6563	6302220000	Of man-made fibres	13	A
6564	6302290000	Of other textile materials	13	A
6565	6302310000	Of cotton	13	A

6566	6302320000	Of man-made fibres	13	A
6567	6302390000	Of other textile materials	13	A
6568	6302400000	Table linen, knitted or crocheted	13	A
6569	6302510000	Of cotton	13	A
6570	6302530000	Of man-made fibres	13	A
6571	6302590000	Of other textile materials	13	A
6572	6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	A
6573	6302910000	Of cotton	13	A
6574	6302930000	Of man-made fibres	13	A
6575	6302990000	Of other textile materials	13	A
6576	6303120000	Of synthetic fibres	13	A
6577	6303190000	Of other textile materials	13	A
6578	6303910000	Of cotton	13	A
6579	6303920000	Of synthetic fibres	13	A
6580	6303990000	Of other textile materials	13	A
6581	6304110000	Knitted or crocheted	13	A
6582	6304190000	Other	13	A
6583	6304200000	Bed nets specified in Subheading Note 1 to this Chapter	13	A
6584	6304910000	Knitted or crocheted	13	A
6585	6304920000	Not knitted or crocheted, of cotton	13	A
6586	6304930000	Not knitted or crocheted, of synthetic fibres	13	A
6587	6304990000	Not knitted or crocheted, of other textile materials	13	A
6588	6305100000	Of jute or of other textile bast fibres of heading 53.03	8	A
6589	6305200000	Of cotton	8	A
6590	6305320000	Flexible intermediate bulk containers	8	A
6591	6305330000	Other, of polyethylene or polypropylene strip or the like	8	A
6592	6305390000	Other	8	A
6593	6305900000	Of other textile materials	8	A
6594	6306120000	Of synthetic fibres	13	A
6595	6306190000	Of other textile materials	13	A
6596	6306220000	Of synthetic fibres	13	A
6597	6306290000	Of other textile materials	13	A
6598	6306300000	Sails	13	A
6599	6306400000	Pneumatic mattresses	13	A
6600	6306901000	Of cotton	13	A
6601	6306902000	Of synthetic fibres	13	A
6602	6306909000	Other	13	A
6603	6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	A
6604	6307200000	Life-jackets and life-belts	10	A
6605	6307901000	Footwear lace	10	A
6606	6307902000	Cloth wrappers	10	A
6607	6307903000	Dress patterns	10	A
6608	6307904010	For surgery	10	A
6609	6307904020	For hygienic purpose	10	A
6610	6307904030	For anti-droplet	10	A
6611	6307904090	Other	10	A
6612	6307909000	Other	10	A
6613	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	A
6614	6309000000	Worn clothing and other worn articles	8	A
6615	6310100000	Sorted	8	A

6616	6310900000	Other	8	A
6617	6401100000	Footwear incorporating a protective metal toe-cap	8	A
6618	6401921000	Ski-boots	8	A
6619	6401929010	Of rubber	8	A
6620	6401929090	Other	8	A
6621	6401991010	Of rubber	8	A
6622	6401991090	Other	8	A
6623	6401999000	Other	8	A
6624	6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	A
6625	6402190000	Other	13	A
6626	6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	A
6627	6402911000	Footwear, protective against cold	13	A
6628	6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	A
6629	6402919000	Other	13	A
6630	6402991000	Sandals or similar footwear, produced in one piece by moulding	13	A
6631	6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	A
6632	6402999000	Other	13	A
6633	6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	A
6634	6403190000	Other	13	A
6635	6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	A
6636	6403400000	Other footwear, incorporating a protective metal toe-cap	13	A
6637	6403510000	Covering the ankle	13	A
6638	6403591000	Dress shoes	13	A
6639	6403599000	Other	13	A
6640	6403911000	Dress shoes	13	A
6641	6403912000	Mountaineering footwear	13	A
6642	6403913000	Lace-boots	13	A
6643	6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	A
6644	6403919000	Other	13	A
6645	6403991000	Dress shoes	13	A
6646	6403992000	Mountaineering footwear	13	A
6647	6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	A
6648	6403999000	Other	13	A
6649	6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	A
6650	6404191000	Slippers	13	A
6651	6404199000	Other	13	A
6652	6404200000	Footwear with outer soles of leather or composition leather	13	A
6653	6405100000	With uppers of leather or composition leather	13	A
6654	6405200000	With uppers of textile materials	13	A
6655	6405900000	Other	13	A
6656	6406101000	Uppers	8	A
6657	6406102000	Parts	8	A
6658	6406201000	Outer soles	8	A
6659	6406202000	Heels	8	A
6660	6406902000	Removable in-soles	8	A
6661	6406903000	Gaiters	8	A
6662	6406909000	Other	8	A

6663	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	A
6664	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	A
6665	6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	8	A
6666	6505001000	Hair-nets	8	A
6667	6505009011	Of synthetic fibres	8	A
6668	6505009019	Of other fibres	8	A
6669	6505009021	Sports cap	8	A
6670	6505009029	Other	8	A
6671	6505009090	Other	8	A
6672	6506100000	Safety headgear	8	A
6673	6506910000	Of rubber or of plastics	8	A
6674	6506990000	Of other materials	8	A
6675	6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	8	A
6676	6601100000	Garden or similar umbrellas	13	A
6677	6601910000	Having a telescopic shaft	13	A
6678	6601992000	Sun umbrellas	13	A
6679	6601999000	Other	13	A
6680	6602001000	Walking-sticks	8	A
6681	6602009000	Other	8	A
6682	6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	A
6683	6603900000	Other	13	A
6684	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	A
6685	6702100000	Of plastics	8	A
6686	6702901000	Of woven fabrics	8	A
6687	6702909000	Other	8	A
6688	6703001000	Human hair	8	A
6689	6703009000	Other	8	A
6690	6704110000	Complete wigs	8	A
6691	6704191000	Partial wigs	8	A
6692	6704194000	False eyelashes	8	A
6693	6704199000	Other	8	A
6694	6704201000	Complete wigs	8	A
6695	6704202000	Partial wigs	8	A
6696	6704205000	False eyelashes	8	A
6697	6704209000	Other	8	A
6698	6704900000	Of other materials	8	A
6699	6801000000	Setts, curbstones and flagstones, of natural stone (except slate)	8	A
6700	6802100000	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 ㎝; artificially coloured granules, chippings and powder	8	A
6701	6802211000	Marble	8	B
6702	6802212000	Travertine	8	A
6703	6802213000	Alabaster	8	A
6704	6802230000	Granite	8	B
6705	6802291000	Other calcareous stone	8	A
6706	6802299000	Other	8	B
6707	6802911000	Marble	8	B

6708	6802912000	Travertine	8	A
6709	6802913000	Alabaster	8	A
6710	6802920000	Other calcareous stone	8	A
6711	6802930000	Granite	8	B
6712	6802990000	Other stone	8	B
6713	6803000000	Worked slate and articles of slate or of agglomerated slate	8	B
6714	6804100000	Millstones and grindstones for milling, grinding or pulping	8	A
6715	6804210000	Of agglomerated synthetic or natural diamond	8	A
6716	6804221000	For grinding semiconductor wafer	8	A
6717	6804229000	Other	8	A
6718	6804230000	Of natural stone	8	B
6719	6804300000	Hand sharpening or polishing stones	8	A
6720	6805100000	On a base of woven textile fabric only	8	A
6721	6805200000	On a base of paper or paperboard only	8	A
6722	6805300000	On a base of other materials	8	A
6723	6806101000	Slag wool	8	A
6724	6806102000	Rock wool	8	A
6725	6806103000	Ceramic fibre	8	A
6726	6806109000	Other	8	A
6727	6806201000	Exfoliated vermiculite	8	A
6728	6806202000	Expanded clays	8	A
6729	6806204000	Expanded perlite	8	A
6730	6806209000	Other	8	A
6731	6806901000	Fire proofing material	8	A
6732	6806909000	Other	8	A
6733	6807100000	In rolls	8	B
6734	6807900000	Other	8	A
6735	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	A
6736	6809110000	Faced or reinforced with paper or paperboard only	8	C
6737	6809190000	Other	8	B
6738	6809900000	Other articles	8	A
6739	6810111000	Blocks	8	A
6740	6810112000	Bricks	8	A
6741	6810191000	Tiles	8	B
6742	6810192000	Flagstones	8	A
6743	6810199000	Other	8	A
6744	6810910000	Prefabricated structural components for building or civil engineering	8	A
6745	6810992000	Pile	8	A
6746	6810993000	Electric pole	8	A
6747	6810999000	Other	8	A
6748	6811400000	Containing asbestos	8	A
6749	6811810000	Corrugated sheets	8	B
6750	6811820000	Other sheets, panels, tiles and similar articles	8	A
6751	6811890000	Other articles	8	A
6752	6812800000	Of crocidolite	8	A
6753	6812910000	Clothing, clothing accessories, footwear and headgear	8	A
6754	6812990000	Other	8	A
6755	6813200000	Containing asbestos	8	A
6756	6813810000	Brake linings and pads	8	A
6757	6813891000	Clutch facing	8	A

6758	6813899000	Other	8	A
6759	6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	A
6760	6814900000	Other	8	A
6761	6815110000	Carbon fibres	8	A
6762	6815120000	Fabrics of carbon fibres	8	A
6763	6815131000	Prepregs	8	A
6764	6815139000	Other	8	A
6765	6815191000	Non-electrical articles of graphite	8	A
6766	6815199000	Other	8	A
6767	6815200000	Articles of peat	8	A
6768	6815910000	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite		
		- Containing magnesite, dolomite or chromite	8	A
		- Other	8	B
6769	6815990000	Other	8	B
6770	6901001000	Bricks	8	A
6771	6901002000	Blocks	8	A
6772	6901003000	Tiles	8	A
6773	6901009010	Slabs and panels	8	A
6774	6901009090	Other	8	A
6775	6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	8	A
6776	6902200000	Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products	8	A
6777	6902901000	Based upon silicon carbide or zircon	8	A
6778	6902909000	Other	8	A
6779	6903102010	For furnaces for production of semiconductor wafers	3	A
6780	6903102090	Other	8	A
6781	6903105000	Nozzles	8	A
6782	6903109000	Other	8	A
6783	6903202000	Crucibles	8	A
6784	6903205000	Nozzles	8	A
6785	6903207000	Tubes and pipes	8	A
6786	6903209000	Other	8	A
6787	6903901000	Based upon silicon carbide or zircon	8	A
6788	6903909020	Crucibles	8	A
6789	6903909070	Tubes and pipes	8	A
6790	6903909080	Bars and rods	8	A
6791	6903909090	Other		
		- Retorts	8	A
		- Reaction vessels	8	A
		- Muffles	8	A
		- Nozzles	8	A
		- Plugs	8	A
		- Other	8	B
6792	6904100000	Building bricks	8	A
6793	6904900000	Other	8	B
6794	6905100000	Roofing tiles	8	B
6795	6905900000	Other	8	A
6796	6906001000	Pipes, conduits and guttering	8	A
6797	6906002000	Pipe fittings	8	A
6798	6907210000	Of a water absorption coefficient by weight not exceeding 0.5 %	8	A
6799	6907221000	Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 3 %	8	A

6800	6907229000	Other	8	A
6801	6907230000	Of a water absorption coefficient by weight exceeding 10 %	8	A
6802	6907301000	Of porcelain or china	8	A
6803	6907309000	Other	8	A
6804	6907401000	Of porcelain or china	8	A
6805	6907409000	Other	8	A
6806	6909110000	Of porcelain or china	8	A
6807	6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	A
6808	6909190000	Other	8	A
6809	6909900000	Other	8	A
6810	6910101000	Wash basins	8	A
6811	6910103000	Water closet pans	8	A
6812	6910104000	Urinals	8	A
6813	6910109000	Other	8	A
6814	6910900000	Other	8	A
6815	6911101000	Coffee sets or tea sets	8	A
6816	6911102000	Bowls and dishes	8	A
6817	6911109000	Other	8	A
6818	6911900000	Other	8	A
6819	6912001010	Coffee sets or tea sets	8	A
6820	6912001020	Bowls and dishes	8	A
6821	6912001090	Other	8	A
6822	6912002000	Household articles	8	A
6823	6912003000	Toilet articles	8	A
6824	6912009000	Other	8	A
6825	6913100000	Of porcelain or china	8	A
6826	6913900000	Other	8	A
6827	6914101000	Flower-pots	8	A
6828	6914109000	Other	8	A
6829	6914901000	Flower-pots	8	A
6830	6914909000	Other	8	A
6831	7001001000	Mass	5	A
6832	7001002000	Waste and scrap, cullet	3	A
6833	7002100000	Balls	8	A
6834	7002201000	For the manufacture of quartz wares for semiconductor	3	A
6835	7002209000	Other	8	A
6836	7002311000	For the manufacture of quartz wares for semiconductor	3	A
6837	7002319000	Other	8	A
6838	7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0℃ to	8	A
6839	7002390000	Other	8	A
6840	7003121000	Not more than 2 ㎜ in thickness	8	A
6841	7003122000	More than 2 ㎜ but not more than 3 ㎜ in thickness	8	A
6842	7003123000	More than 3 ㎜ but not more than 4 ㎜ in thickness	8	A
6843	7003124000	More than 4 ㎜ but not more than 5 ㎜ in thickness	8	A
6844	7003125000	More than 5 ㎜ but not more than 6 ㎜ in thickness	8	A
6845	7003126000	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	A
6846	7003127000	More than 8 ㎜ in thickness	8	A
6847	7003191000	Not more than 2 ㎜ in thickness	8	A
6848	7003192000	More than 2 ㎜ but not more than 3 ㎜ in thickness	8	A
6849	7003193000	More than 3 ㎜ but not more than 4 ㎜ in thickness	8	A
6850	7003194000	More than 4 ㎜ but not more than 5 ㎜ in thickness	8	A
6851	7003195000	More than 5 ㎜ but not more than 6 ㎜ in thickness	8	A

6852	7003196000	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	A
6853	7003197000	More than 8 ㎜ in thickness	8	A
6854	7003200000	Wired sheets	8	A
6855	7003300000	Profiles	8	A
6856	7004201000	Not more than 2 ㎜ in thickness	8	A
6857	7004202000	More than 2 ㎜ but not more than 3 ㎜ in thickness	8	A
6858	7004203000	More than 3 ㎜ but not more than 4 ㎜ in thickness	8	A
6859	7004204000	More than 4 ㎜ but not more than 5 ㎜ in thickness	8	A
6860	7004205000	More than 5 ㎜ but not more than 6 ㎜ in thickness	8	A
6861	7004206000	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	A
6862	7004207000	More than 8 ㎜ in thickness	8	A
6863	7004901000	Not more than 2 ㎜ in thickness	8	A
6864	7004902000	More than 2 ㎜ but not more than 3 ㎜ in thickness	8	A
6865	7004903000	More than 3 ㎜ but not more than 4 ㎜ in thickness	8	A
6866	7004904000	More than 4 ㎜ but not more than 5 ㎜ in thickness	8	A
6867	7004905000	More than 5 ㎜ but not more than 6 ㎜ in thickness	8	A
6868	7004906000	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	A
6869	7004907000	More than 8 ㎜ in thickness	8	A
6870	7005101010	Not more than 4 ㎜ in thickness	8	B
6871	7005101020	More than 4 ㎜ but not more than 6 ㎜ in thickness	8	B
6872	7005101030	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	B
6873	7005101040	More than 8 ㎜ in thickness	8	B
6874	7005102010	Not more than 4 ㎜ in thickness	8	B
6875	7005102020	More than 4 ㎜ but not more than 6 ㎜ in thickness	8	B
6876	7005102030	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	B
6877	7005102040	More than 8 ㎜ in thickness	8	B
6878	7005109010	Not more than 4 ㎜ in thickness	8	B
6879	7005109020	More than 4 ㎜ but not more than 6 ㎜ in thickness	8	B
6880	7005109030	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	B
6881	7005109040	More than 8 ㎜ in thickness	8	B
6882	7005211000	Not more than 2 ㎜ in thickness	8	B
6883	7005212000	More than 2 ㎜ but not more than 3 ㎜ in thickness	8	B
6884	7005213000	More than 3 ㎜ but not more than 4 ㎜ in thickness	8	B
6885	7005214000	More than 4 ㎜ but not more than 5 ㎜ in thickness	8	B
6886	7005215000	More than 5 ㎜ but not more than 6 ㎜ in thickness	8	B
6887	7005216000	More than 6 ㎜ but not more than 8 ㎜ in thickness	8	B
6888	7005217010	Not more than 10 ㎜ in thickness	8	B
6889	7005217020	More than 10 ㎜ but not more than 12 ㎜ in thickness	8	B
6890	7005217030	More than 12 ㎜ in thickness	8	B
6891	7005291010	For PDP (plasma display panel)	4	B
6892	7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
6893	7005291030	For OLED (organic light-emitting diodes)	4	A
6894	7005291040	For LCD (liquid crystal display)	8	A
6895	7005291091	Clear and transparent glass	8	A
6896	7005291092	Extra clear low-iron glass	8	A
6897	7005291099	Other	8	A
6898	7005292010	For PDP (plasma display panel)	4	B
6899	7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
6900	7005292030	For OLED (organic light-emitting diodes)	4	A
6901	7005292091	Clear and transparent glass	8	A
6902	7005292092	Extra clear low-iron glass	8	A
6903	7005292099	Other	8	A

6904	7005293010	Clear and transparent glass	8	B
6905	7005293020	Extra clear low-iron glass	8	B
6906	7005293090	Other	8	B
6907	7005294010	Clear and transparent glass	8	B
6908	7005294020	Extra clear low-iron glass	8	B
6909	7005294090	Other	8	B
6910	7005295010	Clear and transparent glass	8	B
6911	7005295020	Extra clear low-iron glass	8	B
6912	7005295090	Other	8	B
6913	7005296010	Clear and transparent glass	8	B
6914	7005296020	Extra clear low-iron glass	8	B
6915	7005296090	Other	8	B
6916	7005297010	Clear and transparent glass	8	B
6917	7005297020	Extra clear low-iron glass	8	B
6918	7005297090	Other	8	B
6919	7005298010	Clear and transparent glass	8	B
6920	7005298020	Extra clear low-iron glass	8	B
6921	7005298090	Other	8	B
6922	7005299010	Clear and transparent glass	8	B
6923	7005299020	Extra clear low-iron glass	8	B
6924	7005299090	Other	8	B
6925	7005300000	Wired glass	8	A
6926	7006001000	For PDP (plasma display panel)	4	A
6927	7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	A
6928	7006003000	For OLED (organic light-emitting diodes)	4	A
6929	7006004000	For LCD (liquid crystal display)	8	A
6930	7006009000	Other	8	A
6931	7007111000	Not more than 8 ㎜ in thickness	8	B
6932	7007112000	More than 8 ㎜ in thickness	8	B
6933	7007191000	Not more than 8 ㎜ in thickness	8	B
6934	7007192000	More than 8 ㎜ in thickness	8	B
6935	7007211000	Not more than 12 ㎜ in total thickness, including film thickness	8	B
6936	7007212000	More than 12 ㎜ in total thickness, including film thickness	8	B
6937	7007291000	Not more than 12 ㎜ in total thickness, including film thickness	8	B
6938	7007292000	More than 12 ㎜ in total thickness, including film thickness	8	B
6939	7008000000	Multiple-walled insulating units of glass	8	B
6940	7009100000	Rear-view mirrors for vehicles	8	B
6941	7009910000	Unframed	8	B
6942	7009920000	Framed	8	B
6943	7010100000	Ampoules	8	A
6944	7010200000	Stoppers, lids and other closures	8	A
6945	7010900000	Other	8	A
6946	7011100000	For electric lighting	8	A
6947	7011201000	Color	8	A
6948	7011209000	Other	8	A
6949	7011900000	Other	8	A
6950	7013100000	Of glass-ceramics	8	A
6951	7013220000	Of lead crystal	8	A
6952	7013280000	Other	8	B
6953	7013330000	Of lead crystal	8	A
6954	7013370000	Other	8	B
6955	7013410000	Of lead crystal	8	A

6956	7013420000	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃	8	A
6957	7013490000	Other	8	B
6958	7013910000	Of lead crystal	8	B
6959	7013990000	Other	8	A
6960	7014001000	Of sealed beam lamp	8	A
6961	7014009010	Signalling glassware	8	A
6962	7014009020	Optical elements of glass	8	A
6963	7015100000	Glasses for corrective spectacles	8	A
6964	7015901000	For sun glasses	8	A
6965	7015902000	Clock or watch glasses and the like	8	A
6966	7015909000	Other	8	A
6967	7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	A
6968	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	A
6969	7016909010	Leaded lights	8	A
6970	7016909020	Stained glass	8	A
6971	7016909090	Other	8	A
6972	7017100000	Of fused quartz or other fused silica	8	A
6973	7017200000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃	8	A
6974	7017900000	Other	8	A
6975	7018101000	Beads	8	A
6976	7018102000	Imitation pearls	8	A
6977	7018103000	Imitation precious and semi-precious stones	8	A
6978	7018104000	Imitation coral	8	A
6979	7018109000	Other	8	A
6980	7018200000	Glass microspheres not exceeding 1 ㎜ in diameter	8	A
6981	7018901000	Glass eyes other than prosthetic articles	8	A
6982	7018909000	Other	8	A
6983	7019110000	Chopped strands, of a length of not more than 50 ㎜	8	A
6984	7019120000	Rovings	8	A
6985	7019130000	Other yarn, slivers	8	A
6986	7019140000	Mechanically bonded mats	8	A
6987	7019150000	Chemically bonded mats	8	A
6988	7019190000	Other	8	A
6989	7019610000	Closed woven fabrics of rovings	8	A
6990	7019620000	Other closed fabrics of rovings	8	A
6991	7019631000	Of a width not exceeding 30 ㎝	8	A
6992	7019632000	Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex	8	A
6993	7019639000	Other	8	A
6994	7019641000	Of a width not exceeding 30 ㎝	8	A
6995	7019642000	Of a width exceeding 30 ㎝, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex	8	A
6996	7019649000	Other	8	A
6997	7019651000	Of rovings	8	A
6998	7019659000	Other	8	A
6999	7019661000	Of rovings	8	A
7000	7019662000	Other (plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex)	8	A

7001	7019669000	Other	8	A
7002	7019692000	Webs, mattresses, boards and similar nonwoven products	8	A
7003	7019693010	Of a width not exceeding 30 ㎝	8	A
7004	7019693090	Other	8	A
7005	7019699000	Other	8	A
7006	7019710000	Veils (thin sheets)	8	A
7007	7019720000	Other closed fabrics	8	A
7008	7019730000	Other open fabrics	8	A
7009	7019801000	Glass wool	8	A
7010	7019809000	Other	8	A
7011	7019900000	Other	8	A
7012	7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	A
7013	7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	A
7014	7020001013	For the manufacture of quartz wares for semiconductor	3	A
7015	7020001019	Other	8	A
7016	7020001090	Other	8	A
7017	7020009000	Other	8	A
7018	7101100000	Natural pearls	8	A
7019	7101210000	Unworked	8	A
7020	7101220000	Worked	8	A
7021	7102100000	Unsorted	1	A
7022	7102210000	Unworked or simply sawn, cleaved or bruted	1	A
7023	7102290000	Other	5	A
7024	7102310000	Unworked or simply sawn, cleaved or bruted	1	A
7025	7102390000	Other	5	B
7026	7103100000	Unworked or simply sawn or roughly shaped	1	A
7027	7103911000	Industrial	5	A
7028	7103919010	Rubies	5	A
7029	7103919020	Sapphires	5	A
7030	7103919030	Emeralds	5	A
7031	7103991000	Industrial	5	A
7032	7103999010	Opal	5	A
7033	7103999020	Jade	5	A
7034	7103999030	Chalcedony	5	A
7035	7103999040	Rocky crystal	5	A
7036	7103999090	Other	5	A
7037	7104100000	Piezo-electric quartz	5	A
7038	7104210000	Diamonds	5	A
7039	7104290000	Other	5	A
7040	7104911000	Industrial	5	A
7041	7104919000	Other	5	A
7042	7104991000	Artificial crystal, industrial	5	A
7043	7104999010	Industrial	5	A
7044	7104999090	Other	5	A
7045	7105101000	Natural	5	A
7046	7105102000	Synthetic	5	A
7047	7105901000	Of garnet	5	A
7048	7105909000	Other	5	A
7049	7106100000	Powder	3	A
7050	7106911000	Containing by weight 99.99 % or more of silver	3	A

7051	7106919000	Other	3	A
7052	7106921000	Bars, rods and shapes	3	A
7053	7106922000	Plates, sheets and strips	3	A
7054	7106923000	Wire	3	A
7055	7106929000	Other	3	A
7056	7107001000	Bars, rods and shapes	3	A
7057	7107002000	Plates, sheets and strips	3	A
7058	7107003000	Wire	3	A
7059	7107004000	Tubes, pipes and hollow bars	3	A
7060	7107009000	Other	3	A
7061	7108110000	Powder	3	A
7062	7108121000	Lumps, billets and grains	3	A
7063	7108129000	Other	3	A
7064	7108131010	For use in manufacturing semiconductor	3	A
7065	7108131090	Other	3	A
7066	7108139010	Bars, rods and shapes	3	A
7067	7108139020	Plates, sheets and strips	3	A
7068	7108139090	Other	3	A
7069	7108200000	Monetary	0	A
7070	7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured	3	A
7071	7110110000	Unwrought or in powder form	3	A
7072	7110190000	Other	3	A
7073	7110210000	Unwrought or in powder form	3	A
7074	7110290000	Other	3	A
7075	7110310000	Unwrought or in powder form	3	A
7076	7110390000	Other	3	A
7077	7110410000	Unwrought or in powder form	3	A
7078	7110490000	Other	3	A
7079	7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3	A
7080	7112300000	Ash containing precious metal or precious metal compounds	2	A
7081	7112911000	Of residues	2	A
7082	7112919000	Other	3	A
7083	7112921000	Of residues	2	A
7084	7112929000	Other	3	A
7085	7112991000	Of residues	2	A
7086	7112992000	Of waste, paring and scrap of plastics	6.5	A
7087	7112999000	Other	3	A
7088	7113110000	Of silver, whether or not plated or clad with other precious metal	8	A
7089	7113191000	Of platinum	8	A
7090	7113192000	Of gold	8	A
7091	7113199000	Other	8	A
7092	7113201000	Platinum-clad	8	A
7093	7113202000	Gold-clad	8	A
7094	7113203000	Silver-clad	8	A
7095	7113209000	Other	8	A
7096	7114110000	Of silver, whether or not plated or clad with other precious metal	8	A
7097	7114191000	For table	8	A
7098	7114199000	Other	8	A
7099	7114200000	Of base metal clad with precious metal	8	A
7100	7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	A
7101	7115901010	Platinum crucible	8	A
7102	7115901090	Other	8	A

7103	7115909010	Of gold, including metals clad with gold	8	A
7104	7115909020	Of silver, including metals clad with silver	8	A
7105	7115909090	Other	8	A
7106	7116101000	Of natural pearls	8	A
7107	7116102000	Of cultured pearls	8	A
7108	7116201000	Industrial	8	A
7109	7116209010	For personal adornment	8	A
7110	7116209090	Other	8	A
7111	7117110000	Cuff-links and studs	8	A
7112	7117191000	Necklace	8	A
7113	7117192000	Bracelet	8	A
7114	7117193000	Earring	8	A
7115	7117194000	Brooch	8	A
7116	7117195000	Ring	8	A
7117	7117196000	Chains for personal adornment	8	A
7118	7117199000	Other	8	A
7119	7117900000	Other	8	A
7120	7118100000	Coin (other than gold coin), not being legal tender	0	A
7121	7118901000	Gold coin	0	A
7122	7118902000	Silver coin	0	A
7123	7118909000	Other	0	A
7124	7201101000	For casting	0	A
7125	7201102000	For steel manufacture	0	A
7126	7201109000	Other	0	A
7127	7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	A
7128	7201500000	Alloy pig iron; spiegeleisen	2	A
7129	7202110000	Containing by weight more than 2 % of carbon	5	A
7130	7202190000	Other	5	A
7131	7202210000	Containing by weight more than 55 % of silicon	2	A
7132	7202291000	Containing by weight 2 % or more of magnesium	3	A
7133	7202299000	Other	3	A
7134	7202300000	Ferro-silico-manganese	5	A
7135	7202410000	Containing by weight more than 4 % of carbon	2	A
7136	7202490000	Other	2	A
7137	7202500000	Ferro-silico-chromium	2	A
7138	7202600000	Ferro-nickel	3	A
7139	7202700000	Ferro-molybdenum	3	A
7140	7202800000	Ferro-tungsten and ferro-silico-tungsten	3	A
7141	7202910000	Ferro-titanium and ferro-silico-titanium	3	A
7142	7202920000	Ferro-vanadium	3	A
7143	7202930000	Ferro-niobium	3	A
7144	7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	A
7145	7202999000	Other	3	A
7146	7203100000	Ferrous products obtained by direct reduction of iron ore	0	A
7147	7203900000	Other	1	A
7148	7204100000	Waste and scrap of cast iron	0	A
7149	7204210000	Of stainless steel	0	A
7150	7204290000	Other	0	A
7151	7204300000	Waste and scrap of tinned iron or steel	0	A
7152	7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	A
7153	7204490000	Other	0	A

7154	7204500000	Remelting scrap ingots	0	A
7155	7205101000	Shot	5	A
7156	7205102000	Grit	5	A
7157	7205109000	Other	5	A
7158	7205210000	Of alloy steel	3	A
7159	7205290000	Other	3	A
7160	7206100000	Ingots	0	A
7161	7206900000	Other	0	A
7162	7207111000	Blooms	0	A
7163	7207112000	Billets	0	A
7164	7207121000	Slabs	0	A
7165	7207122000	Sheet bars	0	A
7166	7207190000	Other	0	A
7167	7207201000	Blooms	0	A
7168	7207202000	Billets	0	A
7169	7207203000	Slabs	0	A
7170	7207209000	Other	0	A
7171	7208101000	Of a thickness of 4.75 ㎜ or more	0	A
7172	7208109000	Of a thickness of less than 4.75 ㎜	0	A
7173	7208251000	Of a tensile strength of 490MPa or more	0	A
7174	7208259000	Other	0	A
7175	7208261000	Of a tensile strength of 490MPa or more	0	A
7176	7208269000	Other	0	A
7177	7208271000	Of a tensile strength of 490MPa or more	0	A
7178	7208279000	Other	0	A
7179	7208361000	Of a tensile strength of 490MPa or more	0	A
7180	7208369000	Other	0	A
7181	7208371000	Of a tensile strength of 490MPa or more	0	A
7182	7208379000	Other	0	A
7183	7208381000	Of a tensile strength of 490MPa or more	0	A
7184	7208389000	Other	0	A
7185	7208391000	Of a tensile strength of 490MPa or more	0	A
7186	7208399000	Other	0	A
7187	7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	A
7188	7208511000	Of a tensile strength of 490MPa or more	0	A
7189	7208519000	Other	0	A
7190	7208521000	Of a tensile strength of 490MPa or more	0	A
7191	7208529000	Other	0	A
7192	7208531000	Of a tensile strength of 490MPa or more	0	A
7193	7208539000	Other	0	A
7194	7208541000	Of a tensile strength of 490MPa or more	0	A
7195	7208549000	Other	0	A
7196	7208900000	Other	0	A
7197	7209151000	Of a tensile strength of 340MPa or more	0	A
7198	7209159000	Other	0	A
7199	7209161000	Of a tensile strength of 340MPa or more	0	A
7200	7209169000	Other	0	A
7201	7209171000	Of a tensile strength of 340MPa or more	0	A
7202	7209179000	Other	0	A
7203	7209181000	Of a tensile strength of 340MPa or more	0	A
7204	7209189000	Other	0	A
7205	7209251000	Of a tensile strength of 340MPa or more	0	A

7206	7209259000	Other	0	A
7207	7209261000	Of a tensile strength of 340MPa or more	0	A
7208	7209269000	Other	0	A
7209	7209271000	Of a tensile strength of 340MPa or more	0	A
7210	7209279000	Other	0	A
7211	7209281000	Of a tensile strength of 340MPa or more	0	A
7212	7209289000	Other	0	A
7213	7209900000	Other	0	A
7214	7210110000	Of a thickness of 0.5 ㎜ or more	0	A
7215	7210120000	Of a thickness of less than 0.5 ㎜	0	A
7216	7210200000	Plated or coated with lead, including terneplate	0	A
7217	7210301000	Of a tensile strength of 340MPa or more	0	A
7218	7210309000	Other	0	A
7219	7210410000	Corrugated	0	A
7220	7210491010	Of a tensile strength of 340MPa or more	0	A
7221	7210491090	Other	0	A
7222	7210499010	Of a tensile strength of 340MPa or more	0	A
7223	7210499090	Other	0	A
7224	7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	A
7225	7210610000	Plated or coated with aluminium-zinc alloys	0	A
7226	7210690000	Other	0	A
7227	7210701000	Of a thickness of 4.75 ㎜ or more	0	A
7228	7210702000	Of a thickness of less than 4.75 ㎜	0	A
7229	7210901000	Plated or coated with nickel	0	A
7230	7210902000	Plated or coated with copper	0	A
7231	7210909000	Other	0	A
7232	7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a thickness of not less than 4 ㎜, not in coils and without patterns in relief	0	A
7233	7211141000	Of a tensile strength of 490MPa or more	0	A
7234	7211149000	Other	0	A
7235	7211191000	Of a tensile strength of 490MPa or more	0	A
7236	7211199000	Other	0	A
7237	7211231000	Of a tensile strength of 340MPa or more	0	A
7238	7211239000	Other	0	A
7239	7211291000	Of a tensile strength of 340MPa or more	0	A
7240	7211299000	Other	0	A
7241	7211901000	Of a tensile strength of 340MPa or more	0	A
7242	7211909000	Other	0	A
7243	7212101000	Of a thickness of 0.5 ㎜ or more	0	A
7244	7212102000	Of a thickness of less than 0.5 ㎜	0	A
7245	7212201000	Of a tensile strength of 340MPa or more	0	A
7246	7212209000	Other	0	A
7247	7212301010	Of a tensile strength of 340MPa or more	0	A
7248	7212301090	Other	0	A
7249	7212309010	Of a tensile strength of 340MPa or more	0	A
7250	7212309090	Other	0	A
7251	7212401000	Of a thickness of 4.75 ㎜ or more	0	A
7252	7212402000	Of a thickness of less than 4.75 ㎜	0	A
7253	7212501000	Plated or coated with nickel	0	A
7254	7212502000	Plated or coated with copper	0	A
7255	7212509000	Other	0	A
7256	7212600000	Clad	0	A

7257	7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	A
7258	7213200000	Other, of free-cutting steel	0	A
7259	7213911010	Containing by weight 0.25 % or more of carbon	0	A
7260	7213911090	Other	0	A
7261	7213919000	Other	0	A
7262	7213991010	Containing by weight 0.25 % or more of carbon	0	A
7263	7213991090	Other	0	A
7264	7213999000	Other	0	A
7265	7214100000	Forged	0	A
7266	7214201000	Concrete reinforcing bar	0	A
7267	7214209000	Other	0	A
7268	7214300000	Other, of free-cutting steel	0	A
7269	7214910000	Of rectangular (other than square) cross-section	0	A
7270	7214991000	Containing by weight less than 0.6 % of carbon	0	A
7271	7214999000	Other	0	A
7272	7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	A
7273	7215500000	Other, not further worked than cold-formed or cold-finished	0	A
7274	7215900000	Other	0	A
7275	7216101000	U section	0	A
7276	7216102000	I sections	0	A
7277	7216103000	H section	0	A
7278	7216210000	L sections	0	A
7279	7216220000	T sections	0	A
7280	7216310000	U sections	0	A
7281	7216320000	I sections	0	A
7282	7216333000	Less than 300 ㎜ in height	0	A
7283	7216334000	300 ㎜ or more but not more than 600 ㎜ in height	0	A
7284	7216335000	More than 600 ㎜ in height	0	A
7285	7216401000	L sections	0	A
7286	7216402000	T sections	0	A
7287	7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	A
7288	7216610000	Obtained from flat-rolled products	0	A
7289	7216690000	Other	0	A
7290	7216910000	Cold-formed or cold-finished from flat-rolled products	0	A
7291	7216990000	Other	0	A
7292	7217100000	Not plated or coated, whether or not polished	0	A
7293	7217200000	Plated or coated with zinc	0	A
7294	7217301000	Plated or coated with copper	0	A
7295	7217309000	Other	0	A
7296	7217900000	Other	0	A
7297	7218101000	Ingots	0	A
7298	7218109000	Other	0	A
7299	7218911000	Slabs	0	A
7300	7218912000	Sheet bars	0	A
7301	7218919000	Other	0	A
7302	7218991000	Blooms	0	A
7303	7218992000	Billets	0	A
7304	7218999000	Other	0	A
7305	7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7306	7219111090	Other	0	A

7307	7219119000	Other	0	A
7308	7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7309	7219121090	Other	0	A
7310	7219129000	Other	0	A
7311	7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7312	7219131090	Other	0	A
7313	7219139000	Other	0	A
7314	7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7315	7219141090	Other	0	A
7316	7219149000	Other	0	A
7317	7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7318	7219211090	Other	0	A
7319	7219219000	Other	0	A
7320	7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7321	7219221090	Other	0	A
7322	7219229000	Other	0	A
7323	7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7324	7219231090	Other	0	A
7325	7219239000	Other	0	A
7326	7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7327	7219241090	Other	0	A
7328	7219249000	Other	0	A
7329	7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7330	7219311090	Other	0	A
7331	7219319000	Other	0	A
7332	7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7333	7219321090	Other	0	A
7334	7219329000	Other	0	A
7335	7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7336	7219331090	Other	0	A
7337	7219339000	Other	0	A
7338	7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7339	7219341090	Other	0	A
7340	7219349000	Other	0	A
7341	7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7342	7219351090	Other	0	A
7343	7219359000	Other	0	A
7344	7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7345	7219901090	Other	0	A
7346	7219909000	Other	0	A
7347	7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7348	7220111090	Other	0	A
7349	7220119000	Other	0	A
7350	7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7351	7220121090	Other	0	A

7352	7220129000	Other	0	A
7353	7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7354	7220201090	Other	0	A
7355	7220209000	Other	0	A
7356	7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	A
7357	7220901090	Other	0	A
7358	7220909000	Other	0	A
7359	7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0	A
7360	7222110000	Of circular cross-section	0	A
7361	7222190000	Other	0	A
7362	7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	A
7363	7222300000	Other bars and rods	0	A
7364	7222400000	Angles, shapes and sections	0	A
7365	7223000000	Wire of stainless steel	0	A
7366	7224101000	Ingots	0	A
7367	7224109000	Other	0	A
7368	7224901000	Blooms	0	A
7369	7224902000	Billets	0	A
7370	7224903000	Slabs	0	A
7371	7224904000	Sheet bars	0	A
7372	7224909000	Other	0	A
7373	7225110000	Grain-oriented	0	A
7374	7225190000	Other	0	A
7375	7225301000	Of high speed steel	0	A
7376	7225309010	Of a tensile strength of 490MPa or more	0	A
7377	7225309091	Of a thickness of 4.75 ㎜ or more and containing by weight 0.0008% or more of boron	0	A
7378	7225309092	Of a thickness of less than 4.75 ㎜ and containing by weight 0.0008% or more of boron	0	A
7379	7225309099	Other	0	A
7380	7225401000	Of high speed steel	0	A
7381	7225409010	Of a tensile strength of 490MPa or more	0	A
7382	7225409091	Of a thickness of 4.75 ㎜ or more and containing by weight 0.0008% or more of boron	0	A
7383	7225409092	Of a thickness of less than 4.75 ㎜ and containing by weight 0.0008% or more of boron	0	A
7384	7225409099	Other	0	A
7385	7225501000	Of high speed steel	0	A
7386	7225509000	Other	0	A
7387	7225911000	Of high speed steel	0	A
7388	7225919010	Of a tensile strength of 340MPa or more	0	A
7389	7225919090	Other	0	A
7390	7225921000	Of high speed steel	0	A
7391	7225929011	Of a tensile strength of 340MPa or more	0	A
7392	7225929019	Other	0	A
7393	7225929091	Of a tensile strength of 340MPa or more	0	A
7394	7225929099	Other	0	A
7395	7225991000	Of high speed steel	0	A
7396	7225999000	Other	0	A
7397	7226110000	Grain-oriented	0	A
7398	7226190000	Other	0	A
7399	7226200000	Of high speed steel	0	A

7400	7226911000	Of a thickness of 4.75 ㎜ or more and containing by weight 0.0008% or more of boron	0	A
7401	7226912000	Of a thickness of less than 4.75 ㎜ and containing by weight 0.0008% or more of boron	0	A
7402	7226919000	Other	0	A
7403	7226920000	Not further worked than cold-rolled (cold- reduced)	0	A
7404	7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100㎛	0	A
7405	7226992000	Electrolytically plated or coated with zinc	0	A
7406	7226993000	Otherwise plated or coated with zinc	0	A
7407	7226999000	Other	0	A
7408	7227100000	Of high speed steel	0	A
7409	7227200000	Of silico-manganese steel	0	A
7410	7227901000	Of heat-resisting steel	0	A
7411	7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	A
7412	7227909020	Containing by weight 0.003% or more of boron	0	A
7413	7227909090	Other	0	A
7414	7228100000	Bars and rods, of high speed steel	0	A
7415	7228200000	Bars and rods, of silico-manganese steel	0	A
7416	7228301000	Containing by weight 0.0008% or more of boron	0	A
7417	7228309000	Other	0	A
7418	7228401000	Containing by weight 0.0008% or more of boron	0	A
7419	7228409000	Other	0	A
7420	7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	A
7421	7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	A
7422	7228609000	Other	0	A
7423	7228701010	Containing by weight 0.0008% or more of boron	0	A
7424	7228701090	Other	0	A
7425	7228709000	Other	0	A
7426	7228800000	Hollow drill bars and rods	0	A
7427	7229200000	Of silico-manganese steel	0	A
7428	7229901010	Of high speed steel	0	A
7429	7229901090	Other	0	A
7430	7229902010	Of high speed steel	0	A
7431	7229902090	Other	0	A
7432	7229909010	Of high speed steel	0	A
7433	7229909090	Other	0	A
7434	7301101000	U type	0	A
7435	7301109000	Other	0	A
7436	7301201000	U sections	0	A
7437	7301202000	H sections	0	A
7438	7301203000	I sections	0	A
7439	7301209000	Other	0	A
7440	7302101010	Heat treated	0	A
7441	7302101090	Other	0	A
7442	7302102010	Heat treated	0	A
7443	7302102090	Other	0	A
7444	7302103010	Heat treated	0	A
7445	7302103090	Other	0	A
7446	7302104010	Heat treated	0	A
7447	7302104090	Other	0	A
7448	7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	B

7449	7302400000	Fish-plates and sole plates	0	A
7450	7302900000	Other	0	A
7451	7303001010	Of ductile cast iron	8	B
7452	7303001090	Other	8	B
7453	7303002000	Hollow profiles	8	B
7454	7304110000	Of stainless steel	0	A
7455	7304190000	Other	0	A
7456	7304220000	Drill pipe of stainless steel	0	A
7457	7304230000	Other drill pipe	0	A
7458	7304240000	Other, of stainless steel	0	A
7459	7304290000	Other	0	A
7460	7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7461	7304390000	Other	0	A
7462	7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	A
7463	7304490000	Other	0	A
7464	7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	A
7465	7304590000	Other	0	A
7466	7304900000	Other	0	A
7467	7305111000	More than 406.4 ㎜ but not more than 1,422.4 ㎜ in external diameter	0	A
7468	7305112000	More than 1,422.4 ㎜ in external diameter	0	A
7469	7305120000	Other, longitudinally welded	0	A
7470	7305190000	Other	0	A
7471	7305200000	Casing of a kind used in drilling for oil or gas	0	A
7472	7305311000	Submerged arc welded	0	A
7473	7305312000	Electric resistance welded	0	A
7474	7305319000	Other	0	A
7475	7305390000	Other	0	A
7476	7305900000	Other	0	A
7477	7306110000	Welded, of stainless steel	0	A
7478	7306190000	Other	0	A
7479	7306211000	Casing	0	A
7480	7306212000	Tubing	0	A
7481	7306291000	Casing	0	A
7482	7306292000	Tubing	0	A
7483	7306301010	Zinc galvanized	0	A
7484	7306301020	Plated or clad with metal other than zinc	0	A
7485	7306301030	Coated with non-metal	0	A
7486	7306301090	Other	0	A
7487	7306302010	Zinc galvanized	0	A
7488	7306302020	Plated or clad with metal other than zinc	0	A
7489	7306302030	Coated with non-metal	0	A
7490	7306302090	Other	0	A
7491	7306401000	More than 114.3 ㎜ in external diameter	0	A
7492	7306402000	Not more than 114.3 ㎜ in external diameter	0	A
7493	7306500000	Other, welded, of circular cross-section, of other alloy steel	0	A
7494	7306611010	Galvanized zinc	0	A
7495	7306611090	Other	0	A
7496	7306612000	Of stainless steel	0	A
7497	7306613000	Of other alloy steel	0	A
7498	7306691010	Galvanized zinc	0	A
7499	7306691090	Other	0	A
7500	7306692000	Of stainless steel	0	A

7501	7306693000	Of other alloy steel	0	A
7502	7306901000	Double wall steel tube	0	A
7503	7306909000	Other	0	A
7504	7307110000	Of non-malleable cast iron	8	A
7505	7307190000	Other	8	A
7506	7307210000	Flanges	8	A
7507	7307221000	Threaded sleeves, of stainless steel	0	A
7508	7307229000	Other	8	A
7509	7307230000	Butt welding fittings	8	A
7510	7307290000	Other	8	B
7511	7307910000	Flanges	8	A
7512	7307921000	Threaded sleeves, of iron or steel	0	A
7513	7307929000	Other	8	A
7514	7307930000	Butt welding fittings	8	A
7515	7307991000	Threaded, whether or not plated	8	B
7516	7307999000	Other	8	B
7517	7308100000	Bridges and bridge-sections	0	A
7518	7308200000	Towers and lattice masts	8	B
7519	7308300000	Doors, windows and their frames and thresholds for doors	8	B
7520	7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	A
7521	7308901000	Lock-gates	0	A
7522	7308909000	Other	0	A
7523	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	A
7524	7310100000	Of a capacity of 50 ℓ or more	8	A
7525	7310210000	Cans which are to be closed by soldering or crimping	8	A
7526	7310290000	Other	8	A
7527	7311001000	Not more than 30 ℓ in capacity	8	A
7528	7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	A
7529	7311003000	More than 100 ℓ in capacity	8	A
7530	7312101011	Fitted with fittings or made up into articles	0	A
7531	7312101019	Other	0	A
7532	7312101091	Fitted with fittings or made up into articles	0	A
7533	7312101092	Steel tire cords	0	A
7534	7312101099	Other	0	A
7535	7312102011	Fitted with fitting or made up into articles	0	A
7536	7312102019	Other	0	A
7537	7312102091	Fitted with fittings or made up into articles	0	A
7538	7312102092	Steel tire cords	0	A
7539	7312102099	Other	0	A
7540	7312900000	Other	0	A
7541	7313001000	Barbed iron or steel wire	0	A
7542	7313009000	Other	0	A
7543	7314120000	Endless bands for machinery, of stainless steel	0	A
7544	7314140000	Other woven cloth, of stainless steel	0	A
7545	7314190000	Other	0	A
7546	7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100㎠ or more	0	A
7547	7314310000	Plated or coated with zinc	0	A
7548	7314390000	Other	0	A
7549	7314410000	Plated or coated with zinc	0	A

7550	7314420000	Coated with plastics	0	A
7551	7314490000	Other	0	A
7552	7314500000	Expanded metal	0	A
7553	7315110000	Roller chain	8	A
7554	7315120000	Other chain	8	A
7555	7315190000	Parts	8	A
7556	7315200000	Skid chain	8	A
7557	7315810000	Stud-link	8	A
7558	7315820000	Other, welded link	8	A
7559	7315890000	Other	8	A
7560	7315900000	Other parts	8	A
7561	7316001000	Anchors and grapnels	8	A
7562	7316002000	Parts	8	A
7563	7317001011	Plated, coated or painted	0	A
7564	7317001019	Other	0	A
7565	7317001021	Plated, coated or painted	0	A
7566	7317001029	Other	0	A
7567	7317002000	Tacks	0	A
7568	7317003000	Drawing or office working pins	0	A
7569	7317004000	Corrugated nails	0	A
7570	7317005000	Staples	0	A
7571	7317009000	Other	0	A
7572	7318110000	Coach screws	8	A
7573	7318120000	Other wood screws	8	A
7574	7318130000	Screw hooks and screw rings	8	A
7575	7318140000	Self-tapping screws	8	A
7576	7318151000	Machine screws	8	A
7577	7318152000	Bolts	8	A
7578	7318153000	Bolts and nuts (in set)	8	A
7579	7318159000	Other	8	A
7580	7318160000	Nuts	8	A
7581	7318190000	Other	8	A
7582	7318210000	Spring washers and other lock washers	8	A
7583	7318220000	Other washers	8	A
7584	7318230000	Rivets	8	A
7585	7318240000	Cotters and cotter-pins	8	A
7586	7318290000	Other	8	A
7587	7319401000	Safety pins	8	A
7588	7319402000	Pin used for measuring or checking semiconductor wafers or device	8	A
7589	7319409000	Other	8	A
7590	7319901010	Sewing needles	8	A
7591	7319901020	Darning needles	8	A
7592	7319901090	Other	8	A
7593	7319909000	Other	8	A
7594	7320101000	Leaf-springs for automobiles	8	A
7595	7320102000	Leaf-springs for railway locomotives and rolling stocks	8	A
7596	7320109000	Other	8	A
7597	7320201000	For automobiles	8	A
7598	7320202000	For shock-absorbers	8	A
7599	7320203000	For buffers on rolling stock couplings	8	A
7600	7320204000	For upholstery	8	A
7601	7320209000	Other	8	A

7602	7320901000	Flat spiral springs	8	A
7603	7320909000	Other springs	8	A
7604	7321110000	For gas fuel or for both gas and other fuels	8	A
7605	7321120000	For liquid fuel	8	A
7606	7321190000	Other, including appliances for solid fuel	8	A
7607	7321810000	For gas fuel or for both gas and other fuels	8	A
7608	7321820000	For liquid fuel	8	A
7609	7321890000	Other, including appliances for solid fuel	8	A
7610	7321900000	Parts	8	A
7611	7322111000	Radiators	8	A
7612	7322112000	Parts	8	A
7613	7322191000	Radiators	8	A
7614	7322192000	Parts	8	A
7615	7322901000	Solar collector and parts thereof	8	A
7616	7322909010	Air heater	8	A
7617	7322909020	Hot air distributor	8	A
7618	7322909030	Parts	8	A
7619	7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	A
7620	7323910000	Of cast iron, not enamelled	8	A
7621	7323920000	Of cast iron, enamelled	8	A
7622	7323930000	Of stainless steel	8	A
7623	7323940000	Of iron (other than cast iron) or steel, enamelled	8	A
7624	7323990000	Other	8	A
7625	7324101000	Sinks	8	A
7626	7324102000	Wash basins	8	A
7627	7324210000	Of cast iron, whether or not enamelled	8	A
7628	7324291000	Of stainless steel	8	A
7629	7324299000	Other	8	A
7630	7324901000	Toilet sets	8	A
7631	7324908000	Other	8	B
7632	7324909000	Parts	8	A
7633	7325100000	Of non-malleable cast iron	8	A
7634	7325910000	Grinding balls and similar articles for mills	8	A
7635	7325991000	Of cast iron	8	B
7636	7325992000	Of cast steel	8	B
7637	7325993000	Of alloy steel	8	B
7638	7325999000	Other	8	B
7639	7326110000	Grinding balls and similar articles for mills	8	A
7640	7326190000	Other	8	B
7641	7326200000	Articles of iron or steel wire	8	A
7642	7326901000	Bobbins for textile machinery	8	A
7643	7326909000	Other	8	B
7644	7401001000	Copper mattes	0	A
7645	7401002000	Cement copper (precipitated copper)	0	A
7646	7402001000	Unrefined copper	0	A
7647	7402002000	Copper anodes for electrolytic refining	0	A
7648	7403110000	Cathodes and sections of cathodes	3	B
7649	7403120000	Wire-bars	5	A
7650	7403130000	Billets	5	A
7651	7403191000	Slabs	5	A
7652	7403192000	Ingots	5	A
7653	7403199000	Other	5	A

7654	7403210000	Copper-zinc base alloys (brass)	5	C
7655	7403220000	Copper-tin base alloys (bronze)	5	A
7656	7403291010	Copper-nickel base alloys (cupro-nickel)	5	B
7657	7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	B
7658	7403299000	Other	5	A
7659	7404000000	Copper waste and scrap	0	A
7660	7405000000	Master alloys of copper	5	A
7661	7406100000	Powders of non-lamellar structure	8	A
7662	7406201000	Powders of lamellar structure	8	A
7663	7406202000	Flakes	8	A
7664	7407100000	Of refined copper	8	A
7665	7407210000	Of copper-zinc base alloys (brass)	8	A
7666	7407291000	Of copper-tin base alloys (bronze)	8	A
7667	7407292010	Of copper-nickel base alloys (cupro-nickel)	8	A
7668	7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7669	7407299000	Other	8	A
7670	7408110000	Of which the maximum cross-sectional dimension exceeds 6 ㎜	8	A
7671	7408190000	Other	8	A
7672	7408210000	Of copper-zinc base alloys (brass)	8	A
7673	7408221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7674	7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7675	7408291000	Of copper-tin base alloys (bronze)	8	A
7676	7408299000	Other	8	A
7677	7409111000	For use in manufacturing semiconductor	5	A
7678	7409119000	Other	8	A
7679	7409191000	For use in manufacturing semiconductor	5	A
7680	7409199000	Other	8	A
7681	7409211000	For use in manufacturing semiconductor	5	A
7682	7409219000	Other	8	A
7683	7409291000	For use in manufacturing semiconductor	5	A
7684	7409299000	Other	8	A
7685	7409311000	For use in manufacturing semiconductor	5	A
7686	7409319000	Other	8	A
7687	7409391000	For use in manufacturing semiconductor	5	A
7688	7409399000	Other	8	A
7689	7409401010	For use in manufacturing semiconductor	5	A
7690	7409401090	Other	8	A
7691	7409402010	For use in manufacturing semiconductor	5	A
7692	7409402090	Other	8	A
7693	7409901000	For use in manufacturing semiconductor	5	A
7694	7409909000	Other	8	A
7695	7410110000	Of refined copper	8	A
7696	7410120000	Of copper alloys	8	A
7697	7410211000	Suitable for manufacturing printed circuit board	8	A
7698	7410219000	Other	8	A
7699	7410221000	Suitable for manufacturing printed circuit board	8	A
7700	7410229000	Other	8	B
7701	7411100000	Of refined copper	8	A
7702	7411210000	Of copper-zinc base alloys (brass)	8	B
7703	7411221000	Of copper-nickel base alloys (cupro-nickel)	8	A
7704	7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	A
7705	7411291000	Of copper-tin base alloys (bronze)	8	A
7706	7411299000	Other	8	B

7707	7412100000	Of refined copper	3	B
7708	7412200000	Of copper alloys	3	B
7709	7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	3	B
7710	7415101000	Plated, rolled or coated with precious metal	8	A
7711	7415109000	Other	8	A
7712	7415210000	Washers (including spring washers)	8	A
7713	7415290000	Other	8	A
7714	7415330000	Screws; bolts and nuts	8	A
7715	7415390000	Other	8	A
7716	7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7717	7418109010	Table, kitchen articles	8	A
7718	7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	A
7719	7418109030	Other household articles	8	A
7720	7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	A
7721	7418109099	Other	8	A
7722	7418201000	Sanitary ware	8	A
7723	7418202000	Parts	8	A
7724	7419200000	Cast, moulded, stamped or forged, but not further worked	8	A
7725	7419801010	Cloth	8	A
7726	7419801090	Other	8	A
7727	7419802000	Copper springs	8	A
7728	7419809000	Other	8	A
7729	7501100000	Nickel mattes	0	A
7730	7501201010	Containing by weight 88 % or more of nickel	2	A
7731	7501201090	Other	0	A
7732	7501209010	Containing by weight 88 % or more of nickel	2	A
7733	7501209090	Other	0	A
7734	7502101000	Cathode	3	B
7735	7502109000	Other	3	B
7736	7502200000	Nickel alloys	3	B
7737	7503000000	Nickel waste and scrap	0	A
7738	7504001000	Powders	5	A
7739	7504002000	Flakes	5	A
7740	7505110000	Of nickel, not alloyed	5	A
7741	7505120000	Of nickel alloys	5	A
7742	7505210000	Of nickel, not alloyed	5	A
7743	7505220000	Of nickel alloys	5	A
7744	7506101000	Plates, sheets and strip	3	A
7745	7506102000	Foil	5	A
7746	7506201000	Plates, sheets and strip	5	A
7747	7506202000	Foil	5	A
7748	7507110000	Of nickel, not alloyed	8	A
7749	7507120000	Of nickel alloys	8	A
7750	7507200000	Tube or pipe fittings	8	A
7751	7508100000	Cloth, grill and netting, of nickel wire	8	A
7752	7508901000	Electro-plating anodes	8	A
7753	7508902010	Of nickel, not alloyed	5	A
7754	7508902020	Of nickel alloys	8	A
7755	7508909000	Other	8	A
7756	7601100000	Aluminium, not alloyed	1	A
7757	7601201000	Casting alloy	1	A

7758	7601202000	Billet	3	A
7759	7601209000	Other	1	A
7760	7602001000	Waste and scrap of cans	0	A
7761	7602009000	Other	0	A
7762	7603100000	Powders of non-lamellar structure	8	C
7763	7603201000	Powders	8	C
7764	7603202000	Flakes	8	A
7765	7604101000	Bars and rods	8	C
7766	7604102010	Hollow profiles	8	A
7767	7604102090	Other	8	A
7768	7604210000	Hollow profiles	8	A
7769	7604291000	Bars and rods	8	A
7770	7604299000	Other profiles	8	A
7771	7605110000	Of which the maximum cross-sectional dimension exceeds 7 ㎜	8	C
7772	7605190000	Other	8	B
7773	7605210000	Of which the maximum cross-sectional dimension exceeds 7 ㎜	8	A
7774	7605290000	Other	8	C
7775	7606111000	Containing not less than 99.99 % by weight of aluminium	8	A
7776	7606119000	Other	8	A
7777	7606120000	Of aluminium alloys	8	A
7778	7606911000	Containing not less than 99.99 % by weight of aluminium	8	A
7779	7606919000	Other	8	A
7780	7606920000	Of aluminium alloys	8	A
7781	7607111000	Containing not less than 99.99 % by weight of aluminium	8	A
7782	7607119000	Other	8	A
7783	7607191000	Containing not less than 99.99 % by weight of aluminium	8	B
7784	7607199000	Other	8	B
7785	7607201000	Containing not less than 99.99 % by weight of aluminium	8	B
7786	7607209000	Other	8	B
7787	7608100000	Of aluminium, not alloyed	8	A
7788	7608200000	Of aluminium alloys	8	C
7789	7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	8	A
7790	7610100000	Doors, windows and their frames and thresholds for doors	8	A
7791	7610901000	Structures	8	A
7792	7610908000	Other	8	A
7793	7610909000	Parts	8	C
7794	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	B
7795	7612100000	Collapsible tubular containers	8	B
7796	7612901000	Rigid tubular containers	8	B
7797	7612909010	Less than 1 ℓ capacity	8	B
7798	7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	B
7799	7612909030	Not less than 20 ℓ in capacity	8	B
7800	7613001000	For compressed gas	8	A
7801	7613002000	For liquefied gas	8	A
7802	7614100000	With steel core	8	A
7803	7614900000	Other	8	A
7804	7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	A
7805	7615109010	Solar collectors and parts thereof	5	A
7806	7615109020	Table, kitchen articles	8	A
7807	7615109030	Other household articles	8	A

7808	7615109090	Parts	8	A
7809	7615201000	Sanitary ware	8	A
7810	7615202000	Parts	8	A
7811	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	A
7812	7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	A
7813	7616991000	Bobbins	8	A
7814	7616999010	Aluminium pouch	8	A
7815	7616999020	Aluminium knob	8	A
7816	7616999090	Other	8	C
7817	7801101000	Containing by weight 99.99 % or more of lead	3	C
7818	7801109000	Other	3	C
7819	7801910000	Containing by weight antimony as the principal other element	3	B
7820	7801991000	Unrefined lead	1	B
7821	7801992010	Lead-tin alloys	3	C
7822	7801992090	Other	3	C
7823	7802000000	Lead waste and scrap	0	A
7824	7804111000	Sheets and strip	8	A
7825	7804112000	Foil	8	A
7826	7804190000	Other	8	A
7827	7804201000	Powders	8	A
7828	7804202000	Flakes	8	A
7829	7806001000	Lead containers	8	A
7830	7806002000	Electro-plating anodes	8	A
7831	7806003010	Bars and rods	8	A
7832	7806003030	Wire	8	A
7833	7806004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	A
7834	7806009000	Other	8	A
7835	7901110000	Containing by weight 99.99 % or more of zinc	3	C
7836	7901120000	Containing by weight less than 99.99 % of zinc	3	B
7837	7901201000	Zinc-aluminium alloy	3	B
7838	7901209000	Other	3	C
7839	7902000000	Zinc waste and scrap	0	A
7840	7903100000	Zinc dust	8	A
7841	7903901000	Powders	8	A
7842	7903902000	Flakes	8	A
7843	7904001000	Bars and rods	8	A
7844	7904002000	Profiles	8	A
7845	7904003000	Wire	8	A
7846	7905001000	Plates, sheets and strip	8	A
7847	7905002000	Foil	8	A
7848	7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	A
7849	7907002010	Tubes and pipes	8	A
7850	7907002020	Tube or pipe fittings	8	A
7851	7907009010	Electro-plating anodes	8	A
7852	7907009090	Other	8	A
7853	8001100000	Tin, not alloyed	2	A
7854	8001200000	Tin alloys	3	A
7855	8002000000	Tin waste and scrap	0	A
7856	8003001010	Unalloyed	8	A
7857	8003001090	Other	8	A

7858	8003002010	Unalloyed	8	A
7859	8003002090	Other	8	A
7860	8007001000	Electro-plating anodes	8	A
7861	8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 ㎜	8	A
7862	8007003010	Foil	8	A
7863	8007003021	Powders	8	A
7864	8007003022	Flakes	8	A
7865	8007009000	Other	8	A
7866	8101100000	Powders	3	A
7867	8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	A
7868	8101961000	Spiral filament for electric bulbs or electronic bulbs	8	A
7869	8101969000	Other	8	A
7870	8101970000	Waste and scrap	0	A
7871	8101991010	Bars and rods	8	A
7872	8101991020	Profiles	8	A
7873	8101991030	Plates, sheets and strips	8	A
7874	8101991040	Foil	8	A
7875	8101999000	Other	8	A
7876	8102100000	Powders	3	A
7877	8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
7878	8102951000	Bars and rods	8	A
7879	8102952000	Profiles	8	A
7880	8102953000	Plates, sheets and strip	8	A
7881	8102954000	Foil	8	A
7882	8102961000	Spiral filament for electric bulbs or electronic bulbs	8	A
7883	8102969000	Other	8	A
7884	8102970000	Waste and scrap	0	A
7885	8102990000	Other	8	A
7886	8103201000	Unwrought	3	A
7887	8103202000	Powders	3	A
7888	8103300000	Waste and scrap	0	A
7889	8103910000	Crucibles	8	A
7890	8103990000	Other	8	A
7891	8104110000	Containing at least 99.8 % by weight of magnesium	3	A
7892	8104190000	Other	3	A
7893	8104200000	Waste and scrap	0	A
7894	8104301000	Raspings, turnings and granules	8	A
7895	8104302000	Powders	8	A
7896	8104901000	Bars and rods	8	A
7897	8104909000	Other	8	A
7898	8105201000	Unwrought cobalt	3	A
7899	8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	A
7900	8105203000	Powders	2	A
7901	8105300000	Waste and scrap	3	A
7902	8105900000	Other	3	A
7903	8106101000	Unwrought bismuth	3	A
7904	8106103000	Powders	3	A
7905	8106109000	Other	3	A
7906	8106901000	Unwrought bismuth	3	A
7907	8106903000	Powders	3	A
7908	8106909000	Other	3	A

7909	8108201000	Unwrought	2	A
7910	8108202000	Powders	3	A
7911	8108300000	Waste and scrap	3	A
7912	8108901000	Plates and strips	8	A
7913	8108902000	Tubes and pipes	8	A
7914	8108909000	Other	8	A
7915	8109210000	Containing less than 1 part hafnium to 500 parts zirconium by weight	3	A
7916	8109290000	Other	3	A
7917	8109310000	Containing less than 1 part hafnium to 500 parts zirconium by weight	3	A
7918	8109390000	Other	3	A
7919	8109911010	Tubes and pipes	0	A
7920	8109911020	Plates, sheets and strips	0	A
7921	8109911030	Bars	0	A
7922	8109911090	Other	0	A
7923	8109919000	Other	3	A
7924	8109991010	Tubes and pipes	0	A
7925	8109991020	Plates, sheets and strips	0	A
7926	8109991030	Bars	0	A
7927	8109991090	Other	0	A
7928	8109999000	Other	3	A
7929	8110100000	Unwrought antimony; powders	3	A
7930	8110200000	Waste and scrap	3	A
7931	8110900000	Other	3	A
7932	8111000000	Manganese and articles thereof, including waste and scrap	2	A
7933	8112120000	Unwrought; powders	3	A
7934	8112130000	Waste and scrap	3	A
7935	8112190000	Other	3	A
7936	8112210000	Unwrought; powders	3	A
7937	8112220000	Waste and scrap	3	A
7938	8112290000	Other	3	A
7939	8112310000	Unwrought; waste and scrap; powders	3	A
7940	8112390000	Other	3	A
7941	8112410000	Unwrought; waste and scrap; powders	3	A
7942	8112490000	Other	3	A
7943	8112510000	Unwrought; powders	3	A
7944	8112520000	Waste and scrap	3	A
7945	8112590000	Other	3	A
7946	8112610000	Waste and scrap	3	A
7947	8112690000	Other	3	A
7948	8112921000	Germanium	3	A
7949	8112922000	Vanadium	3	A
7950	8112923000	Gallium	3	A
7951	8112925000	Indium	3	A
7952	8112926000	Niobium(Columbium)	3	A
7953	8112929000	Other	3	A
7954	8112991000	Germanium	3	A
7955	8112992000	Vanadium	3	A
7956	8112993000	Gallium	3	A
7957	8112995000	Indium	3	A
7958	8112996000	Niobium(Columbium)	3	A
7959	8112999000	Other	3	A

7960	8113000000	Cermets and articles thereof, including waste and scrap	3	A
7961	8201100000	Spades and shovels	8	A
7962	8201300000	Mattocks, picks, hoes and rakes	8	A
7963	8201400000	Axes, bill hooks and similar hewing tools	8	A
7964	8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	A
7965	8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	A
7966	8201901000	Scythes and sickles	8	A
7967	8201909000	Other	8	A
7968	8202101000	For wood	8	A
7969	8202109000	Other	8	A
7970	8202200000	Band saw blades	8	A
7971	8202310000	With working part of steel	8	A
7972	8202391000	With working part of tungsten carbide	8	A
7973	8202392010	For machines sawing semiconductor wafer or device into each unit	8	A
7974	8202392090	Other	8	A
7975	8202393000	With working part of other materials	8	A
7976	8202399000	Parts	8	A
7977	8202400000	Chain saw blades	8	A
7978	8202911000	Hack-saw blades	8	A
7979	8202919000	Other	8	A
7980	8202991000	For cutting sapphire ingots	5	A
7981	8202999000	Other	8	A
7982	8203100000	Files, rasps and similar tools	8	A
7983	8203201000	Pliers (including cutting pliers)	8	A
7984	8203202000	Pincers	8	A
7985	8203203000	Tweezers	8	A
7986	8203209000	Other	8	A
7987	8203300000	Metal cutting shears and similar tools	8	A
7988	8203401000	Pipe cutters	8	A
7989	8203402000	Bolt croppers and clippers	8	A
7990	8203403000	Perforating punches	8	A
7991	8203409000	Other	8	A
7992	8204110000	Non-adjustable	8	A
7993	8204120000	Adjustable	8	A
7994	8204200000	Interchangeable spanner sockets, with or without handles	8	A
7995	8205101000	For drilling	8	A
7996	8205109000	Other	8	A
7997	8205200000	Hammers and sledge hammers	8	A
7998	8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	A
7999	8205400000	Screwdrivers	8	A
8000	8205510000	Household tools	8	A
8001	8205591000	Glaziers' diamond	8	A
8002	8205593000	Grease guns	8	A
8003	8205599000	Other	8	A
8004	8205600000	Blow lamps	8	A
8005	8205701000	Vices	8	A
8006	8205702000	Clamps	8	A
8007	8205709000	Other	8	A
8008	8205903000	Sets of articles of two or more subheadings of this heading	8	A
8009	8205909000	Other	8	A

8010	8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	8	A
8011	8207130000	With working part of cermets	8	A
8012	8207191000	With working part of other materials	8	A
8013	8207199000	Parts	8	A
8014	8207201000	For drawing	8	A
8015	8207202000	For extruding	8	A
8016	8207300000	Tools for pressing, stamping or punching	8	A
8017	8207401000	For tapping	8	A
8018	8207402000	For threading	8	A
8019	8207501010	Of high speed steel	8	A
8020	8207501090	Other	8	A
8021	8207502000	Brace bits	8	A
8022	8207509000	Other	8	A
8023	8207601000	Reamers	8	A
8024	8207603000	Broaches	8	A
8025	8207609000	Other	8	A
8026	8207701000	Gear cutters	8	A
8027	8207702000	Milling cutters	8	A
8028	8207703000	Gear cutting hobs	8	A
8029	8207704000	Rotary files	8	A
8030	8207709000	Other	8	A
8031	8207801000	Tools for lathes	8	A
8032	8207809000	Other	8	A
8033	8207901000	Diamond tools	8	A
8034	8207909000	Other	8	A
8035	8208100000	For metal working	8	A
8036	8208200000	For wood working	8	A
8037	8208300000	For kitchen appliances or for machines used by the food industry	8	A
8038	8208400000	For agricultural, horticultural or forestry machines	8	A
8039	8208900000	Other	8	A
8040	8209001010	Of tungsten carbide, treated with coating	8	A
8041	8209001050	Of titanium	8	A
8042	8209001090	Other	8	A
8043	8209002010	Of tungsten carbide	8	A
8044	8209002090	Other	8	A
8045	8210001000	Mills and grinders	8	A
8046	8210002000	Extractors and pressers	8	A
8047	8210004000	Slicers and cutters	8	A
8048	8210005000	Openers, corkers and sealers	8	A
8049	8210008000	Other domestic food-processing appliances	8	A
8050	8210009000	Parts	8	A
8051	8211100000	Sets of assorted articles	8	A
8052	8211910000	Table knives having fixed blades	8	A
8053	8211920000	Other knives having fixed blades	8	A
8054	8211930000	Knives having other than fixed blades	8	A
8055	8211940000	Blades	8	A
8056	8211950000	Handles of base metal	8	A
8057	8212100000	Razors	8	A
8058	8212200000	Safety razor blades, including razor blade blanks in strips	8	A
8059	8212900000	Other parts	8	A
8060	8213001000	Ordinary scissors	8	A
8061	8213002010	For tailors and dressmakers	8	A

8062	8213002020	For hairdressers	8	A
8063	8213002090	Other	8	A
8064	8213003000	Manicure scissors	8	A
8065	8213009000	Other	8	A
8066	8214101000	Pencil sharpeners	8	A
8067	8214109000	Other	8	A
8068	8214200000	Manicure or pedicure sets and instruments (including nail files)	8	A
8069	8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	A
8070	8214909000	Other	8	A
8071	8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	A
8072	8215200000	Other sets of assorted articles	8	A
8073	8215910000	Plated with precious metal	8	A
8074	8215991000	Spoons	8	A
8075	8215992000	Forks	8	A
8076	8215993000	Ladles and skimmers	8	A
8077	8215995000	Tong of all kinds	8	A
8078	8215999000	Other	8	A
8079	8301100000	Padlocks	8	A
8080	8301200000	Locks of a kind used for motor vehicles	8	A
8081	8301300000	Locks of a kind used for furniture	8	A
8082	8301401010	Digital door locks	8	A
8083	8301401090	Other	8	A
8084	8301409000	Other	8	A
8085	8301500000	Clasps and frames with clasps, incorporating locks	8	A
8086	8301600000	Parts	8	A
8087	8301700000	Keys presented separately	8	A
8088	8302100000	Hinges	8	A
8089	8302200000	Castors	8	A
8090	8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	A
8091	8302411000	Suitable for doors or windows	8	A
8092	8302419000	Other	8	A
8093	8302420000	Other, suitable for furniture	8	A
8094	8302491000	Suitable for trunks, suitcases, or similar travel goods	8	A
8095	8302499000	Other	8	A
8096	8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	A
8097	8302600000	Automatic door closers	8	A
8098	8303001000	Safes	8	A
8099	8303009000	Other	8	A
8100	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	A
8101	8305100000	Fittings for loose-leaf binders or files	8	A
8102	8305200000	Staples in strips	8	A
8103	8305900000	Other, including parts	8	A
8104	8306100000	Bells, gongs and the like	8	A
8105	8306210000	Plated with precious metal	8	A
8106	8306290000	Other	8	A
8107	8306301000	Photograph, picture or similar frames	8	A
8108	8306302000	Mirrors of base metal	8	A
8109	8307100000	Of iron or steel	8	A
8110	8307900000	Of other base metal	8	A

8111	8308101000	Hooks	8	A
8112	8308102000	Eyes and eyelets	8	A
8113	8308200000	Tubular or bifurcated rivets	8	A
8114	8308902000	Buckles and buckle-clasps	8	A
8115	8308904000	Spangles	8	A
8116	8308909000	Other	8	A
8117	8309100000	Crown corks	8	A
8118	8309901000	Easy opener end	8	A
8119	8309909000	Other	8	A
8120	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	A
8121	8311101000	For use in manufacturing semiconductor	8	A
8122	8311109000	Other	8	A
8123	8311201000	For use in manufacturing semiconductor	8	A
8124	8311209000	Other	8	A
8125	8311301000	For use in manufacturing semiconductor	8	A
8126	8311309010	Lead-tin alloy solders	8	A
8127	8311309090	Other	8	A
8128	8311901000	For use in manufacturing semiconductor	8	A
8129	8311909000	Other	8	A
8130	8401100000	Nuclear reactors	0	A
8131	8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	A
8132	8401300000	Fuel elements (cartridges), non-irradiated	0	A
8133	8401400000	Parts of nuclear reactors	0	A
8134	8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	A
8135	8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	A
8136	8402191000	Heating medium boiler	8	A
8137	8402199000	Other	8	A
8138	8402200000	Super-heated water boilers	8	A
8139	8402901000	Of steam and other vapour generating boilers	5	A
8140	8402902000	Of super-heated water boilers	5	A
8141	8403101000	Central heating boilers, using fuel oil	8	A
8142	8403103000	Central heating boilers, using gas	8	A
8143	8403109000	Other	8	A
8144	8403900000	Parts	8	A
8145	8404101000	Economisers	5	A
8146	8404102000	Super-heaters	5	A
8147	8404103000	Soot removers	5	A
8148	8404104000	Gas recoverers	5	A
8149	8404109000	Other	5	A
8150	8404200000	Condensers for steam or other vapour power units	5	A
8151	8404901000	Of condensers for boilers	5	A
8152	8404902000	Of condensers for vapour engines and power units	5	A
8153	8404909000	Other	5	A
8154	8405101000	Producer gas generators	8	A
8155	8405102000	Water gas generators	8	A
8156	8405104000	Oxygen generators	8	A
8157	8405109000	Other	8	A
8158	8405901000	Of producer gas generators	8	A
8159	8405902000	Of water gas generators	8	A
8160	8405904000	Of oxygen generators	8	A

8161	8405909000	Other	8	A
8162	8406100000	Turbines for marine propulsion	5	A
8163	8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	A
8164	8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	A
8165	8406813000	Of an output exceeding 300 MW	5	A
8166	8406820000	Of an output not exceeding 40 MW	5	A
8167	8406901000	Of steam turbines for marine propulsion	8	A
8168	8406909000	Other	5	A
8169	8407100000	Aircraft engines	0	A
8170	8407210000	Outboard motors	8	A
8171	8407290000	Other	8	A
8172	8407311000	For motor-cycles	8	A
8173	8407319000	Other	8	A
8174	8407321000	For motor-cycles	8	A
8175	8407329000	Other	8	A
8176	8407331000	For motor-cycles	8	A
8177	8407339000	Other	8	A
8178	8407341000	For motor-cycles	8	A
8179	8407349000	Other	8	A
8180	8407901000	For railway locomotives	0	A
8181	8407909000	Other	8	A
8182	8408101000	With a rating not exceeding 300 kW	8	A
8183	8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	A
8184	8408103000	With a rating more than 2,000 kW	8	A
8185	8408201000	Of a cylinder capacity not exceeding 1,000 cc	8	A
8186	8408202000	Of a cylinder capacity exceeding 1,000 cc but not exceeding 2,000 cc	8	A
8187	8408203000	Of a cylinder capacity exceeding 2,000 cc but not exceeding 4,000 cc	8	A
8188	8408204000	Of a cylinder capacity exceeding 4,000 cc but not exceeding 10,000 cc	8	A
8189	8408205000	Of a cylinder capacity exceeding 10,000 cc	8	A
8190	8408901010	Internal combustion engines for railway locomotives	0	A
8191	8408901090	Other	5	A
8192	8408909010	Internal combustion engines for ships	8	A
8193	8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	A
8194	8408909029	Other	8	A
8195	8408909030	Internal combustion engines for heading 84.29	8	A
8196	8408909090	Other	8	A
8197	8409100000	For aircraft engines	5	A
8198	8409911000	For vehicles of Chapter 87	8	A
8199	8409912000	For outboard motors	8	A
8200	8409919000	Other	8	A
8201	8409994010	For machines of heading 84.29	8	A
8202	8409994090	Other	8	A
8203	8409995000	For generating	8	A
8204	8409996000	For railway locomotives and rolling stock	5	A
8205	8409997000	For vehicles of Chapter 87	8	A
8206	8409998010	Of internal combustion engines with a rating not exceeding 300 kW	8	A
8207	8409998020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	A
8208	8409998030	Of internal combustion engines with a rating exceeding 2,000 kW	8	A
8209	8409999000	Other	8	A

8210	8410111000	Hydraulic turbines	0	A
8211	8410119000	Other	8	A
8212	8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8213	8410130000	Of a power exceeding 10,000 kW	0	A
8214	8410901010	For water turbines	0	A
8215	8410901090	Other	8	A
8216	8410909010	For water turbines	0	A
8217	8410909090	Other	8	A
8218	8411111000	For aircraft	3	A
8219	8411119010	For marine	8	A
8220	8411119090	Other	8	A
8221	8411121000	For aircraft	3	A
8222	8411129010	For marine	8	A
8223	8411129090	Other	8	A
8224	8411211000	For aircraft	3	A
8225	8411219010	For marine	8	A
8226	8411219090	Other	8	A
8227	8411221000	For aircraft	3	A
8228	8411229010	For marine	8	A
8229	8411229090	Other	8	A
8230	8411811000	For aircraft	3	A
8231	8411819010	For marine	8	A
8232	8411819090	Other	8	A
8233	8411821000	For aircraft	3	A
8234	8411829010	For marine	8	A
8235	8411829090	Other	5	A
8236	8411911000	For aircraft	3	A
8237	8411919000	Other	8	A
8238	8411991000	For aircraft	3	A
8239	8411999000	Other	5	A
8240	8412101000	For aircraft	5	A
8241	8412109000	Other	8	A
8242	8412211000	Hydraulic cylinder	8	A
8243	8412219000	Other	8	A
8244	8412290000	Other	8	A
8245	8412310000	Linear acting (cylinders)	8	A
8246	8412390000	Other	8	A
8247	8412800000	Other	8	A
8248	8412901010	Of ram-jet or pulse-jet engines	5	A
8249	8412901090	Other	5	A
8250	8412902000	Of water engines	0	A
8251	8412909000	Other	5	A
8252	8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	A
8253	8413190000	Other	8	A
8254	8413200000	Hand pumps, other than those of subheading 8413.11 or 8413.19	8	A
8255	8413301000	For aircraft	8	A
8256	8413302000	For railway locomotive	8	A
8257	8413303000	For marine	8	A
8258	8413304000	For vehicles falling within Chapter 87	8	A
8259	8413309000	Other	8	A
8260	8413400000	Concrete pumps	8	A

8261	8413504000	Pumps to be used with swimming pools	8	A
8262	8413509010	Plunger pumps	8	A
8263	8413509020	Piston pumps	8	A
8264	8413509030	Diaphragm pumps	8	A
8265	8413509090	Other	8	A
8266	8413604000	Pumps to be used with swimming pools	8	A
8267	8413609010	Gear pumps	8	A
8268	8413609020	Vane pumps	8	A
8269	8413609030	Screw pumps	8	A
8270	8413609090	Other	8	A
8271	8413703000	Pumps to be used with swimming pools	8	A
8272	8413709010	Turbine pumps	8	A
8273	8413709020	Volute pumps	8	A
8274	8413709090	Other	8	A
8275	8413811000	Pumps to be used with swimming pools	8	A
8276	8413819000	Other	8	A
8277	8413820000	Liquid elevators	8	A
8278	8413911000	Of pumps for dispensing fuel or lubricants	8	A
8279	8413912000	Of internal combustion engine	8	A
8280	8413913000	Of reciprocating pumps	8	A
8281	8413914000	Of centrifugal pumps	8	A
8282	8413915000	Of rotary pumps	8	A
8283	8413919000	Other	8	A
8284	8413920000	Of liquid elevators	8	A
8285	8414101000	For aircrafts	8	A
8286	8414109010	Of a kind used solely or principally for the manufacture of semiconductors	0	A
8287	8414109020	Of a kind used solely or principally for making flat panel displays	0	A
8288	8414109090	Other	8	A
8289	8414200000	Hand- or foot-operated air pumps	8	A
8290	8414301000	Of power consumption less than 11 kW	8	A
8291	8414302000	Of power consumption not less than 11 kW	8	A
8292	8414400000	Air compressors mounted on a wheeled chassis for towing	8	A
8293	8414511000	For aircrafts	8	A
8294	8414519000	Other	8	A
8295	8414591000	For aircrafts	8	A
8296	8414592000	Of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of heading 84.71 or of subheading 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62	1.625	A
8297	8414599000	Other	8	A
8298	8414601000	For aircrafts	8	A
8299	8414609000	Other	8	A
8300	8414700000	Gas-tight biological safety cabinets	8	A
8301	8414801000	Hoods having a maximum horizontal side exceeding 120 ㎝	8	A
8302	8414809110	For aircrafts	8	A
8303	8414809190	Other	8	A
8304	8414809210	Of power consumption less than 74.6 kW	8	A
8305	8414809220	Of power consumption not less than 74.6 kW but less than 373 kW	8	A
8306	8414809230	Of power consumption not less than 373 kW	8	A
8307	8414809900	Other	8	A
8308	8414901000	Of fans and hoods	8	A
8309	8414909010	Of compressors used in refrigerating equipment	8	A

8310	8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	A
8311	8414909090	Other	8	A
8312	8415101010	Of power consumption less than 11 kW	8	A
8313	8415101020	Of power consumption not less than 11 kW	8	A
8314	8415102010	Of power consumption less than 11 kW	8	A
8315	8415102020	Of power consumption not less than 11 kW	8	A
8316	8415109010	Of power consumption less than 11 kW	8	A
8317	8415109020	Of power consumption not less than 11 kW	8	A
8318	8415200000	Of a kind used for persons, in motor vehicles	8	A
8319	8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	A
8320	8415820000	Other, incorporating a refrigerating unit	8	A
8321	8415830000	Not incorporating a refrigerating unit	8	A
8322	8415900000	Parts	8	A
8323	8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	A
8324	8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	A
8325	8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	A
8326	8416201000	Furnace burners for pulverised solid fuel	8	A
8327	8416202000	Furnace burners for gas	8	A
8328	8416209000	Other	8	A
8329	8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	A
8330	8416901000	Of furnace burners	8	A
8331	8416909000	Other	8	A
8332	8417101010	For iron-ores	8	A
8333	8417101090	Other	8	A
8334	8417102010	For iron or steel	8	A
8335	8417102090	Other	8	A
8336	8417200000	Bakery ovens, including biscuit ovens	8	A
8337	8417801010	For cements	8	A
8338	8417801020	For glass	8	A
8339	8417801030	For ceramics	8	A
8340	8417801090	Other	8	A
8341	8417802000	Laboratory type	8	A
8342	8417809000	Other	5	A
8343	8417900000	Parts	5	A
8344	8418101010	Of a capacity not exceeding 200 ℓ	8	A
8345	8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	A
8346	8418101030	Of a capacity exceeding 400 ℓ	8	A
8347	8418109000	Other	8	A
8348	8418211000	Of a capacity less than 200 ℓ	8	A
8349	8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	A
8350	8418213000	Of a capacity not less than 400 ℓ	8	A
8351	8418291000	Absorption-type, electrical	8	A
8352	8418299000	Other	8	A
8353	8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	A
8354	8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	A
8355	8418501000	Show-cases	8	A
8356	8418509000	Other	8	A
8357	8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	A
8358	8418691000	Blood storage refrigerators	8	A

8359	8418692010	Ice-cream making machines	8	A
8360	8418692020	Ice-maker	8	A
8361	8418692030	Water cooler	8	A
8362	8418692090	Other	8	A
8363	8418693000	Heat pumps	8	A
8364	8418910000	Furniture designed to receive refrigerating or freezing equipment	8	A
8365	8418991000	Of household type refrigerators	8	A
8366	8418999000	Other	8	A
8367	8419110000	Instantaneous gas water heaters	8	A
8368	8419120000	Solar water heaters	5	A
8369	8419190000	Other	8	A
8370	8419200000	Medical, surgical or laboratory sterilisers	0	A
8371	8419330000	Lyophilisation apparatus, freeze drying units and spray dryers	5	A
8372	8419340000	Other, for agricultural products	8	A
8373	8419350000	Other, for wood, paper pulp, paper or paperboard	8	A
8374	8419390000	Other	5	A
8375	8419400000	Distilling or rectifying plant	8	A
8376	8419501000	For aircrafts	8	A
8377	8419502000	Of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 ㎝ or less	0	A
8378	8419509000	Other	8	A
8379	8419600000	Machinery for liquefying air or other gases	5	A
8380	8419810000	For making hot drinks or for cooking or heating food	8	A
8381	8419891000	Polymerization autoclaves for man-made fibre making	8	A
8382	8419899010	Heating plant and machinery	8	A
8383	8419899020	Cooling plant and machinery	5	A
8384	8419899030	Evaporating plant and machinery	5	A
8385	8419899040	Condensing plant and machinery	5	A
8386	8419899050	Solar-collectors and equipment	8	A
8387	8419899060	Constant high or low temperature chambers	8	A
8388	8419899070	Constant temperature and humidity chambers	8	A
8389	8419899080	Air-conditioner	8	A
8390	8419899090	Other	5	A
8391	8419901000	Of polymerization autoclaves for man-made fibre making	8	A
8392	8419909010	Of instantaneous or storage water heaters	5	A
8393	8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	A
8394	8419909030	Of air-conditioning machinery, plant and equipment	8	A
8395	8419909040	Of medical, surgical or laboratory sterilisers	0	A
8396	8419909090	Other	5	A
8397	8420101000	For paper making	8	A
8398	8420102000	For textile fabrics	8	A
8399	8420103000	For leather	8	A
8400	8420104000	For rubber or plastic	8	A
8401	8420105000	Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0	A
8402	8420109000	Other	8	A
8403	8420910000	Cylinders	8	A
8404	8420990000	Other	8	A
8405	8421110000	Cream separators	8	A
8406	8421120000	Clothes-dryers	8	A
8407	8421191000	For medical, surgical or laboratory use	8	A
8408	8421192000	For food industry use	8	A

8409	8421193000	For petro-chemical industry use	8	A
8410	8421199000	Other	8	A
8411	8421211000	Of the household type	5	A
8412	8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	5	A
8413	8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	A
8414	8421219090	Other	5	A
8415	8421220000	For filtering or purifying beverages other than water	8	A
8416	8421231000	For internal combustion engines for vehicles of Chapter 87	8	A
8417	8421232000	For aircrafts	8	A
8418	8421239000	Other	8	A
8419	8421291000	For dairy industry	8	A
8420	8421292010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	5	A
8421	8421292090	Other	5	A
8422	8421293010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	A
8423	8421293090	Other	0	A
8424	8421294000	For aircrafts	8	A
8425	8421299010	Of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	A
8426	8421299090	Other	5	A
8427	8421311000	For internal combustion engines for vehicles of Chapter 87	8	A
8428	8421312000	For aircrafts	8	A
8429	8421319000	Other	8	A
8430	8421320000	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5	A
8431	8421391000	For the household type	5	A
8432	8421392000	For purifying exhaust gas for vehicles of Chapter 87	5	A
8433	8421399011	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 ㎝	0	A
8434	8421399019	Other	5	A
8435	8421399021	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 ㎝	0	A
8436	8421399029	Other	0	A
8437	8421399030	For aircrafts	8	A
8438	8421399091	With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 ㎝	0	A
8439	8421399092	Other, HEPA filter which can collect 99.97% or more of 0.3 micrometers of particle in the air	5	A
8440	8421399099	Other	5	A
8441	8421910000	Of centrifuges, including centrifugal dryers	8	A
8442	8421991000	For purifying exhaust gas for vehicles of Chapter 87	5	A
8443	8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	5	A
8444	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 ㎝	0	A
8445	8421999029	Other	5	A
8446	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 ㎝	0	A

8447	8421999039	Other	0	A
8448	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 ㎝	0	A
8449	8421999099	Other	5	A
8450	8422110000	Of the household type	8	A
8451	8422190000	Other	8	A
8452	8422200000	Machinery for cleaning or drying bottles or other containers	8	A
8453	8422301000	Machinery for filling bottles or other containers	8	A
8454	8422302000	Machinery for closing or sealing bottles or other containers	8	A
8455	8422303000	Machinery for capsuling or labelling bottles or other containers	8	A
8456	8422304000	Machinery for aerating beverages	8	A
8457	8422309000	Other	8	A
8458	8422404000	Heat shrink wrapping machinery	8	A
8459	8422409010	Automatic wrapping machinery	8	A
8460	8422409020	Automatic pack tiers	8	A
8461	8422409030	Vacuum packers	8	A
8462	8422409090	Other	8	A
8463	8422901000	Of dish washing machines	8	A
8464	8422902000	Of other packing or wrapping machinery	8	A
8465	8422909000	Other	8	A
8466	8423100000	Personal weighing machines, including baby scales; household scales	8	A
8467	8423201000	Conveyer scale	8	A
8468	8423202000	Feed meter or feed weighers	8	A
8469	8423209000	Other	8	A
8470	8423301000	Using electronic means for gauging weight	0	A
8471	8423309000	Other	8	A
8472	8423811000	Using electronic means for gauging weight	0	A
8473	8423819000	Other	8	A
8474	8423821000	Using electronic means for gauging weight, excluding machines for weighing motor vehicles	0	A
8475	8423829000	Other	8	A
8476	8423891010	Using electronic means for gauging weight	0	A
8477	8423891090	Other	8	A
8478	8423899010	Using electronic means for gauging weight	0	A
8479	8423899090	Other	8	A
8480	8423901011	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	A
8481	8423901019	Other	8	A
8482	8423901091	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	A
8483	8423901099	Other	8	A
8484	8423909010	Using electronic means for gauging weight, excluding parts of machines for weighing motor vehicles	0	A
8485	8423909090	Other	8	A
8486	8424100000	Fire extinguishers, whether or not charged	8	A
8487	8424201000	Spray guns	8	A
8488	8424202010	Of robot type	8	A
8489	8424202090	Other	8	A
8490	8424209000	Other	8	A
8491	8424301000	Steam or sand blasting machines	8	A
8492	8424302000	High-pressure steam cleaners	8	A

8493	8424309000	Other	8	A
8494	8424410000	Portable sprayers	8	A
8495	8424491000	Self-propelled sprayers	8	A
8496	8424499000	Other	8	A
8497	8424820000	Agricultural or horticultural	8	A
8498	8424891000	Of a kind used solely or principally for the manufacture of semiconductors	0	A
8499	8424892000	Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0	A
8500	8424899000	Other	8	A
8501	8424901000	Of fire extinguishers	8	A
8502	8424902000	Of spray guns	8	A
8503	8424903000	Of sprayers	8	A
8504	8424909010	Of a kind used solely or principally for the manufacture of semiconductors	0	A
8505	8424909020	Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0	A
8506	8424909090	Other	8	A
8507	8425111010	Chain blocks	0	A
8508	8425111090	Other	0	A
8509	8425112010	Chain blocks	0	A
8510	8425112090	Other	0	A
8511	8425190000	Other	0	A
8512	8425311000	Pit-head winding gear; winches specially designed for use underground	0	A
8513	8425319000	Other	0	A
8514	8425391000	Pit-head winding gear; winches specially designed for use underground	0	A
8515	8425399000	Other	0	A
8516	8425410000	Built-in jacking systems of a type used in garages	0	A
8517	8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8518	8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8519	8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	A
8520	8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	A
8521	8426110000	Overhead travelling cranes on fixed support	0	A
8522	8426121000	Mobile lifting frames on tyres	0	A
8523	8426122000	Straddle carriers	0	A
8524	8426190000	Other	0	A
8525	8426200000	Tower cranes	0	A
8526	8426301000	Portal cranes	0	A
8527	8426302000	Pedestal jib cranes	0	A
8528	8426410000	On tyres	0	A
8529	8426491000	Of telescopic boom type	0	A
8530	8426492000	Of latticed boom type	0	A
8531	8426499000	Other	0	A
8532	8426910000	Designed for mounting on road vehicles	0	A
8533	8426991000	Ships' derricks	0	A
8534	8426999000	Other	0	A
8535	8427101010	New	8	A
8536	8427101020	Used	8	A
8537	8427102010	New	8	A
8538	8427102020	Used	8	A
8539	8427103000	Automated guided vehicles	8	A
8540	8427201011	New	8	A
8541	8427201012	Used	8	A

8542	8427201021	New	8	A
8543	8427201022	Used	8	A
8544	8427209000	Other	8	A
8545	8427901000	Hand pallet trucks	8	A
8546	8427909000	Other	8	A
8547	8428101000	Lifts	0	A
8548	8428102000	Skip hoists	0	A
8549	8428201000	Pneumatic elevators	0	A
8550	8428202000	Pneumatic conveyors	0	A
8551	8428310000	Specially designed for underground use	0	A
8552	8428320000	Other, bucket type	0	A
8553	8428331010	Of a lifting speed less than 240 m per minute	0	A
8554	8428331020	Of a lifting speed not less than 240 m per minute	0	A
8555	8428332000	Conveyors	0	A
8556	8428390000	Other	0	A
8557	8428401000	Escalators	0	A
8558	8428402000	Moving walkways	0	A
8559	8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	A
8560	8428701000	Robot palletizer, other than those of subheading 8479.50	0	A
8561	8428702000	Automatic Guided Vehicle, other than those of heading 84.27	0	A
8562	8428709000	Other	0	A
8563	8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	A
8564	8428909000	Other	0	A
8565	8429111000	Bulldozers	0	A
8566	8429112000	Angledozers	0	A
8567	8429190000	Other	0	A
8568	8429200000	Graders and levellers	0	A
8569	8429300000	Scrapers	0	A
8570	8429401000	Tamping machines	0	A
8571	8429402000	Road rollers	0	A
8572	8429511011	New	0	A
8573	8429511012	Used	0	A
8574	8429511021	New	0	A
8575	8429511022	Used	0	A
8576	8429511031	New	0	A
8577	8429511032	Used	0	A
8578	8429511091	New	0	A
8579	8429511092	Used	0	A
8580	8429519000	Other	0	A
8581	8429521011	New	0	A
8582	8429521012	Used	0	A
8583	8429521021	New	0	A
8584	8429521022	Used	0	A
8585	8429521090	Other	0	A
8586	8429529000	Other	0	A
8587	8429590000	Other	0	A
8588	8430100000	Pile-drivers and pile-extractors	0	A
8589	8430200000	Snow-ploughs and snow-blowers	0	A
8590	8430310000	Self-propelled	0	A
8591	8430390000	Other	0	A
8592	8430411000	Boring machines	0	A
8593	8430412000	Sinking machines	0	A

8594	8430491000	Test boring machines	0	A
8595	8430499000	Other	0	A
8596	8430500000	Other machinery, self-propelled	0	A
8597	8430610000	Tamping or compacting machinery	0	A
8598	8430690000	Other	0	A
8599	8431100000	Of machinery of heading 84.25	0	A
8600	8431200000	Of machinery of heading 84.27	8	A
8601	8431310000	Of lifts, skip hoists or escalators	0	A
8602	8431390000	Other	0	A
8603	8431411000	Of excavators	0	A
8604	8431419000	Other	0	A
8605	8431420000	Bulldozer or angledozer blades	0	A
8606	8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	A
8607	8431491000	Hydraulic breaker	0	A
8608	8431492000	Crushers	0	A
8609	8431499000	Other	0	A
8610	8432100000	Ploughs	0	A
8611	8432210000	Disc harrows	0	A
8612	8432291000	Scarifiers	0	A
8613	8432292000	Weeders	0	A
8614	8432299000	Other	0	A
8615	8432310000	No-till direct seeders, planters and transplanters	0	A
8616	8432391000	Seeders	0	A
8617	8432392000	Planters and transplanters, including rice transplanters	0	A
8618	8432410000	Manure spreaders	0	A
8619	8432420000	Fertiliser distributors	0	A
8620	8432800000	Other machinery	0	A
8621	8432901000	Of ploughs	0	A
8622	8432902000	Of automatic cultivators	0	A
8623	8432909000	Other	0	A
8624	8433110000	Powered, with the cutting device rotating in a horizontal plane	0	A
8625	8433190000	Other	0	A
8626	8433200000	Other mowers, including cutter bars for tractor mounting	0	A
8627	8433300000	Other haymaking machinery	0	A
8628	8433400000	Straw or fodder balers, including pick-up balers	0	A
8629	8433510000	Combine harvester-threshers	0	A
8630	8433520000	Other threshing machinery	0	A
8631	8433530000	Root or tuber harvesting machines	0	A
8632	8433590000	Other	0	A
8633	8433601000	Eggs grading machines	0	A
8634	8433609010	Grading machines for agricultural produce	0	A
8635	8433609090	Other	0	A
8636	8433901000	Of combine harvester-threshers	0	A
8637	8433902000	Of hay or grass mowers	0	A
8638	8433909000	Other	0	A
8639	8434100000	Milking machines	0	A
8640	8434201000	Homogenisers	0	A
8641	8434209000	Other	0	A
8642	8434901000	Of milking machines	0	A
8643	8434902000	Of homogenisers	0	A
8644	8434909000	Other	0	A
8645	8435101000	Presses for the extraction of fruit juice	8	A

8646	8435102000	Crushers for the extraction of fruit juice	8	A
8647	8435109000	Other	8	A
8648	8435900000	Parts	8	A
8649	8436101000	Feed cutter	8	A
8650	8436102000	Feed grinder, mill or crusher	8	A
8651	8436103000	Feed mixer	8	A
8652	8436109000	Other	8	A
8653	8436211000	Incubators	8	A
8654	8436219000	Other	8	A
8655	8436290000	Other	8	A
8656	8436800000	Other machinery	8	A
8657	8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	A
8658	8436990000	Other	8	A
8659	8437101000	Forage-grass seed selectors	8	A
8660	8437109000	Other	8	A
8661	8437801000	Machinery used in the milling industry	8	A
8662	8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	A
8663	8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	A
8664	8437909000	Other	8	A
8665	8438101000	Bakery machinery	8	A
8666	8438109000	Other	8	A
8667	8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	A
8668	8438300000	Machinery for sugar manufacture	8	A
8669	8438400000	Brewery machinery	8	A
8670	8438501000	Machinery used in meat preparation	8	A
8671	8438509000	Other	8	A
8672	8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	A
8673	8438801000	Machines for preparing fish, shell fish, etc.	8	A
8674	8438809000	Other	8	A
8675	8438900000	Parts	8	A
8676	8439100000	Machinery for making pulp of fibrous cellulosic material	8	A
8677	8439201000	Machines for forming paper	8	A
8678	8439202000	Paper making machine	8	A
8679	8439209000	Other	8	A
8680	8439301000	Reeling machines	8	A
8681	8439302000	Machines for working surface	8	A
8682	8439303000	Machines for impregnating paper or paperboard	8	A
8683	8439309000	Other	8	A
8684	8439910000	Of machinery for making pulp of fibrous cellulosic material	8	A
8685	8439990000	Other	8	A
8686	8440101000	Book-sewing machines	8	A
8687	8440102000	Leaf-folding machines for book-binding	8	A
8688	8440109000	Other	8	A
8689	8440901000	Of book-sewing machines	8	A
8690	8440909000	Other	8	A
8691	8441100000	Cutting machines	8	A
8692	8441201000	Machines for making bags or sacks	8	A
8693	8441202000	Machines for making envelopes	8	A
8694	8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	A
8695	8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	A

8696	8441801000	Paper or paperboard trimming machines	8	A
8697	8441809000	Other	8	A
8698	8441900000	Parts	8	A
8699	8442300000	Machinery, apparatus and equipment	0	A
8700	8442400000	Parts of the foregoing machinery, apparatus or equipment	0	A
8701	8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A
8702	8443110000	Offset printing machinery, reel fed	8	A
8703	8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 ㎝ and the other side not exceeding 36 ㎝ in the unfolded state)	8	A
8704	8443130000	Other offset printing machinery	8	A
8705	8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	A
8706	8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	A
8707	8443160000	Flexographic printing machinery	8	A
8708	8443170000	Gravure printing machinery	8	A
8709	8443191000	Textile printing machines	8	A
8710	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	A
8711	8443199000	Other	8	A
8712	8443311010	Laser beam printer	0	A
8713	8443311020	Dot-matrix printer	0	A
8714	8443311030	Ink-jet printer	0	A
8715	8443311090	Other	0	A
8716	8443313000	Photocopying apparatus which perform one or more of the functions of printing or facsimile transmission	0	A
8717	8443319000	Other	0	A
8718	8443321010	Laser beam printer	0	A
8719	8443321020	Dot-matrix printer	0	A
8720	8443321030	Ink-jet printer	0	A
8721	8443321090	Other	0	A
8722	8443324000	Photocopying apparatus	0	A
8723	8443329000	Other	0	A
8724	8443391010	For the purpose of semiconductor manufacturing	0	A
8725	8443391090	Other	0	A
8726	8443392000	Photocopying apparatus	0	A
8727	8443399000	Other	0	A
8728	8443911010	Automatic feeders	0	A
8729	8443911020	Folders, gummers, perforators and staplers	0	A
8730	8443911090	Other	0	A
8731	8443919000	Other	0	A
8732	8443991000	Of printers	0	A
8733	8443994010	Automatic document feeders	0	A
8734	8443994020	Paper feeders	0	A
8735	8443994030	Sorters	0	A
8736	8443994090	Other	0	A
8737	8443999000	Other	0	A
8738	8444001000	Machines for extruding man-made textiles	5	A
8739	8444002000	Machines for drawing man-made textiles	5	A
8740	8444003000	Machines for texturing man-made textiles	5	A
8741	8444009000	Other	5	A
8742	8445110000	Carding machines	5	A

8743	8445120000	Combing machines	5	A
8744	8445130000	Drawing or roving machines	5	A
8745	8445191000	Blowing and mixing machines	5	A
8746	8445199000	Other	8	A
8747	8445201010	Fine spinning frames	5	A
8748	8445201090	Other	5	A
8749	8445202000	For wool	5	A
8750	8445203000	For silk	5	A
8751	8445209000	Other	5	A
8752	8445301000	For filament yarns	5	A
8753	8445302000	For spun yarns	5	A
8754	8445309000	Other	5	A
8755	8445401000	Cone winders	5	A
8756	8445409000	Other	5	A
8757	8445901000	Warping machines	8	A
8758	8445902000	Warp sizing machines	8	A
8759	8445909000	Other	8	A
8760	8446100000	For weaving fabrics of a width not exceeding 30 ㎝	8	A
8761	8446210000	Power looms	8	A
8762	8446290000	Other	8	A
8763	8446301010	For cotton	8	A
8764	8446301090	Other	8	A
8765	8446302000	Of air-jet type	8	A
8766	8446303000	Of water-jet type	8	A
8767	8446309000	Other	8	A
8768	8447111000	Stocking knitting machines	8	A
8769	8447119000	Other	8	A
8770	8447120000	With cylinder diameter exceeding 165 ㎜	8	A
8771	8447201010	Hand-knitting machines (including semi- automatic flat knitting machines)	8	A
8772	8447201020	Automatic flat knitting machines	8	A
8773	8447201090	Other	8	A
8774	8447202010	Raschel knitting machines	8	A
8775	8447202020	Tricot knitting machines	8	A
8776	8447202090	Other	8	A
8777	8447209000	Other	8	A
8778	8447901000	Lace machines	8	A
8779	8447902010	Automatic embroidery machines	8	A
8780	8447902090	Other	8	A
8781	8447903000	Machines for making knotted net	8	A
8782	8447909000	Other	8	A
8783	8448111000	Dobbies	8	A
8784	8448112000	Jacquards	8	A
8785	8448119000	Other	8	A
8786	8448191000	Warp beam stands or creels	8	A
8787	8448199000	Other	8	A
8788	8448201000	Extruding nipples	5	A
8789	8448209000	Other	5	A
8790	8448310000	Card clothing	8	A
8791	8448320000	Of machines for preparing textile fibres, other than card clothing	8	A
8792	8448330000	Spindles, spindle flyers, spinning rings and ring travellers	8	A
8793	8448391000	Warp beams	8	A
8794	8448399000	Other	8	A

8795	8448420000	Reeds for looms, healds and heald-frames	8	A
8796	8448490000	Other	8	A
8797	8448511000	Hosiery needles	8	A
8798	8448519000	Other	8	A
8799	8448590000	Other	8	A
8800	8449001000	Machinery	8	A
8801	8449002000	Blocks for making hats	8	A
8802	8449009000	Parts	8	A
8803	8450110000	Fully-automatic machines	8	A
8804	8450120000	Other machines, with built-in centrifugal drier	8	A
8805	8450190000	Other	8	A
8806	8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	A
8807	8450900000	Parts	8	A
8808	8451100000	Dry-cleaning machines	8	A
8809	8451210000	Each of a dry linen capacity not exceeding 10 kg	8	A
8810	8451290000	Other	8	A
8811	8451301000	Steam presses	8	A
8812	8451309000	Other	8	A
8813	8451401000	Washing machines	8	A
8814	8451402000	Bleaching machines	8	A
8815	8451403000	Dyeing machines	8	A
8816	8451501000	Reeling, unreeling machines	8	A
8817	8451502000	Cutting machines	8	A
8818	8451509000	Other	8	A
8819	8451801000	Heat treating machines	8	A
8820	8451802000	Stentering machines	8	A
8821	8451803000	Mercerising machines	8	A
8822	8451809010	Shrinking machines	8	A
8823	8451809020	Coating or impregnating machines	8	A
8824	8451809030	Raising machines	8	A
8825	8451809050	Clothing care appliances of household type	8	A
8826	8451809090	Other	8	A
8827	8451902000	Of drying machines	8	A
8828	8451909000	Other	8	A
8829	8452101020	For zigzag stitch	8	A
8830	8452101090	Other	8	A
8831	8452102000	Of manual type	8	A
8832	8452212000	For sewing sacks	8	A
8833	8452219000	Other	8	A
8834	8452292000	For sewing sacks	8	A
8835	8452299000	Other	8	A
8836	8452300000	Sewing machine needles	8	A
8837	8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	A
8838	8452909000	Other parts of sewing machines	8	A
8839	8453101000	Machinery for preparing hides, skins or leather	8	A
8840	8453102000	Machinery for tanning hides, skins or leather	8	A
8841	8453103000	Machinery for working hides, skins or leather	8	A
8842	8453200000	Machinery for making or repairing footwear	8	A
8843	8453800000	Other machinery	8	A
8844	8453900000	Parts	8	A
8845	8454100000	Converters	8	A
8846	8454200000	Ingot moulds and ladles	8	A

8847	8454301010	Die-casting machines	8	A
8848	8454301090	Other	8	A
8849	8454309000	Other	8	A
8850	8454901000	Of converters	8	A
8851	8454909000	Other	8	A
8852	8455100000	Tube mills	8	A
8853	8455210000	Hot or combination hot and cold	8	A
8854	8455220000	Cold	8	A
8855	8455301000	Of casting	8	A
8856	8455302000	Of forging	8	A
8857	8455309000	Other	8	A
8858	8455900000	Other parts	8	A
8859	8456111000	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	0	A
8860	8456119000	Other	8	A
8861	8456121000	Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	0	A
8862	8456129000	Other	8	A
8863	8456200000	Operated by ultrasonic processes	8	A
8864	8456301010	Wire-cut machine, operated by electro-discharge processes	8	A
8865	8456301090	Other	8	A
8866	8456309000	Other	8	A
8867	8456400000	Operated by plasma arc processes	8	A
8868	8456500000	Water-jet cutting machines	8	A
8869	8456900000	Other	8	A
8870	8457104000	5-axis machining centres, including those capable of being partial 5-axis process	8	A
8871	8457109010	Of vertical type	8	A
8872	8457109020	Of horizontal type	8	A
8873	8457109030	Of double column type	8	A
8874	8457109090	Other	8	A
8875	8457200000	Unit construction machines (single station)	8	A
8876	8457300000	Multi-station transfer machines	8	A
8877	8458110000	Numerically controlled	8	A
8878	8458190000	Other	8	A
8879	8458910000	Numerically controlled	8	A
8880	8458990000	Other	8	A
8881	8459100000	Way-type unit head machines	8	A
8882	8459211000	Deep hole drilling machines having the maximum drilling depth exceeding 5m	8	A
8883	8459219000	Other	8	A
8884	8459291000	Radial drilling machines	8	A
8885	8459292000	Upright drilling machines	8	A
8886	8459293000	Multi-spindle drilling machines	8	A
8887	8459299000	Other	8	A
8888	8459310000	Numerically controlled	8	A
8889	8459390000	Other	8	A
8890	8459411000	Jig boring machines	8	A
8891	8459412000	Horizontal boring machines	8	A
8892	8459419000	Other	8	A
8893	8459490000	Other	8	A
8894	8459510000	Numerically controlled	8	A
8895	8459590000	Other	8	A

8896	8459611000	Bed type milling machines	8	A
8897	8459612000	Planing milling machines	8	A
8898	8459619000	Other	8	A
8899	8459691000	Bed type milling machines	8	A
8900	8459699000	Other	8	A
8901	8459701000	Tapping machines	8	A
8902	8459709000	Other threading machines	8	A
8903	8460120000	Numerically controlled	8	A
8904	8460190000	Other	8	A
8905	8460220000	Centreless grinding machines, numerically controlled	8	A
8906	8460230000	Other cylindrical grinding machines, numerically controlled	8	A
8907	8460241000	Internal grinding machines	8	A
8908	8460242000	Profile grinding machines	8	A
8909	8460249000	Other	8	A
8910	8460291000	Cylindrical grinding machines	8	A
8911	8460292000	Internal grinding machines	8	A
8912	8460293000	Centreless grinding machines	8	A
8913	8460294000	Profile grinding machines	8	A
8914	8460299000	Other	8	A
8915	8460310000	Numerically controlled	8	A
8916	8460390000	Other	8	A
8917	8460401000	Honing machines	8	A
8918	8460402000	Lapping machines	8	A
8919	8460900000	Other	8	A
8920	8461200000	Shaping or slotting machines	8	A
8921	8461300000	Broaching machines	8	A
8922	8461401010	Numerically controlled	8	A
8923	8461401090	Other	8	A
8924	8461402000	Gear grinding or gear finishing machines	8	A
8925	8461500000	Sawing or cutting-off machines	8	A
8926	8461900000	Other	8	A
8927	8462110000	Closed die forging machines	8	A
8928	8462191000	Air hammer	8	A
8929	8462199000	Other	8	A
8930	8462221000	Numerically controlled	8	A
8931	8462229000	Other	8	A
8932	8462230000	Numerically controlled press brakes	8	A
8933	8462240000	Numerically controlled panel benders	8	A
8934	8462250000	Numerically controlled roll forming machines	8	A
8935	8462260000	Other numerically controlled bending, folding, straightening or flattening machines	8	A
8936	8462291000	Numerically controlled	8	A
8937	8462299000	Other	8	A
8938	8462321010	Numerically controlled	8	A
8939	8462321090	Other	8	A
8940	8462322010	Numerically controlled	8	A
8941	8462322090	Other	8	A
8942	8462330000	Numerically controlled shearing machines	8	A
8943	8462390000	Other	8	A
8944	8462420000	Numerically controlled	8	A
8945	8462490000	Other	8	A
8946	8462510000	Numerically controlled	8	A
8947	8462590000	Other	8	A

8948	8462610000	Hydraulic presses	8	A
8949	8462620000	Mechanical presses	8	A
8950	8462630000	Servo-presses	8	A
8951	8462690000	Other	8	A
8952	8462900000	Other	8	A
8953	8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	A
8954	8463200000	Thread rolling machines	8	A
8955	8463300000	Machines for working wire	8	A
8956	8463900000	Other	8	A
8957	8464100000	Sawing machines	8	A
8958	8464201000	For working optical or spectacle glass	8	A
8959	8464202000	For working other glass	8	A
8960	8464209000	Other	8	A
8961	8464901000	Machine-tools for cold working glass	8	A
8962	8464902000	Machine-tools for working concrete	8	A
8963	8464903000	Machine-tools for working ceramics	8	A
8964	8464909000	Other	8	A
8965	8465101000	For working wood	8	A
8966	8465109000	Other	8	A
8967	8465201000	For working wood	8	A
8968	8465209000	Other	8	A
8969	8465911000	For working wood	8	A
8970	8465919000	Other	8	A
8971	8465921000	For working wood	8	A
8972	8465929000	Other	8	A
8973	8465931000	For working wood	8	A
8974	8465939000	Other	8	A
8975	8465941000	For working wood	8	A
8976	8465949000	Other	8	A
8977	8465951000	For working wood	8	A
8978	8465959000	Other	8	A
8979	8465961000	For working wood	8	A
8980	8465969000	Other	8	A
8981	8465991000	For working wood	8	A
8982	8465999000	Other	8	A
8983	8466100000	Tool holders and self-opening dieheads	8	A
8984	8466201000	For aircrafts	8	A
8985	8466209000	Other	8	A
8986	8466300000	Dividing heads and other special attachments for machines	8	A
8987	8466910000	For machines of heading 84.64	8	A
8988	8466920000	For machines of heading 84.65	8	A
8989	8466931000	Of machine tools of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	0	A
8990	8466939000	Other	8	A
8991	8466940000	For machines of heading 84.62 or 84.63	8	A
8992	8467111000	Rock drillers	8	A
8993	8467112000	Screw drivers	8	A
8994	8467113000	Grinders	8	A
8995	8467114000	Impact wrench	8	A
8996	8467115000	Drill	8	A
8997	8467119000	Other	8	A
8998	8467191000	Rock drillers	8	A

8999	8467199000	Other	8	A
9000	8467210000	Drills of all kinds	8	A
9001	8467220000	Saws	8	A
9002	8467290000	Other	8	A
9003	8467810000	Chain saws	8	A
9004	8467891010	Of subheading 8430.49 or 8479.10	0	A
9005	8467891020	Of HSK 8479.89-9010, 8479.89-9030 or 8479.89-9091	8	A
9006	8467891090	Other	8	A
9007	8467899000	Other	8	A
9008	8467910000	Of chain saws	8	A
9009	8467920000	Of pneumatic tools	8	A
9010	8467990000	Other	8	A
9011	8468100000	Hand-held blow pipes	8	A
9012	8468201000	Gas welding machines	8	A
9013	8468202000	Gas automatic cutting machines	8	A
9014	8468209000	Other	8	A
9015	8468800000	Other machinery and apparatus	8	A
9016	8468900000	Parts	8	A
9017	8470103000	Electronic calculators	0	A
9018	8470104000	Pocket-size data recording, reproducing and displaying machines with calculating functions	0	A
9019	8470210000	Incorporating a printing device	0	A
9020	8470290000	Other	0	A
9021	8470300000	Other calculating machines	0	A
9022	8470500000	Cash registers	0	A
9023	8470902000	Ticket-issuing machines	0	A
9024	8470909000	Other	0	A
9025	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	A
9026	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	A
9027	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	A
9028	8471419000	Other	0	A
9029	8471491010	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	A
9030	8471491020	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	A
9031	8471491090	Other	0	A
9032	8471499000	Other	0	A
9033	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	A
9034	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	A
9035	8471509000	Other	0	A
9036	8471601010	Character (mark) readers	0	A
9037	8471601020	Key entry system	0	A
9038	8471601030	Mouse	0	A
9039	8471601040	Scanners	0	A
9040	8471601090	Other	0	A
9041	8471602000	Output units	0	A
9042	8471603000	Input and output units	0	A
9043	8471701000	Main storage units (RAM & ROM)	0	A
9044	8471702020	Hard disk drive	0	A
9045	8471702031	Compact disc drive	0	A
9046	8471702032	Digital video disc drive	0	A

9047	8471702033	Blu-ray disk drive	0	A
9048	8471702039	Other	0	A
9049	8471702090	Other	0	A
9050	8471709000	Other	0	A
9051	8471801000	Sound cards	0	A
9052	8471802000	Video cards	0	A
9053	8471809000	Other	0	A
9054	8471900000	Other	0	A
9055	8472100000	Duplicating machines	0	A
9056	8472300000	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	8	A
9057	8472901010	Automatic banknote or coin dispensers	0	A
9058	8472901020	Automatic banknote or coin receiving machines	0	A
9059	8472901040	Automatic banknote or coin dispensing and receiving machines	0	A
9060	8472901050	Coin-counting or wrapping machines	0	A
9061	8472901090	Other	0	A
9062	8472902000	Automatic sheet making machines for duplicating and printing	0	A
9063	8472903000	Ticket-issuing machines	0	A
9064	8472904000	Pencil-sharpening machines	0	A
9065	8472905000	Paper shredders	0	A
9066	8472909000	Other	8	A
9067	8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
9068	8473291000	Of machines of subheading 8470.30	0	A
9069	8473293000	Of machines of subheading 8470.50	0	A
9070	8473294000	Of machines of subheading 8470.90	0	A
9071	8473301000	Magnetic head	0	A
9072	8473302000	Main board, designed to be equipped with microprocessor unit	0	A
9073	8473303000	Case for computer	0	A
9074	8473304060	DRAM modules	0	A
9075	8473304090	Other	0	A
9076	8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	A
9077	8473309090	Other	0	A
9078	8473400000	Parts and accessories of the machines of heading 84.72	0	A
9079	8473500000	Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	0	A
9080	8474100000	Sorting, screening, separating or washing machines	0	A
9081	8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	A
9082	8474209000	Other	0	A
9083	8474311000	Batcher plants	0	A
9084	8474319000	Other	0	A
9085	8474321000	Asphalt plants	0	A
9086	8474329000	Other	0	A
9087	8474390000	Other	0	A
9088	8474801000	Machines for forming foundry moulds of sands	0	A
9089	8474802000	Machinery for agglomerating, moulding or shaping	0	A
9090	8474809000	Other	0	A
9091	8474900000	Parts	0	A
9092	8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	A
9093	8475210000	Machines for making optical fibres and preforms thereof	0	A
9094	8475291000	For the manufacture of plate glass	8	A
9095	8475292000	For the manufacture of glass-bottle	8	A

9096	8475299000	Other	8	A
9097	8475901000	Of machines for the manufacture of plate glass	8	A
9098	8475902000	Of machines for making optical fibres and preforms thereof	0	A
9099	8475909000	Other	8	A
9100	8476210000	Incorporating heating or refrigerating devices	8	A
9101	8476290000	Other	8	A
9102	8476810000	Incorporating heating or refrigerating devices	8	A
9103	8476891000	For selling foods	8	A
9104	8476894000	For money-changing	0	A
9105	8476899000	Other	8	A
9106	8476901000	Of money-changing machines	0	A
9107	8476909000	Other	8	A
9108	8477101000	For rubber-industry	8	A
9109	8477102000	For plastic-industry	8	A
9110	8477201000	For rubber-industry	8	A
9111	8477202000	For plastic-industry	8	A
9112	8477300000	Blow moulding machines	8	A
9113	8477400000	Vacuum moulding machines and other thermoforming machines	8	A
9114	8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	A
9115	8477590000	Other	8	A
9116	8477800000	Other machinery	8	A
9117	8477900000	Parts	8	A
9118	8478100000	Machinery	8	A
9119	8478900000	Parts	8	A
9120	8479101000	Mortar or concrete spreading machines	0	A
9121	8479102000	Other road making machines	0	A
9122	8479109000	Other	0	A
9123	8479200000	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	8	A
9124	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	A
9125	8479400000	Rope or cable-making machines	8	A
9126	8479501000	Of subheading 8479.81, 8479.82, HSK 8479.89-9010, 8479.89-9030, 8479.89-9060 or 8479.89-9091	8	A
9127	8479502000	Of HSK 8479.89-9080	8	A
9128	8479509000	Other	8	A
9129	8479600000	Evaporative air coolers	8	A
9130	8479710000	Of a kind used in airports	8	A
9131	8479790000	Other	8	A
9132	8479811000	Metal scouring machines	8	A
9133	8479812010	For the purpose of semiconductor manufacturing	3	A
9134	8479812090	Other	8	A
9135	8479813000	Winding machines	8	A
9136	8479814000	Insulating or protective material covering machines	8	A
9137	8479819000	Other	8	A
9138	8479821000	Mixers	5	A
9139	8479822000	Crushers and grinders	5	A
9140	8479823000	Homogenisers	5	A
9141	8479824000	Agitators	5	A
9142	8479829000	Other	5	A
9143	8479830000	Cold isostatic presses	8	A

9144	8479891010	Air purifiers (having functions of humidifying and dehumidifying)	8	A
9145	8479891090	Other	8	A
9146	8479892010	Of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
9147	8479892090	Other	8	A
9148	8479899010	Presses or extruding machines	5	A
9149	8479899020	Machines and appliances for ships or fishing industry	8	A
9150	8479899030	Eyeletting or tubular rivetting machines	8	A
9151	8479899050	Coating machines	8	A
9152	8479899060	Auto-door operators	8	A
9153	8479899080	Automatic winding machines for fishing	8	A
9154	8479899091	For vehicles of Chapter 87	8	A
9155	8479899099	Other	5	A
9156	8479901010	Of air coolers (including parts of carcoolers)	8	A
9157	8479901020	Of machines and mechanical appliances of the household type	8	A
9158	8479901030	Of vehicles of Chapter 87	8	A
9159	8479902000	Of those specified in HSK 8479.89-9080	8	A
9160	8479903000	Of machines and mechanical appliances for making semi-conductor devices	8	A
9161	8479904000	Of subheading 8479.7	8	A
9162	8479905010	Of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
9163	8479905090	Other	5	A
9164	8479909010	Of machinery for public works, building or the like	8	A
9165	8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	A
9166	8479909030	Of rope or cable-making machines	8	A
9167	8479909040	Of machines and appliances for treating metal	5	A
9168	8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5	A
9169	8479909060	Of presses or extruding machines	5	A
9170	8479909070	Of machines and appliances of ships or fishing industry	8	A
9171	8479909090	Other	5	A
9172	8480100000	Moulding boxes for metal foundry	8	A
9173	8480200000	Mould bases	8	A
9174	8480300000	Moulding patterns	8	A
9175	8480410000	Injection or compression types	8	A
9176	8480490000	Other	8	A
9177	8480500000	Moulds for glass	8	A
9178	8480600000	Moulds for mineral materials	8	A
9179	8480710000	Injection or compression types	8	A
9180	8480790000	Other	8	A
9181	8481100000	Pressure-reducing valves	8	A
9182	8481201000	Valves for oleohydraulic transmissions	8	A
9183	8481202000	Valves for pneumatic transmissions	8	A
9184	8481300000	Check (nonreturn) valves	8	A
9185	8481400000	Safety or relief valves	8	A
9186	8481801010	Electrically operated	8	A
9187	8481801020	Hydraulic pressure operated	8	A
9188	8481801030	Other automatically controlled	8	A
9189	8481801090	Other	8	A
9190	8481802000	Taps, cocks and traps	8	A
9191	8481809000	Other	8	A
9192	8481900000	Parts	8	A

9193	8482102000	Of the inside diameter not exceeding 100 ㎜	13	A
9194	8482109000	Other	8	A
9195	8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	A
9196	8482300000	Spherical roller bearings	8	A
9197	8482400000	Needle roller bearings, including cage and needle roller assemblies	8	A
9198	8482500000	Other cylindrical roller bearings, including cage and roller assemblies	8	A
9199	8482800000	Other, including combined ball/roller bearings	8	A
9200	8482910000	Balls, needles and rollers	8	A
9201	8482990000	Other	8	A
9202	8483101000	For aircrafts	3	A
9203	8483109010	For vehicles of Chapter 87	8	A
9204	8483109090	Other	8	A
9205	8483201000	For aircrafts	3	A
9206	8483209000	Other	8	A
9207	8483301000	For aircrafts	3	A
9208	8483309000	Other	8	A
9209	8483401010	Roller screws	3	A
9210	8483401090	Other	3	A
9211	8483409010	Gear	8	A
9212	8483409020	Gear boxes	8	A
9213	8483409030	Continuously variable transmissions	8	A
9214	8483409040	Roller screws	8	A
9215	8483409050	Ball screws	8	A
9216	8483409090	Other	8	A
9217	8483501000	For aircrafts	8	A
9218	8483509000	Other	8	A
9219	8483601000	For aircrafts	3	A
9220	8483602000	For wind-powered generators	5	A
9221	8483609000	Other	8	A
9222	8483901000	For aircrafts	3	A
9223	8483902000	For wind-powered generators	5	A
9224	8483909000	Other	8	A
9225	8484101000	For vehicles of Chapter 87	8	A
9226	8484109000	Other	8	A
9227	8484200000	Mechanical seals	8	A
9228	8484900000	Other	8	A
9229	8485100000	By metal deposit	8	A
9230	8485201000	Desktop 3D printers operated by material extrusion	8	A
9231	8485209000	Other	8	A
9232	8485300000	By plaster, cement, ceramics or glass deposit	8	A
9233	8485800000	Other	8	A
9234	8485900000	Parts	8	A
9235	8486101000	Spin dryers by centrifugal process	0	A
9236	8486102000	Apparatus for growing or pulling monocrystal boules	0	A
9237	8486103010	Machines for sawing monocrystal boules into slices	0	A
9238	8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	A
9239	8486103090	Other	0	A
9240	8486104010	Operated by laser or other light or photon beam processes	0	A
9241	8486104020	Operated by electro-chemical, electron beam, ionic-beam or plasma arc process	0	A
9242	8486105010	Resistance heated furnaces and ovens	0	A

9243	8486105030	Other furnaces and ovens	0	A
9244	8486109000	Other	0	A
9245	8486201000	Spin dryers by centrifugal process	0	A
9246	8486202100	Resistance heated furnaces and ovens	0	A
9247	8486202200	Furnaces and ovens functioning by induction or dielectric loss	0	A
9248	8486202300	Other furnaces and ovens	0	A
9249	8486203000	Ion implanters for doping semiconductor materials	0	A
9250	8486204000	Machines for depositing membrance or sputtering metal on semiconductor wafers	0	A
9251	8486205000	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening	0	A
9252	8486206010	Direct write-on-semiconductor wafer apparatus	0	A
9253	8486206020	Step and repeat aligners	0	A
9254	8486206091	Laser operated apparatus	0	A
9255	8486206099	Other	0	A
9256	8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	A
9257	8486208100	Operated by laser or other light or photon beam processes	0	A
9258	8486208410	For dry-etching patterns on semiconductor materials	0	A
9259	8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	A
9260	8486208490	Other	0	A
9261	8486209100	Mechanical appliances for projecting, dispersing or spraying liquids or powders	0	A
9262	8486209200	Machines of coating and developing or stabilizing photoresist	0	A
9263	8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	A
9264	8486209320	Dicing machines for scribing or scoring semiconductor wafers	0	A
9265	8486209390	Other	0	A
9266	8486209400	Machine for washing wafers, carrier or tube	0	A
9267	8486209500	Machine for mounting tape on semiconductor wafers	0	A
9268	8486209600	Machine for sawing semiconductor wafer into chips	0	A
9269	8486209900	Other	0	A
9270	8486301010	Grinding or polishing machines	0	A
9271	8486301020	Coating or developing machines	0	A
9272	8486301031	Operated by physical method	0	A
9273	8486301032	Operated by chemical method	0	A
9274	8486301040	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
9275	8486301050	Etchers machines	0	A
9276	8486301060	Apparatus for stripping or cleaning	0	A
9277	8486301090	Other	0	A
9278	8486302010	Grinding or polishing machines	0	A
9279	8486302020	Coating or developing machines	0	A
9280	8486302031	Operated by physical method	0	A
9281	8486302032	Operated by chemical method	0	A
9282	8486302040	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	A
9283	8486302050	Etchers machines	0	A
9284	8486302060	Apparatus for stripping or cleaning	0	A
9285	8486302070	Machine and apparatus for liquid crystal progress of work	0	A
9286	8486302090	Other	0	A
9287	8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	A
9288	8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	A
9289	8486401030	Machines of coating, developing or stabilizing photoresist	0	A

9290	8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	0	A
9291	8486401090	Other	0	A
9292	8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	A
9293	8486402020	Machines for inserting or removing semiconductor devices	0	A
9294	8486402031	Encapsulation equipment for assembly of semiconductors	0	A
9295	8486402039	Other	0	A
9296	8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	0	A
9297	8486402070	Moulds for rubber or plastics of injection or compression types	0	A
9298	8486402080	Machines for bonding semiconductor die, washing wafers, carrier or tube	0	A
9299	8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	A
9300	8486402093	Machines for forming connections(bump) on an entire wafer before dicing	0	A
9301	8486402095	Resistance heated electric furnaces and ovens	0	A
9302	8486402099	Other	0	A
9303	8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	A
9304	8486403020	For lifting, handling, loading or unloading of flat panel display	0	A
9305	8486403090	Other	0	A
9306	8486901000	Of machines and apparatus for the manufacture of boules or wafers	0	A
9307	8486902030	Electrostatic chuck	0	A
9308	8486902040	Of machines for coating, developing, deposition or etching	0	A
9309	8486902090	Other	0	A
9310	8486903050	Of machines and apparatus for the manufacture of OLED displays	0	A
9311	8486903060	Of machines and apparatus for the manufacture of liquid crystal displays	0	A
9312	8486903090	Other	0	A
9313	8486904000	Of machines and apparatus specified in Note 11 (C) to this Chapter	0	A
9314	8487100000	Ships' or boats' propellers and blades therefor	8	A
9315	8487901000	For vehicles of Chapter 87	8	A
9316	8487909010	Oil seal rings	8	A
9317	8487909090	Other	8	A
9318	8501101000	DC motors	8	A
9319	8501102000	AC motors	8	A
9320	8501103000	Universal AC/DC motors	8	A
9321	8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	A
9322	8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	A
9323	8501203000	Of an output exceeding 750 W	8	A
9324	8501311010	Of an output not exceeding 100 W	8	A
9325	8501311090	Other	8	A
9326	8501312000	DC generators	8	A
9327	8501321000	DC motors	8	A
9328	8501322000	DC generators	8	A
9329	8501331000	DC motors	8	A
9330	8501332000	DC generators	8	A
9331	8501341000	DC motors	8	A
9332	8501342000	DC generators	8	A
9333	8501401000	Of an output not exceeding 100 W	8	A
9334	8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	A

9335	8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
9336	8501404000	Of an output exceeding 75 kW	8	A
9337	8501510000	Of an output not exceeding 750 W	8	A
9338	8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
9339	8501531000	Of an output not exceeding 375 kW	8	A
9340	8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	A
9341	8501534000	Of an output exceeding 1500 kW	8	A
9342	8501611000	Of an output not exceeding 750 VA	8	A
9343	8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
9344	8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
9345	8501631000	Not less than an output equivalent to 400 kW	0	A
9346	8501639000	Other	8	A
9347	8501640000	Of an output exceeding 750 kVA	0	A
9348	8501710000	Of an output not exceeding 50 W	8	A
9349	8501721000	Of an output exceeding 50 W but not exceeding 750 W	8	A
9350	8501722000	Of an output exceeding 750 W but not exceeding 75 kW	8	A
9351	8501723000	Of an output exceeding 75 kW but not exceeding 375 kW	8	A
9352	8501724000	Of an output exceeding 375 kW	8	A
9353	8501801000	Of an output not exceeding 750 VA	8	A
9354	8501802000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
9355	8501803000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
9356	8501804010	Not less than an output equivalent to 400 kW	0	A
9357	8501804090	Other	8	A
9358	8501805000	Of an output exceeding 750 kVA	0	A
9359	8502111000	Of an output not exceeding 750 VA	8	A
9360	8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	A
9361	8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
9362	8502131010	Not less than an output equivalent to 400 kW	0	A
9363	8502131090	Other	8	A
9364	8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	A
9365	8502134000	Of an output exceeding 3500 kVA	0	A
9366	8502201000	Of an output not exceeding 75 kVA	8	A
9367	8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	A
9368	8502203010	Not less than an output equivalent to 400 kW	0	A
9369	8502203090	Other	8	A
9370	8502204000	Of an output exceeding 750 kVA	0	A
9371	8502311000	Of an output not exceeding 75 kVA	5	A
9372	8502312000	Of an output exceeding 75 kVA but not exceeding 750 kVA	5	A
9373	8502314000	Of an output exceeding 750 kVA	5	A
9374	8502391000	Of an output not exceeding 75 kVA	5	A
9375	8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	5	A
9376	8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	5	A
9377	8502394000	Of an output exceeding 750 kVA	5	A
9378	8502400000	Electric rotary converters	8	A
9379	8503001000	Of motors	8	A
9380	8503002010	For wind-powered generators	5	A
9381	8503002090	Other	5	A
9382	8503003000	Of rotary converters	8	A
9383	8504101010	Rated at not more than 1 A	8	A
9384	8504101020	Rated at more than 1 A but not more than 20 A	8	A
9385	8504102000	Rated at more than 20 A but not more than 60 A	8	A
9386	8504103000	Rated at more than 60 A	8	A
9387	8504211000	Instrument transformers	8	A

9388	8504219010	Having a power handling capacity not exceeding 100 kVA	8	A
9389	8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	8	A
9390	8504221000	Instrument transformers	8	A
9391	8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	A
9392	8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	A
9393	8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	A
9394	8504230000	Having a power handling capacity exceeding 10,000 kVA	8	A
9395	8504311000	Instrument transformers	8	A
9396	8504312000	Voltage regulators	8	A
9397	8504319010	Having a power handling capacity not exceeding 100 VA	8	A
9398	8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	A
9399	8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	A
9400	8504321000	Instrument transformers	8	A
9401	8504322000	Voltage regulators	8	A
9402	8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	A
9403	8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	A
9404	8504331000	Instrument transformers	8	A
9405	8504332000	Voltage regulators	8	A
9406	8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	A
9407	8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	A
9408	8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	A
9409	8504341000	Instrument transformers	8	A
9410	8504342000	Voltage regulators	8	A
9411	8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	A
9412	8504349030	Having a power handling capacity exceeding 2,000 kVA	8	A
9413	8504401010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9414	8504401090	Other	1	A
9415	8504402011	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9416	8504402019	Other	1	A
9417	8504402091	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9418	8504402099	Other	1	A
9419	8504403010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9420	8504403090	Other	1.625	A
9421	8504404010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9422	8504404090	Other	1.625	A
9423	8504405010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9424	8504405090	Other	1.625	A
9425	8504409011	For automatic data processing machines	0	A

9426	8504409019	Other	0	A
9427	8504409091	For telecommunication apparatus	0	A
9428	8504409099	Other	1.625	A
9429	8504501010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9430	8504501090	Other	0	A
9431	8504502010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9432	8504502090	Other	0	A
9433	8504509010	For automatic data processing machines and units of heading 84.71 or of subheadings 8443.31, 8443.32, 8528.42, 8528.52 or 8528.62, and telecommunication apparatus	0	A
9434	8504509090	Other	0	A
9435	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	A
9436	8504909000	Other	0	A
9437	8505111000	Of alnico	8	A
9438	8505119000	Other	8	A
9439	8505191000	Of iron oxide	8	A
9440	8505199000	Other	8	A
9441	8505200000	Electro-magnetic couplings, clutches and brakes	8	A
9442	8505901010	Of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 90.18	0	A
9443	8505901090	Other	8	A
9444	8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	A
9445	8505903000	Electro-magnetic lifting heads	8	A
9446	8505909000	Parts	8	A
9447	8506101000	Manganese batteries	13	A
9448	8506102000	Alkali manganese batteries	13	A
9449	8506109000	Other	8	B
9450	8506300000	Mercuric oxide	8	B
9451	8506400000	Silver oxide	8	B
9452	8506500000	Lithium	8	A
9453	8506600000	Air-Zinc	8	A
9454	8506801000	Zinc oxide	8	B
9455	8506809000	Other	8	A
9456	8506900000	Parts	8	A
9457	8507100000	Lead-acid, of a kind used for starting piston engines	8	A
9458	8507200000	Other lead-acid accumulators	8	A
9459	8507300000	Nickel-cadmium accumulators	8	A
9460	8507500000	Nickel-metal hydride accumulators	8	A
9461	8507602000	For electric vehicles	8	A
9462	8507603000	For energy storage systems	8	A
9463	8507609000	Other	8	A
9464	8507800000	Other accumulators		
		- Nickel-iron	8	B
		- Other	8	A
9465	8507901000	Separators	8	A
9466	8507909000	Other	8	A
9467	8508111000	Of robot type	8	A
9468	8508119000	Other	8	A
9469	8508192000	Of robot type	8	A

9470	8508199000	Other	8	A
9471	8508600000	Other vacuum cleaners	8	A
9472	8508701000	Of HSK 8508.11-9000	8	A
9473	8508702000	Of HSK 8508.19-9000 or 8508.60-0000	8	A
9474	8508703000	Of HSK 8508.11-1000 or 8508.19-2000	8	A
9475	8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	A
9476	8509801000	Coffee grinders	8	A
9477	8509802000	Ice grinders	8	A
9478	8509803000	Floor polishers	8	A
9479	8509804000	Kitchen waste disposers	8	A
9480	8509809000	Other	8	A
9481	8509900000	Parts	8	A
9482	8510100000	Shavers	8	A
9483	8510200000	Hair clippers	8	A
9484	8510300000	Hair-removing appliances	8	A
9485	8510901000	Of shavers	8	A
9486	8510902000	Of hair clippers	8	A
9487	8510903000	Of hair-removing appliances	8	A
9488	8511101000	For aircrafts	3	A
9489	8511109000	Other	8	A
9490	8511201000	For aircrafts	3	A
9491	8511209000	Other	8	A
9492	8511301000	For aircrafts	3	A
9493	8511309000	Other	8	A
9494	8511401000	For aircrafts	3	A
9495	8511409000	Other	8	A
9496	8511501000	For aircrafts	3	A
9497	8511509000	Other	8	A
9498	8511801000	For aircraft	3	A
9499	8511809000	Other	8	A
9500	8511901000	For aircraft	3	A
9501	8511909000	Other	8	A
9502	8512101000	Of light-emitting diode (LED)	8	A
9503	8512109000	Other	8	A
9504	8512201010	Of light-emitting diode (LED)	8	A
9505	8512201090	Other	8	A
9506	8512202010	Of light-emitting diode (LED)	8	A
9507	8512202090	Other	8	A
9508	8512300000	Sound signalling equipment	8	A
9509	8512400000	Windscreen wipers, defrosters and demisters	8	A
9510	8512900000	Parts	8	A
9511	8513101000	Safety lamps of a kind used in mining	8	A
9512	8513102010	Of light-emitting diode (LED)	8	A
9513	8513102090	Other	8	A
9514	8513109010	Of light-emitting diode (LED)	8	A
9515	8513109090	Other	8	A
9516	8513900000	Parts	8	A
9517	8514110000	Hot isostatic presses	8	A
9518	8514191000	For laboratory	8	A
9519	8514192000	For metal industry	8	A
9520	8514193000	For food industry	8	A
9521	8514199000	Other	5	A
9522	8514201000	For laboratory	8	A

9523	8514202000	For metal industry	8	A
9524	8514203000	For food industry	8	A
9525	8514209000	Other	5	A
9526	8514311000	Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
9527	8514319000	Other	5	A
9528	8514321000	Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
9529	8514329000	Other	5	A
9530	8514391000	Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
9531	8514399000	Other	5	A
9532	8514401000	For the purpose of semiconductor manufacturing	0	A
9533	8514409000	Other	8	A
9534	8514901000	For the purpose of semiconductor manufacturing	0	A
9535	8514902000	Of furnaces and ovens of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
9536	8514909000	Other	5	A
9537	8515110000	Soldering irons and guns	8	A
9538	8515191000	Wave soldering machine of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
9539	8515199000	Other	8	A
9540	8515211010	Of robot type	8	A
9541	8515211090	Other	8	A
9542	8515212010	Of robot type	8	A
9543	8515212090	Other	8	A
9544	8515213010	Of robot type	8	A
9545	8515213090	Other	8	A
9546	8515219010	Of robot type	8	A
9547	8515219090	Other	8	A
9548	8515291000	Spot welders	8	A
9549	8515292000	Seam welders	8	A
9550	8515293000	Butt welders	8	A
9551	8515299000	Other	8	A
9552	8515311010	Of robot type	8	A
9553	8515311090	Other	8	A
9554	8515319010	Of robot type	8	A
9555	8515319090	Other	8	A
9556	8515391000	AC arc welding machines and apparatus	8	A
9557	8515399000	Other	8	A
9558	8515801000	Ultrasonic machines	8	A
9559	8515802000	Electron beam machines	8	A
9560	8515803000	Laser operated machines	8	A
9561	8515809000	Other	8	A
9562	8515901010	Of a laser operated welder	8	A
9563	8515901090	Other	8	A
9564	8515902000	Of wave soldering machine of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
9565	8515909000	Other	8	A
9566	8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	A
9567	8516210000	Storage heating radiators	8	A
9568	8516290000	Other	8	A
9569	8516310000	Hair dryers	8	A
9570	8516320000	Other hair-dressing apparatus	8	A
9571	8516330000	Hand-drying apparatus	8	A

9572	8516400000	Electric smoothing irons	8	A
9573	8516500000	Microwave ovens	8	A
9574	8516601000	Electrical ovens	8	A
9575	8516602000	Electric rice cookers(including with constant warming function)	8	A
9576	8516609000	Other	8	A
9577	8516710000	Coffee or tea makers	8	A
9578	8516720000	Toasters	8	A
9579	8516791000	Electric jar	8	A
9580	8516799000	Other	8	A
9581	8516800000	Electric heating resistors	8	A
9582	8516900000	Parts	8	A
9583	8517110000	Line telephone sets with cordless handsets	0	A
9584	8517130000	Smartphones	0	A
9585	8517141000	Of synchronous code division multiple access type	0	A
9586	8517142000	Of asynchronous time division multiple access type	0	A
9587	8517143000	Of asynchronous code division multiple access type	0	A
9588	8517144000	Of synchronous orthogonal frequency division multiple access type	0	A
9589	8517149000	Other	0	A
9590	8517180000	Other	0	A
9591	8517610000	Base stations	0	A
9592	8517621010	For line telecommunication	0	A
9593	8517621020	For radio-telecommunication	0	A
9594	8517622030	For line telecommunication	0	A
9595	8517622040	For radio-telecommunication	0	A
9596	8517623010	For line telecommunication	0	A
9597	8517623020	For radio-telecommunication	0	A
9598	8517629010	Of a type used incorporated in or in connection of automatic data processing machines	0	A
9599	8517629020	Other, for line telecommunication	0	A
9600	8517629030	Other, for radio-telecommunication	0	A
9601	8517693000	For line telecommunication	0	A
9602	8517694000	For radio-telecommunication	0	A
9603	8517711000	Of telephone for wireless networks	0	A
9604	8517719000	Other	0	A
9605	8517791010	Of line telephone sets	0	A
9606	8517791020	Of smartphones	0	A
9607	8517791030	Key pads	0	A
9608	8517792000	Of subheading 8517.61	0	A
9609	8517793000	Of subheading 8517.62	0	A
9610	8517794000	Of subheading 8517.69	0	A
9611	8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10 ㎜ and a height not exceeding 3 ㎜, for telecommunication use	0	A
9612	8518109010	Wireless microphones, including a set of wireless microphones	2	A
9613	8518109090	Other	2	A
9614	8518210000	Single loudspeakers, mounted in their enclosures	2	A
9615	8518220000	Multiple loudspeakers, mounted in the same enclosure	2	A
9616	8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 ㎜)	0	A
9617	8518299000	Other	2	A
9618	8518304000	Line telephone handsets	0	A
9619	8518309000	Other	2	B
9620	8518400000	Audio-frequency electric amplifiers	1	A
9621	8518500000	Electric sound amplifier sets	0	A

9622	8518901000	PCA(printed circuit assemblies) of HSK 8518.10-1000, 8518.29-1000	0	A
9623	8518909000	Other	0	A
9624	8519200000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	8	A
9625	8519300000	Turntables (record-decks)	8	A
9626	8519812000	Using magnetic media	0	A
9627	8519814000	Using optical media	0	A
9628	8519815000	Using semiconductor media	0	A
9629	8519816000	Using two or more media among magnetic, optical, semiconductor	0	A
9630	8519890000	Other	0	A
9631	8521100000	Magnetic tape-type	0	A
9632	8521901000	Of disc type	1	A
9633	8521909000	Other	1	A
9634	8522100000	Pick-up cartridges	8	A
9635	8522903000	Magnetic head and its parts	0	A
9636	8522909000	Other	0	A
9637	8523210000	Cards incorporating a magnetic stripe, whether or not recording	0	A
9638	8523291000	Unrecorded media	0	A
9639	8523292010	Containing computer software	0	A
9640	8523292020	Those recorded video	0	A
9641	8523292030	Those recorded sound only	0	A
9642	8523292090	Other	0	A
9643	8523410000	Unrecorded	0	A
9644	8523491010	Containing computer software	0	A
9645	8523491030	Those recorded video	0	A
9646	8523491040	Those recorded sound only	0	A
9647	8523491090	Other	0	A
9648	8523499010	Containing computer software	0	A
9649	8523499020	Those recorded video	0	A
9650	8523499030	Those recorded sound only	0	A
9651	8523499090	Other	0	A
9652	8523511000	Unrecorded media	0	A
9653	8523512010	Containing computer software	0	A
9654	8523512020	Those recorded video	0	A
9655	8523512030	Those recorded sound only	0	A
9656	8523512090	Other	0	A
9657	8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	A
9658	8523522000	Other, proximity cards and tags	0	A
9659	8523529000	Other and parts thereof	0	A
9660	8523591000	Unrecorded media	0	A
9661	8523592010	Containing computer software	0	A
9662	8523592020	Those recorded video	0	A
9663	8523592030	Those recorded sound only	0	A
9664	8523592090	Other	0	A
9665	8523801000	Unrecorded media	0	A
9666	8523802010	Containing computer software	0	A
9667	8523802020	Those recorded video	0	A
9668	8523802030	Those recorded sound only	0	A
9669	8523802090	Other	0	A
9670	8524111000	For portable automatic data processing machine of subheading 8471.30	8	A
9671	8524112000	For wired or wireless telecommunication apparatus	8	A
9672	8524113000	For television receivers	8	A

9673	8524114000	For monitors	8	A
9674	8524115000	For electric visual signalling apparatus of heading 85.31	8	A
9675	8524119000	Other	8	A
9676	8524121000	For portable automatic data processing machine of subheading 8471.30	0	A
9677	8524122000	For wired or wireless telecommunication apparatus	0	A
9678	8524123000	For television receivers	8	B
9679	8524124000	For monitors	0	A
9680	8524125000	For electric visual signalling apparatus of heading 85.31	0	A
9681	8524129000	Other	8	A
9682	8524191000	For portable automatic data processing machine of subheading 8471.30	0	A
9683	8524192000	For wired or wireless telecommunication apparatus	0	A
9684	8524193000	For television receivers	0	A
9685	8524194000	For monitors	0	A
9686	8524195000	For electric visual signalling apparatus of heading 85.31	0	A
9687	8524199000	Other	8	A
9688	8524911000	For portable automatic data processing machine of subheading 8471.30	0	A
9689	8524912000	For wired or wireless tlelecommunication apparatus	0	A
9690	8524913000	For television receivers	0	A
9691	8524914000	For monitors	0	A
9692	8524915000	For electric visual signalling appratus of heading 85.31	0	A
9693	8524919000	Other	8	A
9694	8524921000	For portable automatic data processing machine of subheading 8471.30	0	A
9695	8524922000	For wired or wireless tlelecommunication apparatus	0	A
9696	8524923000	For television receivers	8	B
9697	8524924000	For monitors	0	A
9698	8524925000	For electric visual signalling appratus of heading 85.31	0	A
9699	8524929000	Other	8	A
9700	8524991000	For portable automatic data processing machine of subheading 8471.30	0	A
9701	8524992000	For wired or wireless tlelecommunication apparatus	0	A
9702	8524993000	For television receivers	0	A
9703	8524994000	For monitors	0	A
9704	8524995000	For electric visual signalling appratus of heading 85.31	0	A
9705	8524999000	Other	8	A
9706	8525501000	Radio-broadcasting apparatus	0	A
9707	8525502000	Television transmission apparatus	0	A
9708	8525509000	Other	0	A
9709	8525601000	Radio-broadcasting apparatus	0	A
9710	8525602000	Television transmission apparatus	0	A
9711	8525609000	Other	0	A
9712	8525810000	High-speed goods as specified in Subheading Note 1 to this Chapter	0	A
9713	8525820000	Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	0	A
9714	8525830000	Other, night vision goods as specified in Subheading Note 3 to this Chapter	0	A
9715	8525891000	Micro cameras which are incorprated into or designed to be incorporated into daily goods or other electric appliaces, e.g., writing instruments, buttons, glasses, watches or USB memories	0	A
9716	8525892000	Television cameras	0	A
9717	8525893000	Digital cameras	0	A
9718	8525899000	Other	0	A
9719	8526101000	For aircrafts	1.3	A

9720	8526109000	Other	1.3	A
9721	8526911010	For aircrafts	1.625	A
9722	8526911090	Other	1.625	A
9723	8526912010	For aircrafts	1.625	A
9724	8526912090	Other	1.625	A
9725	8526913010	For aircrafts	1	A
9726	8526913020	For vehicles	1	A
9727	8526913090	Other	1	A
9728	8526914000	Loran receivers	1	A
9729	8526919010	For aircrafts	1.625	A
9730	8526919020	For vehicles	1.625	A
9731	8526919090	Other	1.625	B
9732	8526920000	Radio remote control apparatus	2.5	B
9733	8527120000	Pocket-size radio cassette-players	0	A
9734	8527131000	Of cassette-type	0	A
9735	8527132000	Of disc type	0	A
9736	8527133000	Combined with cassette-type and disc type	0	A
9737	8527139000	Other	0	A
9738	8527190000	Other	0	A
9739	8527211000	Of cassette-type	8	A
9740	8527212010	Capable of receiving and decoding digital radio data system signals	2	A
9741	8527212090	Other	8	A
9742	8527213010	Capable of receiving and decoding digital radio data system signals	2	A
9743	8527213090	Other	8	A
9744	8527219010	Capable of receiving and decoding digital radio data system signals	2	A
9745	8527219090	Other	8	A
9746	8527290000	Other	0	A
9747	8527911010	Of cassette-type	0	A
9748	8527911020	Of disc type	0	A
9749	8527911030	Combined with cassette-type and disc type	0	A
9750	8527911090	Other	0	A
9751	8527919000	Other	0	A
9752	8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	0	A
9753	8527990000	Other	0	A
9754	8528420000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	A
9755	8528491010	Of specially manufactured for medical purpose	0	A
9756	8528491090	Other	0	A
9757	8528492010	Of specially manufactured for medical purpose	0	A
9758	8528492090	Other	0	A
9759	8528521000	LCD(liquid crystal display) monitor	0	A
9760	8528529000	Other	0	A
9761	8528591010	Of specially manufactured for medical purpose	8	A
9762	8528591090	Other	8	A
9763	8528592010	Of specially manufactured for medical purpose	8	A
9764	8528592090	Other	8	A
9765	8528620000	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0	A
9766	8528690000	Other	8	A
9767	8528711000	Video tuner	0	A
9768	8528712020	With a bilateral-communication function	0	A

9769	8528712090	Other	0	A
9770	8528713000	Projectors with built-in tuner	0	A
9771	8528719000	Other	0	A
9772	8528722000	Liquid crystal display type	8	A
9773	8528725000	Organic light-emitting diodes (OLED) type	8	A
9774	8528726000	Micro LED type	8	A
9775	8528729000	Other	8	A
9776	8528730000	Other, monochrome	8	A
9777	8529101000	For radar apparatus	1.3	A
9778	8529109100	For radio navigational aid or radio remote control apparatus	1.625	C
9779	8529109200	For television transmitting or receiving	1.625	A
9780	8529109900	Other		
		- Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	A
		- Other	3.25	B
9781	8529902000	Of flat panel display modules of heading 85.24		
		- For organic light-emitting diodes (OLED) type (Of television receivers and Other parts for colour other than ‘Tuner for colour’ or ‘Tuner for black and white or monochrome’ or ‘Screen for video projecto’)	8	B
		- Other	0/8	A
9782	8529903010	Of transmission or receiving apparatus	0	A
9783	8529903020	Of television cameras, digital cameras or video camera recorders	0	A
9784	8529904000	Of apparatus of heading 85.26	0	A
9785	8529905000	Of apparatus of heading 85.27	0	A
9786	8529906010	Of monitors or projectors	0	A
9787	8529906021	Tuners	0	A
9788	8529906022	Other, for liquid crystal display (LCD) type television receiver	0	A
9789	8529906023	Other, for organic light-emitting diodes (OLED) type	8	B
9790	8529906029	Other	0	A
9791	8530101000	Equipment for automatic stop, control or operation of train	8	A
9792	8530109000	Other	8	A
9793	8530800000	Other equipment	8	A
9794	8530900000	Parts	8	A
9795	8531101000	Burglar alarms	8	A
9796	8531102000	Fire alarms	8	A
9797	8531103000	Gas alarms	8	A
9798	8531106000	Electric bells or sirens	8	A
9799	8531109000	Other sound or signalling apparatus	8	A
9800	8531201000	Indicator panels incorporating liquid crystal devices (LCD)	0	A
9801	8531202000	Indicator panels incorporating light-emitting diodes (LED)	0	A
9802	8531802000	Doorbells, chimes, buzzers or similar apparatus	8	A
9803	8531809000	Other	0	A
9804	8531901000	Of subheading 8531.10	0	A
9805	8531902000	Of subheading 8531.20	0	A
9806	8531909000	Other	0	A
9807	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	A
9808	8532210000	Tantalum	0	A
9809	8532220000	Aluminium electrolytic	0	A
9810	8532230000	Ceramic dielectric, single layer	0	A
9811	8532240000	Ceramic dielectric, multilayer	0	A
9812	8532250000	Dielectric of paper or plastics	0	A
9813	8532290000	Other	0	A

9814	8532300000	Variable or adjustable(pre-set) capacitors	0	A
9815	8532901000	Of fixed capacitors	0	A
9816	8532909000	Other	0	A
9817	8533100000	Fixed carbon resistors, composition or film types	0	A
9818	8533212000	Thermistor	0	A
9819	8533219000	Other	0	A
9820	8533292000	Thermistor	0	A
9821	8533299000	Other	0	A
9822	8533310000	For a power handling capacity not exceeding 20 W	0	A
9823	8533390000	Other	0	A
9824	8533401000	Variable carbon resistors	0	A
9825	8533403000	Varistor	0	A
9826	8533409000	Other	0	A
9827	8533901000	Of variable resistors	0	A
9828	8533909000	Other	0	A
9829	8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	A
9830	8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	A
9831	8534009000	Other	0	A
9832	8535100000	Fuses	8	A
9833	8535211000	Rated at less than 7.25 kV	8	A
9834	8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
9835	8535291000	Rated at less than 200 kV	8	A
9836	8535292000	Rated at 200 kV and more	8	A
9837	8535301000	Rated at less than 7.25 kV	8	A
9838	8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	A
9839	8535303000	Rated at 72.5 kV and more	8	A
9840	8535400000	Lightning arresters, voltage limiters and surge suppressors	8	A
9841	8535901000	Connector	8	A
9842	8535902000	Electrical terminal	8	A
9843	8535909000	Other	8	A
9844	8536101000	Of tube-type	8	A
9845	8536109000	Other	8	A
9846	8536200000	Automatic circuit breakers	8	A
9847	8536300000	Other apparatus for protecting electrical circuits	0	A
9848	8536410000	For a voltage not exceeding 60 V	8	A
9849	8536490000	Other	8	A
9850	8536501000	Rotary type	1.625	A
9851	8536502000	Push-button type	1.625	A
9852	8536503000	Micro-type	1.625	A
9853	8536504000	Of magnet switches (including magnetic contactors)	1.625	A
9854	8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	A
9855	8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	A
9856	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	A
9857	8536509090	Other	1.625	A
9858	8536610000	Lamp-holders	8	A
9859	8536691000	For co-axial cables and printed circuits	0	A
9860	8536699000	Other	8	A
9861	8536701000	Of plastics	6.5	A
9862	8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	A
9863	8536703010	Cast, moulded, stamped or forged, but not further worked	0	A

9864	8536703090	Other	8	A
9865	8536901000	Junction boxes	0	A
9866	8536902000	Battery clamp of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	8	A
9867	8536909010	Connection and contact elements for wires or cables	0	A
9868	8536909090	Other	0	A
9869	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	A
9870	8537104000	Switch boards	8	A
9871	8537105010	Numerical control panels	8	A
9872	8537105020	Programmable controllers	8	A
9873	8537105090	Other	8	A
9874	8537203000	For distribution of electricity	8	A
9875	8537204000	For electric control	8	A
9876	8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	0	A
9877	8538901000	Of switches	8	A
9878	8538902000	Of automatic circuit breakers	8	A
9879	8538903000	Of relays	8	A
9880	8538905000	For electric control	8	A
9881	8538909000	Other	8	A
9882	8539100000	Sealed beam lamp units	8	A
9883	8539210000	Tungsten halogen	8	A
9884	8539221000	Incandescent lamps	8	A
9885	8539223000	Beam lamps	8	A
9886	8539229000	Other	8	A
9887	8539290000	Other	8	A
9888	8539310000	Fluorescent, hot cathode	8	A
9889	8539321000	Mercury lamps	8	A
9890	8539322000	Sodium vapour lamps	8	A
9891	8539323000	Metal halide lamps	8	A
9892	8539391010	For backlighting of flat panel displays	0	A
9893	8539391090	Other	8	A
9894	8539399000	Other	8	A
9895	8539410000	Arc lamps	8	A
9896	8539491010	Of machines and mechanical appliances for making semiconductor devices	3	A
9897	8539491090	Other	8	A
9898	8539492000	Infra-red lamps	8	A
9899	8539510000	Light-emitting diode (LED) modules	8	A
9900	8539520000	Light-emitting diode (LED) lamps	8	A
9901	8539901000	Of filament lamps	8	A
9902	8539902000	Of discharge lamps	8	A
9903	8539909000	Other	8	A
9904	8540110000	Colour	8	A
9905	8540120000	Monochrome	8	A
9906	8540200000	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	8	A
9907	8540400000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜	8	A
9908	8540601000	Colour	8	A
9909	8540609000	Other	8	A
9910	8540710000	Magnetrons	8	A
9911	8540791000	Klystrons	8	A

9912	8540799000	Other	8	A
9913	8540810000	Receiver or amplifier valves and tubes	8	A
9914	8540891000	Thermionic valves and tubes for transmitters	8	A
9915	8540892000	Discharge tubes	8	A
9916	8540899000	Other	8	A
9917	8540910000	Of cathode-ray tubes	8	A
9918	8540990000	Other	8	A
9919	8541101000	Chips, dice and wafers not yet cut into chips	0	A
9920	8541109000	Other	0	A
9921	8541211000	Chips, dice and wafers not yet cut into chips	0	A
9922	8541219000	Other	0	A
9923	8541291000	Chips, dice and wafers not yet cut into chips	0	A
9924	8541299000	Other	0	A
9925	8541301000	Chips, dice and wafers not yet cut into chips	0	A
9926	8541302000	Thyristors	0	A
9927	8541303000	Diacs	0	A
9928	8541304000	Triacs	0	A
9929	8541411000	Laser devices	0	A
9930	8541419000	Other	0	A
9931	8541420000	Photovoltaic cells not assembled in modules or made up into panels	0	A
9932	8541430000	Photovoltaic cells assembled in modules or made up into panels	0	A
9933	8541491000	Chips, dice and wafers not yet cut into chips	0	A
9934	8541492000	Photoconductive cells	0	A
9935	8541493000	Charge coupled devices (CCD)	0	A
9936	8541499000	Other	0	A
9937	8541511000	Sensors	5	A
9938	8541512000	Actuator	5	A
9939	8541513000	Resonators	5	A
9940	8541514000	Oscillators	5	A
9941	8541591000	Chips, dice and wafers not yet cut into chips	0	A
9942	8541599000	Other	0	A
9943	8541601000	Crystal vibrator	0	A
9944	8541609000	Other	0	A
9945	8541902000	Of diodes	0	A
9946	8541903000	Of transistors	0	A
9947	8541909000	Other	0	A
9948	8542311000	Monolithic integrated circuits	0	A
9949	8542312000	Hybrid integrated circuits	0	A
9950	8542313000	Multichip integrated circuits	0	A
9951	8542314000	Multi-component integrated circuits (MCOs)	0	A
9952	8542321010	DRAM (Dynamic random access memory)	0	A
9953	8542321020	SRAM (Static random access memory)	0	A
9954	8542321030	Flash memory	0	A
9955	8542321090	Other	0	A
9956	8542322000	Hybrid integrated circuits	0	A
9957	8542323000	Multichip integrated circuits	0	A
9958	8542324000	Multi-component integrated circuits (MCOs)	0	A
9959	8542331000	Monolithic integrated circuits	0	A
9960	8542332000	Hybrid integrated circuits	0	A
9961	8542333000	Multichip integrated circuits	0	A
9962	8542334000	Multi-component integrated circuits (MCOs)	0	A

9963	8542391000	Monolithic integrated circuits	0	A
9964	8542392000	Hybrid integrated circuits	0	A
9965	8542393000	Multichip integrated circuits	0	A
9966	8542394000	Multi-component integrated circuits (MCOs)	0	A
9967	8542900000	Parts	0	A
9968	8543100000	Particle accelerators	8	A
9969	8543200000	Signal generators	0	A
9970	8543301000	Of a kind used solely or principally for the manufacture of printed circuits, other than for electrophoresis	0	A
9971	8543309000	Other	8	A
9972	8543401000	Of containing products intended for inhalation without combustion of heading 24.04	8	A
9973	8543409000	Other	8	A
9974	8543701000	Electric fence energisers	8	A
9975	8543702010	Medicated water electrolysis apparatus	8	A
9976	8543702020	Electrical beauty appliances	8	A
9977	8543702030	Audio mixers	8	A
9978	8543702040	Equalizers	8	A
9979	8543702050	Ozone generator	8	A
9980	8543702090	Other	8	A
9981	8543703000	Electrical machines with translation or dictionary functions	0	A
9982	8543705000	Articles for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	0	A
9983	8543709010	High frequency amplifiers	8	A
9984	8543709020	Detectors, other than those of subheading 8541.51	8	A
9985	8543709040	Cordless infrared remote control devices for video game consoles	0	A
9986	8543709050	Digital flight-data recorders	0	A
9987	8543709060	Portable battery operated electronic reader for recording and reproducing text, still image or audio file	0	A
9988	8543709070	Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	0	A
9989	8543709090	Other	8	A
9990	8543901000	Electronic micro-assemblies	0	A
9991	8543909000	Other	0	A
9992	8544111000	Insulating lacquer or enamel insulated	8	A
9993	8544119000	Other	8	A
9994	8544190000	Other	8	A
9995	8544200000	Co-axial cable and other co-axial electric conductors	8	A
9996	8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	A
9997	8544421010	Of a kind used for telecommunications	0	A
9998	8544421090	Other	8	A
9999	8544422010	Of a kind used for telecommunications	0	A
10000	8544422090	Other	8	A
10001	8544429010	Of a kind used for telecommunications	0	A
10002	8544429090	Other	8	A
10003	8544491011	For a voltage not exceeding 80 V	0	A
10004	8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	A
10005	8544491090	Other	8	A
10006	8544492011	For a voltage not exceeding 80 V	0	A
10007	8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	A
10008	8544492090	Other	8	A
10009	8544499011	For a voltage not exceeding 80 V	0	A
10010	8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	A
10011	8544499090	Other	8	A

10012	8544601010	Plastic insulated wire	8	A
10013	8544601090	Other	8	A
10014	8544602010	Plastic insulated wire	8	A
10015	8544602090	Other	8	A
10016	8544603010	Plastic insulated wire	8	A
10017	8544603090	Other	8	A
10018	8544700000	Optical fibre cables	0	A
10019	8545110000	Of a kind used for furnaces	5	A
10020	8545190000	Other	5	A
10021	8545200000	Brushes	8	A
10022	8545901000	Carbon rod	8	A
10023	8545902000	Carbon heating film	8	A
10024	8545909000	Other	8	A
10025	8546100000	Of glass	8	A
10026	8546200000	Of ceramics	8	A
10027	8546901000	Artificial plastic insulators	8	A
10028	8546909000	Other	8	A
10029	8547100000	Insulating fittings of ceramics	8	A
10030	8547200000	Insulating fittings of plastics	8	A
10031	8547900000	Other	8	A
10032	8548001000	Electronic micro-assemblies	0	A
10033	8548009000	Other	8	A
10034	8549110000	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	6.5	A
10035	8549121000	Containing lead	0	A
10036	8549122000	Containing cadmium	3	A
10037	8549123000	Containing mercury	8	A
10038	8549130000	Sorted by chemical type and not containing lead, cadmium or mercury	8	A
10039	8549141000	Containing iron and steel, copper, nickel or zinc	0	A
10040	8549142000	Containing manganese	3	A
10041	8549149000	Other	8	A
10042	8549190000	Other	8	A
10043	8549211000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10044	8549212000	Containing glass, cadmium or manganese	3	A
10045	8549219000	Other	3	A
10046	8549291000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10047	8549292000	Containing glass, cadmium or manganese	3	A
10048	8549299000	Other	3	A
10049	8549311000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10050	8549312000	Containing glass, cadmium or manganese	3	A
10051	8549319000	Other	8	A
10052	8549391000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10053	8549392000	Containing glass, cadmium or manganese	3	A
10054	8549399000	Other	8	A
10055	8549911000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10056	8549912000	Containing glass, cadmium or manganese	3	A
10057	8549919000	Other	8	A
10058	8549991000	Containing iron and steel, copper, nickel , lead or zinc	0	A
10059	8549992000	Containing glass, cadmium or manganese	3	A
10060	8549999000	Other	8	A
10061	8601100000	Powered from an external source of electricity	5	A
10062	8601200000	Powered by electric accumulators	5	A
10063	8602100000	Diesel-electric locomotives	0	A

10064	8602900000	Other	0	A
10065	8603101000	Coaches	5	A
10066	8603102000	Vans and trucks	5	A
10067	8603901000	Coaches	5	A
10068	8603902000	Vans and trucks	5	A
10069	8604004000	Track inspection vehicles	5	A
10070	8604009000	Other	5	A
10071	8605001000	Coaches	5	A
10072	8605002000	Luggage vans	5	A
10073	8605009000	Other	5	A
10074	8606100000	Tank wagons and the like	0	A
10075	8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10.	0	A
10076	8606910000	Covered and closed	0	A
10077	8606920000	Open, with non-removable sides of a height exceeding 60 ㎝	0	A
10078	8606990000	Other	0	A
10079	8607110000	Driving bogies and bissel-bogies	5	A
10080	8607120000	Other bogies and bissel-bogies	5	A
10081	8607191000	Axles	5	A
10082	8607192000	Wheels	5	A
10083	8607193000	Pair of axle and wheel	5	A
10084	8607199000	Other	5	A
10085	8607210000	Air brakes and parts thereof	5	A
10086	8607290000	Other	5	B
10087	8607301000	Hooks	5	A
10088	8607302000	Coupling device	5	A
10089	8607303000	Buffers	5	A
10090	8607309000	Other	5	A
10091	8607910000	Of locomotives	5	A
10092	8607990000	Other	5	A
10093	8608001000	Railway or tramway track fixtures and fittings	8	A
10094	8608002000	Mechanical signalling, safety or traffic control equipment	8	A
10095	8608009000	Parts	8	A
10096	8609001000	For the transport of fluids	0	A
10097	8609002000	For the transport of compressed gas	0	A
10098	8609003000	For the transport of ordinary goods and material	0	A
10099	8609004000	For the transport of live animals	0	A
10100	8609005000	Of freezer and refrigerator	0	A
10101	8609009000	Other	0	A
10102	8701100000	Single axle tractors	8	A
10103	8701211000	New	8	A
10104	8701212000	Used	8	A
10105	8701221000	New	8	A
10106	8701222000	Used	8	A
10107	8701231000	New	8	A
10108	8701232000	Used	8	A
10109	8701241000	New	8	A
10110	8701242000	Used	8	A
10111	8701291000	New	8	A
10112	8701292000	Used	8	A
10113	8701300000	Track-laying tractors	0	A
10114	8701911010	New	8	A
10115	8701911020	Used	8	A

10116	8701912000	Agricultural tractors	0	A
10117	8701919000	Other	8	A
10118	8701921010	New	8	A
10119	8701921020	Used	8	A
10120	8701922000	Agricultural tractors	0	A
10121	8701929000	Other	8	A
10122	8701931010	New	8	A
10123	8701931020	Used	8	A
10124	8701932000	Agricultural tractors	0	A
10125	8701939000	Other	8	A
10126	8701941010	New	8	A
10127	8701941020	Used	8	A
10128	8701942000	Agricultural tractors	0	A
10129	8701949000	Other	8	A
10130	8701951010	New	8	A
10131	8701951020	Used	8	A
10132	8701952000	Agricultural tractors	0	A
10133	8701959000	Other	8	A
10134	8702101010	New	10	A
10135	8702101020	Used	10	A
10136	8702102010	New	10	A
10137	8702102020	Used	10	A
10138	8702103010	New	10	A
10139	8702103020	Used	10	A
10140	8702201000	New	10	A
10141	8702202000	Used	10	A
10142	8702301000	New	10	A
10143	8702302000	Used	10	A
10144	8702401000	New	10	A
10145	8702402000	Used	10	A
10146	8702901010	New	10	A
10147	8702901020	Used	10	A
10148	8702902010	New	10	A
10149	8702902020	Used	10	A
10150	8702903010	New	10	A
10151	8702903020	Used	10	A
10152	8703101000	For travelling on snow	8	A
10153	8703102000	Golf cars	8	A
10154	8703109000	Other	8	A
10155	8703217000	New	8	A
10156	8703218000	Used	8	A
10157	8703227000	New	8	A
10158	8703228000	Used	8	A
10159	8703231010	New	8	A
10160	8703231020	Used	8	A
10161	8703239010	New	8	A
10162	8703239020	Used	8	A
10163	8703241010	New	8	A
10164	8703241020	Used	8	A
10165	8703249010	New	8	A
10166	8703249020	Used	8	A
10167	8703317000	New	8	A
10168	8703318000	Used	8	A

10169	8703321010	New	8	A
10170	8703321020	Used	8	A
10171	8703329010	New	8	A
10172	8703329020	Used	8	A
10173	8703337000	New	8	A
10174	8703338000	Used	8	A
10175	8703401000	New	8	A
10176	8703402000	Used	8	A
10177	8703501000	New	8	A
10178	8703502000	Used	8	A
10179	8703601000	New	8	A
10180	8703602000	Used	8	A
10181	8703701000	New	8	A
10182	8703702000	Used	8	A
10183	8703801000	New	8	A
10184	8703802000	Used	8	A
10185	8703900000	Other	8	A
10186	8704100000	Dumpers designed for off-highway use	0	A
10187	8704211010	New	10	A
10188	8704211020	Used	10	A
10189	8704219010	Freezer and refrigerator vehicles	10	A
10190	8704219020	Tank lorries	10	A
10191	8704219090	Other	10	A
10192	8704221011	New	10	A
10193	8704221012	Used	10	A
10194	8704221091	New	10	A
10195	8704221092	Used	10	A
10196	8704229010	Freezer and refrigerator vehicles	10	A
10197	8704229020	Tank lorries	10	A
10198	8704229090	Other	10	A
10199	8704231010	New	10	A
10200	8704231020	Used	10	A
10201	8704239010	Freezer and refrigerator vehicles	10	A
10202	8704239020	Tank lorries	10	A
10203	8704239090	Other	10	A
10204	8704311010	New	10	A
10205	8704311020	Used	10	A
10206	8704319010	Freezer and refrigerator vehicles	10	A
10207	8704319020	Tank lorries	10	A
10208	8704319090	Other	10	A
10209	8704321010	New	10	A
10210	8704321020	Used	10	A
10211	8704329010	Freezer and refrigerator vehicles	10	A
10212	8704329020	Tank lorries	10	A
10213	8704329090	Other	10	A
10214	8704411010	New	10	A
10215	8704411020	Used	10	A
10216	8704419010	Freezer and refrigerator vehicles	10	A
10217	8704419020	Tank lorries	10	A
10218	8704419090	Other	10	A
10219	8704421010	New	10	A
10220	8704421020	Used	10	A
10221	8704429010	Freezer and refrigerator vehicles	10	A

10222	8704429020	Tank lorries	10	A
10223	8704429090	Other	10	A
10224	8704431010	New	10	A
10225	8704431020	Used	10	A
10226	8704439010	Freezer and refrigerator vehicles	10	A
10227	8704439020	Tank lorries	10	A
10228	8704439090	Other	10	A
10229	8704511010	New	10	A
10230	8704511020	Used	10	A
10231	8704519010	Freezer and refrigerator vehicles	10	A
10232	8704519020	Tank lorries	10	A
10233	8704519090	Other	10	A
10234	8704521010	New	10	A
10235	8704521020	Used	10	A
10236	8704529010	Freezer and refrigerator vehicles	10	A
10237	8704529020	Tank lorries	10	A
10238	8704529090	Other	10	A
10239	8704601010	New	10	A
10240	8704601020	Used	10	A
10241	8704609010	Freezer and refrigerator vehicles	10	A
10242	8704609020	Tank lorries	10	A
10243	8704609090	Other	10	A
10244	8704901010	New	10	A
10245	8704901020	Used	10	A
10246	8704909010	Freezer and refrigerator vehicles	10	A
10247	8704909020	Tank lorries	10	A
10248	8704909090	Other	10	A
10249	8705101000	Of telescopic boom type	8	A
10250	8705102000	Of latticed boom type	8	A
10251	8705109000	Other	8	A
10252	8705200000	Mobile drilling derricks	8	A
10253	8705300000	Fire fighting vehicles	8	A
10254	8705400000	Concrete-mixer lorries	8	A
10255	8705901010	Agricultural spraying lorries	8	A
10256	8705901090	Other	8	A
10257	8705909010	Breakdown lorries	8	A
10258	8705909020	Road sweeper lorries	8	A
10259	8705909030	Mobile workshops	8	A
10260	8705909040	Mobile broadcast vans	8	A
10261	8705909050	Mobile clinics	8	A
10262	8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	A
10263	8705909070	Snow-ploughs and snow-blowers	8	A
10264	8705909090	Other	8	A
10265	8706001000	For the motor Vehicles falling within heading 87.01	8	A
10266	8706002000	For the motor vehicles falling within heading 87.02	8	A
10267	8706003000	For the motor vehicles falling within heading 87.03	8	A
10268	8706004000	For the motor vehicles falling within heading 87.04	8	A
10269	8706005000	For the motor vehicles falling within heading 87.05	8	A
10270	8707100000	For the vehicles of heading 87.03	8	A
10271	8707901000	For the motor vehicles falling within heading 87.01	8	A
10272	8707902000	For the motor vehicles falling within heading 87.02	8	A
10273	8707903000	For the motor vehicles falling within heading 87.04	8	A

10274	8707904000	For the motor vehicles falling within heading 87.05	8	A
10275	8708100000	Bumpers and parts thereof	8	A
10276	8708210000	Safety seat belts	8	A
10277	8708220000	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	8	A
10278	8708290000	Other	8	A
10279	8708301000	Mounted brake linings	8	A
10280	8708302000	Brake booster	8	A
10281	8708303000	Electronic control brakes	8	A
10282	8708309000	Other	8	A
10283	8708400000	Gear boxes and parts thereof	8	A
10284	8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	B
10285	8708502000	Non-driving axles and parts thereof	8	A
10286	8708700000	Road wheels and parts and accessories thereof	8	A
10287	8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	A
10288	8708910000	Radiators and parts thereof	8	A
10289	8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	A
10290	8708930000	Clutches and parts thereof	8	A
10291	8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	A
10292	8708951000	Air bags	8	A
10293	8708959000	Other	8	A
10294	8708991010	For the motor vehicles falling within heading 87.01	8	A
10295	8708991020	For the motor vehicles falling within heading 87.02	8	A
10296	8708991030	For the motor vehicles falling within heading 87.03	8	A
10297	8708991040	For the motor vehicles falling within heading 87.04	8	A
10298	8708991050	For the motor vehicles falling within heading 87.05	8	A
10299	8708999000	Other	8	A
10300	8709110000	Electrical	8	A
10301	8709190000	Other	8	A
10302	8709900000	Parts	8	A
10303	8710001000	Tanks	0	A
10304	8710002000	Other armoured fighting vehicles, motorised	0	A
10305	8710009000	Parts	0	A
10306	8711101000	Motor cycles	8	A
10307	8711102000	Mopeds	8	A
10308	8711109000	Other	8	A
10309	8711201000	Motor cycles	8	A
10310	8711209000	Other	8	A
10311	8711301000	Motor cycles	8	A
10312	8711309000	Other	8	A
10313	8711401000	Motor cycles	8	A
10314	8711409000	Other	8	A
10315	8711501000	Motor cycles	8	A
10316	8711509000	Other	8	A
10317	8711601000	Motor cycles	8	A
10318	8711609000	Other	8	A
10319	8711901000	Motor cycles	8	A
10320	8711909000	Other	8	A
10321	8712001000	Racing bicycles	8	A
10322	8712009020	Tricycles	8	A
10323	8712009090	Other	8	A

10324	8713100000	Not mechanically propelled	0	A
10325	8713900000	Other	0	A
10326	8714101000	Saddles	8	A
10327	8714109000	Other	8	A
10328	8714200000	Of carriages for disabled persons	0	A
10329	8714911000	Frames	8	A
10330	8714912000	Forks	8	A
10331	8714919000	Parts thereof	8	A
10332	8714921000	Wheel Rims	8	A
10333	8714922000	Spokes	8	A
10334	8714931000	Hubs, other than coaster braking hubs and hub brakes	8	A
10335	8714932000	Free-wheel sprocket-wheels	8	A
10336	8714941000	Brakes	8	A
10337	8714949000	Parts thereof	8	A
10338	8714950000	Saddles	8	A
10339	8714961000	Pedals	8	A
10340	8714962000	Crankgear	8	A
10341	8714969000	Parts thereof	8	A
10342	8714990000	Other	8	A
10343	8715000000	Baby carriages and parts thereof.	5	A
10344	8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	A
10345	8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8	A
10346	8716310000	Tanker trailers and tanker semi-trailers	8	A
10347	8716390000	Other	8	A
10348	8716400000	Other trailers and semi-trailers	8	A
10349	8716801000	Hand-carts	8	A
10350	8716802000	Carts drawn by ox or horse	8	A
10351	8716803000	Sledges	8	A
10352	8716809000	Other	8	A
10353	8716901000	Of trailers and semi-trailers	8	A
10354	8716909000	Other	8	A
10355	8801001000	Gliders and hang gliders	0	A
10356	8801009010	Balloons and dirigibles	8	A
10357	8801009090	Other	0	A
10358	8802111000	For military use	0	A
10359	8802119000	Other	0	A
10360	8802121000	For military use	0	A
10361	8802129000	Other	0	A
10362	8802201000	Of propeller type	0	A
10363	8802202000	Of turbo-propeller type	0	A
10364	8802203000	Of turbo-jet type	0	A
10365	8802209000	Other	0	A
10366	8802301000	Of propeller type	0	A
10367	8802302000	Of turbo-propeller type	0	A
10368	8802303000	Of turbo-jet type	0	A
10369	8802309000	Other	0	A
10370	8802401000	Of propeller type	0	A
10371	8802402000	Of turbo-propeller type	0	A
10372	8802403000	Of turbo-jet type	0	A
10373	8802409000	Other	0	A
10374	8802601010	Satellites	0	A

10375	8802601090	Other	0	A
10376	8802602000	Spacecraft launch vehicles	0	A
10377	8802603000	Suborbital launch vehicles	0	A
10378	8804001000	Parachutes (including dirigible parachutes and paragliders)	0	A
10379	8804002000	Rotochutes	0	A
10380	8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	A
10381	8804009020	Of rotochutes	0	A
10382	8805101010	For military use and police use	0	A
10383	8805101090	Other	5	A
10384	8805102010	For military use and police use	0	A
10385	8805102090	Other	5	A
10386	8805109010	For military use and police use	0	A
10387	8805109090	Other	5	A
10388	8805211000	Air combat simulators	0	A
10389	8805212000	Parts	0	A
10390	8805291010	For military and police use	0	A
10391	8805291090	Other	0	A
10392	8805292000	Parts	0	A
10393	8806100000	Designed for the carriage of passengers	0	A
10394	8806210000	With maximum take-off weight not more than 250 g	0	A
10395	8806220000	With maximum take-off weight more than 250 g but not more than 7 kg	0	A
10396	8806230000	With maximum take-off weight more than 7 kg but not more than 25 kg	0	A
10397	8806240000	With maximum take-off weight more than 25 kg but not more than 150 kg	0	A
10398	8806290000	Other	0	A
10399	8806910000	With maximum take-off weight not more than 250 g	0	A
10400	8806920000	With maximum take-off weight more than 250 g but not more than 7 kg	0	A
10401	8806930000	With maximum take-off weight more than 7 kg but not more than 25 kg	0	A
10402	8806940000	With maximum take-off weight more than 25 kg but not more than 150 kg	0	A
10403	8806990000	Other	0	A
10404	8807100000	Propellers and rotors and parts thereof	0	A
10405	8807200000	Under-carriages and parts thereof	0	A
10406	8807301000	Parts of aeroplanes	0	A
10407	8807302000	Parts of aeroplanes, helicopters	0	A
10408	8807303000	Parts of unmanned aircraft	0	A
10409	8807901000	Of gliders and hang gliders	0	A
10410	8807902000	Spacecraft (including satellites)	0	A
10411	8807909000	Other	0	A
10412	8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	A
10413	8901200000	Tankers	0	A
10414	8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	A
10415	8901901000	Vessels for the transport of goods	0	A
10416	8901902000	Vessels for the transport of both persons and goods	0	A
10417	8902001010	Steel ships	0	A
10418	8902001020	FRP ships	0	A
10419	8902001030	Wooden ships	0	A
10420	8902001090	Other	0	A
10421	8902002010	Factory ships and other vessels for processing, preserving fishery products	0	A
10422	8902002090	Other	0	A

10423	8903110000	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	8	A
10424	8903120000	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	8	A
10425	8903190000	Other	8	A
10426	8903210000	Of a length not exceeding 7.5 m	8	A
10427	8903220000	Of a length exceeding 7.5 m but not exceeding 24 m	8	A
10428	8903230000	Of a length exceeding 24 m	8	A
10429	8903310000	Of a length not exceeding 7.5 m	8	A
10430	8903320000	Of a length exceeding 7.5 m but not exceeding 24 m	8	A
10431	8903330000	Of a length exceeding 24 m	8	A
10432	8903931000	Outboard motorboats	8	A
10433	8903939000	Other	8	A
10434	8903991000	Outboard motorboats	8	A
10435	8903999000	Other	8	A
10436	8904001000	Tugs	5	A
10437	8904002000	Pusher craft	5	A
10438	8904009000	Other	5	A
10439	8905100000	Dredgers	5	A
10440	8905201000	Drilling ships platforms	5	A
10441	8905202000	Production platforms	5	A
10442	8905209000	Other	5	A
10443	8905901000	Light-vessels	5	A
10444	8905902000	Fire-floats	5	A
10445	8905903000	Floating cranes	5	A
10446	8905905000	Salvage ships	5	A
10447	8905907000	Drilling ships	5	A
10448	8905908000	Floating docks	5	A
10449	8905909000	Other	5	A
10450	8906100000	War ships	0	A
10451	8906900000	Other	0	A
10452	8907100000	Inflatable rafts	5	A
10453	8907901000	Rafts (other than subheading 8907.10)	5	A
10454	8907902000	Tanks	5	A
10455	8907903000	Coffer-dams	5	A
10456	8907904000	Landing-stages	5	A
10457	8907905000	Buoys	5	A
10458	8907906000	Beacons	5	A
10459	8907909000	Other	5	A
10460	8908001000	Ship, boats and other vessels for breaking up	0	A
10461	8908009000	Other	0	A
10462	9001100000	Optical fibres, optical fibre bundles and cables	8	A
10463	9001200000	Sheets and plates of polarising material	0	A
10464	9001300000	Contact lenses	8	A
10465	9001400000	Spectacle lenses of glass	8	A
10466	9001501000	For vision correction	8	A
10467	9001509000	Other	8	A
10468	9001901000	Prisms	0	A
10469	9001902000	Mirrors	0	A
10470	9001903000	Other lenses	0	A
10471	9001909000	Other	0	A
10472	9002111000	For photographic cameras.	8	A
10473	9002119010	For movie cameras and VTR(video tape recorder) cameras	8	A
10474	9002119020	For projectors	8	A

10475	9002119090	Other	8	A
10476	9002191000	For microscopes	0	A
10477	9002199000	Other	0	A
10478	9002201000	For photographic cameras	0	A
10479	9002209000	Other	0	A
10480	9002901000	For photographic cameras	0	A
10481	9002909010	Of machines and mechanical appliances for making semiconductor devices	0	A
10482	9002909090	Other	0	A
10483	9003110000	Of plastics	8	A
10484	9003191000	Made of or combined with precious metals	8	A
10485	9003199000	Other	8	A
10486	9003900000	Parts	8	A
10487	9004101000	Made of or combined with precious metals	8	A
10488	9004109000	Other	8	A
10489	9004901000	Spectacles for correcting visions	8	A
10490	9004902000	3D glasses(Active or passive)	8	A
10491	9004909000	Other	8	A
10492	9005100000	Binoculars	8	A
10493	9005800000	Other instruments	8	A
10494	9005900000	Parts and accessories (including mountings)	8	A
10495	9006300000	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	8	A
10496	9006400000	Instant print cameras	8	A
10497	9006531000	Photographic cameras for special use	8	A
10498	9006539010	Single use/disposable cameras	8	A
10499	9006539090	Other	8	A
10500	9006591000	Photographic cameras for special use	8	A
10501	9006599000	Other	8	A
10502	9006610000	Discharge lamp("electronic") flashlight apparatus	8	A
10503	9006690000	Other	8	A
10504	9006910000	For cameras	8	A
10505	9006990000	Other	8	A
10506	9007100000	Cameras	8	A
10507	9007200000	Projectors	8	A
10508	9007910000	For cameras	8	A
10509	9007920000	For projectors	8	A
10510	9008500000	Projectors, enlargers and reducers	8	A
10511	9008900000	Parts and accessories	8	A
10512	9010101000	For photo-engraving	8	A
10513	9010109010	For the purpose of semiconductor manufacturing	0	A
10514	9010109090	Other	8	A
10515	9010501000	Developing apparatus for semiconductor manufacturing	0	A
10516	9010509000	Other	0	A
10517	9010600000	Projection screens	0	A
10518	9010901010	Of the apparatus of HSK 9010.50-1000	0	A
10519	9010901090	Other	0	A
10520	9010902000	Of articles of subheadings 9010.50 and 9010.60, excluding those for the purpose of semiconductor manufacturing	0	A
10521	9010909000	Other	8	A
10522	9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
10523	9011109000	Other	0	A

10524	9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
10525	9011201090	Other	8	A
10526	9011209000	Other	8	A
10527	9011802000	Metallurgical microscopes	0	A
10528	9011804000	Biological microscopes	0	A
10529	9011809000	Other	0	A
10530	9011901000	Of HSK 9011.10-1000, 9011.20-1010	0	A
10531	9011909000	Other	0	A
10532	9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
10533	9012101090	Other	0	A
10534	9012102000	Diffraction apparatus	0	A
10535	9012901000	Of HSK 9012.10-1010	0	A
10536	9012909000	Other	0	A
10537	9013101000	Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	A
10538	9013109000	Other	8	A
10539	9013200000	Lasers, other than laser diodes	0	A
10540	9013802000	Magnifiers, loupes, thread counters	8	A
10541	9013803000	Door viewers (door eyes)	8	A
10542	9013809000	Other	5	A
10543	9013902000	Of telescopic sights for fitting to arms or for periscopes	8	A
10544	9013909000	Other	0	A
10545	9014101010	For aircrafts	0	A
10546	9014101090	Other	0	A
10547	9014102010	For aircrafts	0	A
10548	9014102090	Other	0	A
10549	9014109000	Other	0	A
10550	9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	0	A
10551	9014800000	Other instruments and appliances	0	A
10552	9014901000	For aircrafts	0	A
10553	9014909000	Other	0	A
10554	9015100000	Rangefinders	0	A
10555	9015200000	Theodolites and tachymeters (tacheometers)	0	A
10556	9015300000	Levels	8	A
10557	9015400000	Photogrammetrical surveying instruments and appliances	0	A
10558	9015801000	For use in the field.	0	A
10559	9015802000	For hydrographic use	0	A
10560	9015803000	For oceanographic use	0	A
10561	9015804000	For hydrological use	0	A
10562	9015805000	For meteorological use	0	A
10563	9015809000	Other	0	A
10564	9015900000	Parts and accessories	0	A
10565	9016001000	Direct reading balances	8	A
10566	9016002000	Electronic balances	8	A
10567	9016008000	Other	8	A
10568	9016009000	Parts or accessories	8	A
10569	9017101000	Plotters	0	A
10570	9017109000	Other	8	A
10571	9017201010	Plotters	0	A
10572	9017201090	Other	8	A
10573	9017202010	Plotters	0	A

10574	9017202090	Other	8	A
10575	9017203000	Mathematical calculating instruments	8	A
10576	9017209000	Other	8	A
10577	9017301000	Micrometers	8	A
10578	9017302000	Dialgauges	8	A
10579	9017303000	Vernier callipers	8	A
10580	9017309000	Other	8	A
10581	9017801000	Measuring rod and tapes, divided	8	A
10582	9017809010	For the purpose of semiconductor manufacturing	0	A
10583	9017809090	Other	8	A
10584	9017901000	For the purpose of semiconductor manufacturing	0	A
10585	9017909010	PCA (printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	A
10586	9017909090	Other	8	A
10587	9018111000	Electro-cardiographs	0	A
10588	9018119000	Parts and accessories	0	A
10589	9018121000	Ultrasonic scanning apparatus	0	A
10590	9018129000	Parts and accessories	0	A
10591	9018131000	Magnetic resonance imaging apparatus	0	A
10592	9018139000	Parts and accessories	0	A
10593	9018140000	Scintigraphic apparatus	8	A
10594	9018191000	Electro-encephalographs	0	A
10595	9018192000	Audiometers and similar apparatus	0	B
10596	9018194000	Electro-tonographs	0	A
10597	9018197000	Patient monitoring system	0	A
10598	9018198000	Other	0	A
10599	9018199000	Parts and accessories	0	A
10600	9018201000	Ultra-violet or infra-red ray apparatus	0	A
10601	9018209000	Parts and accessories	0	A
10602	9018310000	Syringes, with or without needles	8	A
10603	9018321000	Needles for injections	8	A
10604	9018322000	Needles for sutures	8	A
10605	9018329000	Other	8	A
10606	9018391000	Blood transfusion set or intravenous set	8	A
10607	9018392000	Catheters	8	A
10608	9018398000	Other	8	A
10609	9018399000	Parts and accessories	8	A
10610	9018411000	Dental drill engines	8	A
10611	9018419000	Parts and accessories	8	A
10612	9018491000	Dental burs	8	B
10613	9018492000	Dental units	8	A
10614	9018493000	Scalers for treating tartar	8	A
10615	9018498000	Other	8	A
10616	9018499000	Parts and accessories	8	A
10617	9018501010	Laser operated instrument	0	A
10618	9018501090	Other	0	A
10619	9018509000	Parts and accessories	0	A
10620	9018901000	Pregnancy diagnostic apparatus	8	A
10621	9018902010	Laser operated instrument	8	A
10622	9018902090	Other	8	A
10623	9018903000	Gynaecological or obstetrical instruments	8	A
10624	9018904000	Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like)	8	A

10625	9018905000	Artificial kidney apparatus, including dialyzers for artificial kidney apparatus	8	A
10626	9018906000	Electrical nerve stimulation (T.E.N.S)	0	A
10627	9018907000	Veterinary instrument and appliances	8	B
10628	9018908110	Laser operated instrument	8	A
10629	9018908190	Other	8	A
10630	9018908900	Other	8	A
10631	9018909000	Parts and accessories	8	A
10632	9019101000	Mechano-therapy appliances	0	A
10633	9019102000	Massage apparatus	0	A
10634	9019103000	Psychological aptitude-testing apparatus	0	A
10635	9019109000	Parts and accessories	0	A
10636	9019202000	Oxygen therapy apparatus	0	A
10637	9019203000	Aerosol therapy apparatus	0	A
10638	9019204000	Artificial respiration apparatus	0	A
10639	9019208000	Other	0	A
10640	9019209000	Parts and accessories	0	A
10641	9020001000	Gas masks	8	A
10642	9020008000	Other breathing appliances	8	A
10643	9020009000	Parts and accessories	8	A
10644	9021100000	Orthopaedic or fracture appliances	0	A
10645	9021210000	Artificial teeth	0	A
10646	9021290000	Other	0	A
10647	9021310000	Artificial joints	0	A
10648	9021390000	Other	0	A
10649	9021400000	Hearing aids, excluding parts and accessories	0	A
10650	9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
10651	9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	A
10652	9021908000	Other	0	A
10653	9021909000	Parts and accessories	0	A
10654	9022120000	Computed tomography apparatus	0	A
10655	9022130000	Other, for dental uses	0	A
10656	9022141020	Angiography units	0	A
10657	9022141030	Bone densimeter	0	A
10658	9022141090	Other	0	A
10659	9022142000	For veterinary use	0	A
10660	9022191000	For physical or chemical testing	0	A
10661	9022192000	For industrial use	0	A
10662	9022199000	Other	0	A
10663	9022211020	Linear accelerators	0	A
10664	9022211030	Cobalt 60 therapy units	0	A
10665	9022211090	Other	0	A
10666	9022212000	For veterinary use	0	A
10667	9022291000	For physical or chemical testing	0	A
10668	9022292000	For industrial use	0	A
10669	9022299000	Other	0	A
10670	9022300000	X-ray tubes	0	A
10671	9022901010	X-ray generators	8	A
10672	9022901020	X-ray screens	8	A
10673	9022901030	X-ray high tension generators	8	A
10674	9022901090	Other	8	A
10675	9022909010	Of apparatus based on the use of X-rays	0	A

10676	9022909090	Other	8	A
10677	9023001000	Models of human or animal anatomies	0	A
10678	9023009000	Other	0	A
10679	9024101000	Hardness testing machines	0	A
10680	9024102000	Tensile testing machines	0	A
10681	9024104000	Fatigue testing machines	0	A
10682	9024105000	Universal type testing machines	0	A
10683	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	A
10684	9024109000	Other	0	A
10685	9024801020	Abrasion testing machines	0	A
10686	9024801090	Other	0	A
10687	9024809010	Elasticity meters	0	A
10688	9024809090	Other	0	A
10689	9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	0	A
10690	9024909000	Other	0	A
10691	9025111000	Clinical or veterinary thermometers	0	A
10692	9025119000	Other	8	A
10693	9025191000	Thermometers	0	A
10694	9025192010	Optical pyrometers	0	A
10695	9025192090	Other	0	A
10696	9025801000	Hydrometers and similar floating instruments	8	A
10697	9025802000	Barometers, not combined with other instruments	8	A
10698	9025803000	Hygrometers	8	A
10699	9025809000	Other	8	A
10700	9025900000	Parts and accessories	0	A
10701	9026101000	For measuring or checking the flow	0	A
10702	9026102000	For measuring or checking the level	0	A
10703	9026202000	Liquid-type pressure gauge	0	A
10704	9026203000	Metallic pressure gauge	0	A
10705	9026204000	Electrical pressure gauge	0	A
10706	9026209000	Other	0	A
10707	9026801000	Heat meters	0	A
10708	9026802000	Anemometers	0	A
10709	9026809000	Other	0	A
10710	9026900000	Parts and accessories	0	A
10711	9027100000	Gas or smoke analysis apparatus	0	A
10712	9027200000	Chromatographs and electrophoresis instruments	0	A
10713	9027303000	Spectrograph	0	A
10714	9027304000	Spectrometers and Spectrophotometers	0	A
10715	9027501000	Polarimeters	0	A
10716	9027502000	Refractometers	0	A
10717	9027503000	Colorimeters	0	A
10718	9027504000	Luxmeters	0	A
10719	9027509000	Other	0	A
10720	9027810000	Mass spectrometers	0	A
10721	9027891000	For physical or chemical analysis	0	A
10722	9027892010	pH meters	0	A
10723	9027892020	Calori meters	0	A
10724	9027892030	Visco meters	0	A
10725	9027892090	Other	0	A

10726	9027901000	Microtomes	0	A
10727	9027909010	For the purpose of semiconductor manufacturing	0	A
10728	9027909091	For gas or smoke analysis apparatus and microtomes	0	A
10729	9027909099	Other	0	A
10730	9028101010	Of digital type	8	A
10731	9028101090	Other	8	A
10732	9028102000	Calibrating meters	8	A
10733	9028201010	Of digital type	8	A
10734	9028201090	Other	8	A
10735	9028202000	Calibrating meters	8	A
10736	9028301010	Not less than 50 A	1.1	A
10737	9028301020	Less than 50 A	1.1	A
10738	9028302000	Calibrating meters	1.1	A
10739	9028900000	Parts and accessories	1.1	A
10740	9029101000	Revolution counters	8	A
10741	9029102000	Production counters	8	A
10742	9029109000	Other	8	A
10743	9029201010	Chronometric system	8	A
10744	9029201090	Other	8	A
10745	9029202000	Stroboscopes	8	A
10746	9029900000	Parts and accessories	8	A
10747	9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	A
10748	9030200000	Oscilloscopes and oscillographs	0	A
10749	9030310000	Multimeters without a recording device	0	A
10750	9030320000	Multimeters with a recording device	0	A
10751	9030331000	Voltmeters	0	A
10752	9030332000	Ammeters	0	A
10753	9030333000	Circuit testers	0	A
10754	9030334000	Resistance meters	8	A
10755	9030339000	Other	8	A
10756	9030391000	Voltmeters	0	A
10757	9030392000	Ammeters	0	A
10758	9030393000	Circuit testers	0	A
10759	9030394000	Resistance meters	0	A
10760	9030396000	Frequency measuring apparatus	0	A
10761	9030399000	Other	0	A
10762	9030400000	Other instruments and apparatus specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
10763	9030820000	For measuring or checking semiconductor wafers or devices (including integrated circuits)	0	A
10764	9030840000	Other, with a recording device	0	A
10765	9030890000	Other	0	A
10766	9030901000	Of subheading 9030.82	0	A
10767	9030909000	Other	0	A
10768	9031100000	Machines for balancing mechanical parts	0	A
10769	9031200000	Test benches	8	A
10770	9031412000	For measuring surface particulate contamination on semiconductor wafers	0	A
10771	9031419000	Other	0	A
10772	9031491000	Optical surface testers	0	A
10773	9031494010	For the purpose of semiconductor manufacturing	0	A
10774	9031494090	Other	0	A
10775	9031499000	Other	0	A

10776	9031801000	Ultrasonic fish finders	0	A
10777	9031802000	Load-cells	0	A
10778	9031809010	Equipment for testing the characteristics of internal combustion engines	0	A
10779	9031809020	Gear testing machines	0	A
10780	9031809060	Ultra-sonic thickness measuring instruments	0	A
10781	9031809070	Instruments for detecting faults, cracks or other defects	0	A
10782	9031809080	Dynamometers	0	A
10783	9031809091	For the purpose of semiconductor manufacturing	0	A
10784	9031809099	Other	0	A
10785	9031901010	Of subheadings 9031.41	0	A
10786	9031901090	Other	0	A
10787	9031909000	Other	0	A
10788	9032101010	For refrigerators	8	A
10789	9032101020	For aircraft	5	A
10790	9032101090	Other	8	A
10791	9032102000	Of fixed type	8	A
10792	9032200000	Manostats	0	A
10793	9032811000	Of a kind used solely or principally in semiconductor manufacturing apparatus	0	A
10794	9032812000	For aircraft	0	A
10795	9032819000	Other	0	A
10796	9032891010	For aircraft	5	A
10797	9032891090	Other	8	A
10798	9032892010	For aircraft	5	A
10799	9032892090	Other	8	A
10800	9032893010	For aircraft	5	A
10801	9032893090	Other	8	A
10802	9032894010	For aircraft	5	A
10803	9032894091	Of machines and mechanical appliances for making semiconductor devices	3	A
10804	9032894099	Other	8	A
10805	9032899010	For aircraft	5	A
10806	9032899090	Other	5	A
10807	9032901000	For aircraft	5	A
10808	9032909000	Other	5	A
10809	9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5	A
10810	9101110000	With mechanical display only	8	A
10811	9101190000	Other	8	A
10812	9101210000	With automatic winding	8	A
10813	9101290000	Other	8	A
10814	9101910000	Electrically operated	8	A
10815	9101990000	Other	8	A
10816	9102111000	For the blind	8	A
10817	9102112000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
10818	9102119010	Battery or accumulator operated	8	A
10819	9102119090	Other	8	A
10820	9102121000	Battery or accumulator operated	8	A
10821	9102129010	For the blind	8	A
10822	9102129020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
10823	9102129090	Other	8	A
10824	9102191000	Battery or accumulator operated	8	A

10825	9102199010	For the blind	8	A
10826	9102199020	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
10827	9102199090	Other	8	A
10828	9102211000	For the blind	8	A
10829	9102212000	With dials, bands or similar of precious metal or of metal clad with precious metal	8	A
10830	9102219000	Other	8	A
10831	9102291000	For the blind	8	A
10832	9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	A
10833	9102299000	Other	8	A
10834	9102911000	Stop-watches	8	A
10835	9102912000	For the blind	8	A
10836	9102919010	Battery or accumulator powered	8	A
10837	9102919090	Other	8	A
10838	9102991000	Stop-watches	8	A
10839	9102992000	For the blind	8	A
10840	9102999000	Other	8	A
10841	9103100000	Electrically operated	8	A
10842	9103900000	Other	8	A
10843	9104000000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	8	A
10844	9105110000	Electrically operated	8	A
10845	9105190000	Other	8	A
10846	9105210000	Electrically operated	8	A
10847	9105290000	Other	8	A
10848	9105910000	Electrically operated	8	A
10849	9105990000	Other	8	A
10850	9106100000	Time-registers; time-recorders	8	A
10851	9106902000	Timers	8	A
10852	9106909000	Other	8	A
10853	9107000000	Time switches with clock or watch movement or with synchronous motor.	8	A
10854	9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	A
10855	9108120000	With opto-electronic display only	5	A
10856	9108190000	Other	5	A
10857	9108200000	With automatic winding	5	A
10858	9108900000	Other	5	A
10859	9109100000	Electrically operated	8	A
10860	9109900000	Other	8	A
10861	9110110000	Complete movements, unassembled or partly assembled(movement sets)	8	A
10862	9110120000	Incomplete movements, assembled	8	A
10863	9110190000	Rough movements	8	A
10864	9110900000	Other	8	A
10865	9111100000	Cases of precious metal or of metal clad with precious metal	8	A
10866	9111200000	Cases of base metal, whether or not gold- or silver- plated	8	A
10867	9111800000	Other cases	8	A
10868	9111901000	Of precious metal or metal clad with precious metal	8	A
10869	9111909000	Other	8	A
10870	9112200000	Cases	8	A
10871	9112900000	Parts	8	A
10872	9113100000	Of precious metal or of metal clad with precious metal	8	A
10873	9113200000	Of base metal, whether or not gold- or silver- plated	8	A

10874	9113901000	Of plastics	8	A
10875	9113902000	Of leather or composition leather	8	A
10876	9113909000	Other	8	A
10877	9114300000	Dials	8	A
10878	9114400000	Plates and bridges	8	A
10879	9114900000	Other	8	A
10880	9201100000	Upright pianos	8	A
10881	9201200000	Grand pianos	8	A
10882	9201900000	Other	8	A
10883	9202101000	Violins	8	A
10884	9202102000	Violoncellos	8	A
10885	9202109000	Other	8	A
10886	9202901000	Guitars	8	A
10887	9202902000	Harps	8	A
10888	9202909000	Other	8	A
10889	9205101000	Trumpets	8	A
10890	9205109000	Other	8	A
10891	9205901010	Flutes	8	A
10892	9205901020	Clarinets	8	A
10893	9205901030	Saxophones	8	A
10894	9205901040	Recorder	8	A
10895	9205901090	Other	8	A
10896	9205902000	Keyboard pipe organs; harmoniums and similar keyboard instrument with free metal reeds	8	A
10897	9205903000	Accordions and similar instruments	8	A
10898	9205904000	Mouth organs	8	A
10899	9205909000	Other	8	A
10900	9206001000	Drums	8	A
10901	9206003000	Cymbals	8	A
10902	9206009000	Other	8	A
10903	9207101000	Organs (including synthesizers)	8	A
10904	9207103000	Pianos	8	A
10905	9207109000	Other	8	A
10906	9207901000	Guitars	8	A
10907	9207902000	Accordions	8	A
10908	9207909000	Other	8	A
10909	9208100000	Musical boxes	8	A
10910	9208900000	Other	8	A
10911	9209301000	Of metal wire	8	A
10912	9209309000	Other	8	A
10913	9209910000	Parts and accessories for pianos	8	A
10914	9209920000	Parts and accessories for the musical instruments of heading 92.02	8	A
10915	9209940000	Parts and accessories for the musical instruments of heading 92.07	8	A
10916	9209990000	Other	8	A
10917	9301101000	Self-propelled	0	A
10918	9301109000	Other	0	A
10919	9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
10920	9301901000	Fully automatic shotguns	0	A
10921	9301902010	Bolt action	0	A
10922	9301902020	Semi-automatic	0	A
10923	9301902030	Fully automatic	0	A

10924	9301902090	Other	0	A
10925	9301903000	Machine-guns	0	A
10926	9301904010	Fully automatic pistols	0	A
10927	9301904090	Other	0	A
10928	9301909000	Other	0	A
10929	9302001010	Revolvers	0	A
10930	9302001021	Semi-automatic	0	A
10931	9302001029	Other	0	A
10932	9302001030	Pistols, multiple barrel	0	A
10933	9302001090	Other	0	A
10934	9302009010	Revolvers	0	A
10935	9302009021	Semi-automatic	0	A
10936	9302009029	Other	0	A
10937	9302009030	Pistols, multiple barrel	0	A
10938	9302009090	Other	0	A
10939	9303100000	Muzzle-loading firearms	8	A
10940	9303201011	Pump-action	8	A
10941	9303201012	Semi-automatic	8	A
10942	9303201019	Other	8	A
10943	9303201020	Shotguns, multiple barrel, including combination guns	8	A
10944	9303201090	Other	8	A
10945	9303209011	Pump-action	8	A
10946	9303209012	Semi-automatic	8	A
10947	9303209019	Other	8	A
10948	9303209020	Shotguns, multiple barrel, including combination guns	8	A
10949	9303209090	Other	8	A
10950	9303301010	Single-shot	8	A
10951	9303301020	Semi-automatic	8	A
10952	9303301090	Other	8	A
10953	9303309010	Single-shot	8	A
10954	9303309020	Semi-automatic	8	A
10955	9303309090	Other	8	A
10956	9303900000	Other	8	A
10957	9304001000	Air guns	8	A
10958	9304009000	Other	8	A
10959	9305101010	Firing mechanisms	0	A
10960	9305101020	Frames and receivers	0	A
10961	9305101030	Barrels	0	A
10962	9305101040	Pistons, locking lugs and gas buffers	0	A
10963	9305101050	Magazines and parts thereof	0	A
10964	9305101060	Silencers (sound moderators) and parts thereof	0	A
10965	9305101070	Butts, grips and plates	0	A
10966	9305101080	Slides (for pistols) and cylinders (for revolvers)	0	A
10967	9305101090	Other	0	A
10968	9305109010	Firing mechanisms	8	A
10969	9305109020	Frames and receivers	8	A
10970	9305109030	Barrels	8	A
10971	9305109040	Pistons, locking lugs and gas buffers	8	A
10972	9305109050	Magazines and parts thereof	8	A
10973	9305109060	Silencers (sound moderators) and parts thereof	8	A
10974	9305109070	Butts, grips and plates	8	A
10975	9305109080	Slides(for pistols) and cylinders (for revolvers)	8	A
10976	9305109090	Other	8	A

10977	9305201000	Shotgun barrels	8	A
10978	9305209010	Rifle barrels	8	A
10979	9305209020	Magazines and parts thereof	8	A
10980	9305209090	Other	8	A
10981	9305911010	Firing mechanisms	0	A
10982	9305911020	Frames and receivers	0	A
10983	9305911030	Barrels	0	A
10984	9305911040	Pistons, locking lugs and gas buffers	0	A
10985	9305911050	Magazines and parts thereof	0	A
10986	9305911060	Silencers (sound moderators) and parts thereof	0	A
10987	9305911070	Flash eliminators and parts thereof	0	A
10988	9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	A
10989	9305911090	Other	0	A
10990	9305919000	Other	0	A
10991	9305990000	Other	8	A
10992	9306210000	Cartridges	0	A
10993	9306290000	Other	0	A
10994	9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	A
10995	9306309000	Other	0	A
10996	9306900000	Other	0	A
10997	9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	A
10998	9401100000	Seats of a kind used for aircraft	0	A
10999	9401200000	Seats of a kind used for motor vehicles	8	A
11000	9401311000	Covered with leather	0	A
11001	9401319000	Other	0	A
11002	9401391000	Covered with leather	0	A
11003	9401399000	Other	0	A
11004	9401410000	Of wood	0	A
11005	9401490000	Other	0	A
11006	9401520000	Of bamboo	0	A
11007	9401530000	Of rattan	0	A
11008	9401590000	Other	0	A
11009	9401611000	Covered with leather	0	A
11010	9401619000	Other	0	A
11011	9401691000	Covered with leather	0	A
11012	9401699000	Other	0	A
11013	9401711000	Covered with leather	0	A
11014	9401719000	Other	0	A
11015	9401791000	Covered with leather	0	A
11016	9401799000	Other	0	A
11017	9401800000	Other seats	0	A
11018	9401910000	Of wood	8	A
11019	9401991000	Of metal	8	A
11020	9401999000	Other	8	A
11021	9402101000	Medical', surgical' or dentists' chairs	0	A
11022	9402109010	Barbers or beauty shop's chairs	0	A
11023	9402109090	Other	0	A
11024	9402901000	Operating tables	0	A
11025	9402908000	Other	0	A
11026	9402909000	Parts	0	A
11027	9403100000	Metal furniture of a kind used in offices	0	A
11028	9403201000	Beds	0	A

11029	9403209000	Other	0	A
11030	9403301000	Desks	0	A
11031	9403309000	Other	0	A
11032	9403401000	Dinner tables	8	A
11033	9403409000	Other	8	A
11034	9403501000	Beds	0	A
11035	9403509000	Other	0	A
11036	9403601000	Of lacquered with nacre	0	A
11037	9403609010	Stationery chests	0	A
11038	9403609020	Dressing tables	0	A
11039	9403609030	Dressers (wardrobes)	0	A
11040	9403609090	Other	0	A
11041	9403700000	Furniture of plastics	0	A
11042	9403820000	Of bamboo	0	A
11043	9403830000	Of rattan	0	A
11044	9403890000	Other	0	A
11045	9403910000	Of wood	8	A
11046	9403990000	Other	8	A
11047	9404100000	Mattress supports	8	B
11048	9404210000	Of cellular rubber or plastics, whether or not covered	8	A
11049	9404290000	Of other materials	8	A
11050	9404300000	Sleeping bags	8	A
11051	9404400000	Quilts, bedspreads, eiderdowns and duvets (comforters)	8	A
11052	9404900000	Other	8	A
11053	9405110000	Designed for use solely with light-emitting diode (LED) light sources	8	A
11054	9405191000	Of filament lamps	8	A
11055	9405192000	Of fluorescent lamps	8	A
11056	9405199000	Other	8	A
11057	9405210000	Designed for use solely with light-emitting diode (LED) light sources	8	A
11058	9405291000	Of filament lamps	8	A
11059	9405299000	Other	8	A
11060	9405310000	Designed for use solely with light-emitting diode (LED) light sources	8	A
11061	9405390000	Other	8	A
11062	9405410000	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	8	A
11063	9405420000	Other, designed for use solely with light-emitting diode (LED) light sources	8	A
11064	9405491000	Of anti-explosive type	8	A
11065	9405492000	Of flood type	8	A
11066	9405493000	Of street type	8	A
11067	9405499000	Other	8	A
11068	9405500000	Non-electrical lamps and lighting fittings	8	A
11069	9405610000	Designed for use solely with light-emitting diode (LED) light sources	8	A
11070	9405691000	Of neon tubes	8	A
11071	9405692000	Of filament lamps	8	A
11072	9405699000	Other	8	A
11073	9405910000	Of glass	8	A
11074	9405920000	Of plastics	8	A
11075	9405990000	Other	8	A
11076	9406100000	Of wood	8	X

11077	9406200000	Modular building units, of steel	8	A
11078	9406901000	Of plastic	8	A
11079	9406902000	Of iron or steel	8	A
11080	9406903000	Of aluminium	8	A
11081	9406909000	Other	8	A
11082	9503001100	Children's tricycles	0	A
11083	9503001200	Scooters	0	A
11084	9503001300	Pedal cars	0	A
11085	9503001800	Other	0	A
11086	9503001900	Parts and accessories	0	A
11087	9503002110	Of textile materials	8	A
11088	9503002120	Of rubbers	0	A
11089	9503002130	Of plastics	8	A
11090	9503002140	Of ceramics	0	A
11091	9503002150	Of glasses	0	A
11092	9503002160	Of wood	0	A
11093	9503002190	Other	8	A
11094	9503002910	Garments and accessories therefor, footwear and headgear	8	A
11095	9503002990	Other	0	A
11096	9503003110	Electric trains	0	A
11097	9503003190	Accessories	0	A
11098	9503003200	Reduced-size (“scale”) model assembly kits, whether or not working models, excluding those of HSK 9503.00-31	0	A
11099	9503003300	Other construction sets and constructional toys	0	A
11100	9503003411	Of textile materials	8	A
11101	9503003419	Other	8	A
11102	9503003491	Of textile material	8	A
11103	9503003492	Of rubbers	0	A
11104	9503003493	Of plastics	8	A
11105	9503003495	Of ceramics	0	A
11106	9503003496	Of glasses	0	A
11107	9503003497	Of wood	0	A
11108	9503003499	Other	8	A
11109	9503003500	Toy musical instruments and apparatus	8	A
11110	9503003600	Puzzles	0	A
11111	9503003700	Other toys, put up in sets or outfits	8	A
11112	9503003800	Other toys and models, incorporating a motor	8	A
11113	9503003911	Balloons, toy balls, kites and the like	8	A
11114	9503003919	Other	8	A
11115	9503003990	Parts and accessories (excluding those of HSK 9503.00-3190)	0	A
11116	9504201000	Billiard tables	0	A
11117	9504202000	Billiard balls	0	A
11118	9504209000	Other	0	A
11119	9504301000	Games of chance that immediately return a monetary award	0	A
11120	9504309000	Other	0	A
11121	9504400000	Playing cards	0	A
11122	9504501000	Video games of a kind used with a television receiver	0	A
11123	9504509000	Other	0	A
11124	9504901020	Pin setters	0	A
11125	9504901030	Bowling balls	0	A
11126	9504901040	Lane	0	A
11127	9504901050	Bowling pins	0	A
11128	9504901090	Other	0	A

11129	9504902000	Electronic games	0	A
11130	9504903000	Other articles and equipment	0	A
11131	9504909020	Of electronic games	0	A
11132	9504909090	Other	0	A
11133	9505100000	Articles for Christmas festivities	8	A
11134	9505900000	Other	8	A
11135	9506110000	Skis	8	X
11136	9506120000	Ski-fastenings (ski-bindings)	8	X
11137	9506190000	Other	8	X
11138	9506210000	Sailboards	8	X
11139	9506290000	Other	8	X
11140	9506310000	Clubs, complete	8	X
11141	9506320000	Balls	8	X
11142	9506391000	Parts of clubs	8	X
11143	9506399000	Other	8	X
11144	9506401000	Table-tennis tables	8	C
11145	9506402000	Table-tennis rackets	8	C
11146	9506403000	Table-tennis balls	8	C
11147	9506409000	Other	8	C
11148	9506510000	Lawn-tennis rackets, whether or not strung	8	C
11149	9506591000	Badminton rackets	8	C
11150	9506599000	Other	8	C
11151	9506610000	Lawn-tennis balls	8	C
11152	9506621000	Soccer balls	8	C
11153	9506622000	Basket balls	8	C
11154	9506623000	Volley balls	8	C
11155	9506629000	Other	8	C
11156	9506691000	Badminton shuttlecock	8	C
11157	9506692000	Baseballs	8	C
11158	9506699000	Other	8	C
11159	9506700000	Ice skates and roller skates, including skating boots with skates attached	8	C
11160	9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	C
11161	9506990000	Other	8	C
11162	9507101000	Of glass fibre	8	X
11163	9507102000	Of carbon	8	X
11164	9507109000	Other	8	X
11165	9507200000	Fish-hooks, whether or not snelled	8	X
11166	9507300000	Fishing reels	8	X
11167	9507901000	Fish landing nets and other fishing tackles	8	X
11168	9507909000	Other	8	X
11169	9508100000	Travelling circuses and travelling menageries	8	A
11170	9508210000	Roller coasters	8	A
11171	9508220000	Carousels, swings and roundabouts	8	A
11172	9508230000	Dodge’em cars	8	A
11173	9508240000	Motion simulators and moving theatres	8	A
11174	9508250000	Water rides	8	A
11175	9508260000	Water park amusements	8	A
11176	9508290000	Other	8	A
11177	9508300000	Fairground amusements	8	A
11178	9508400000	Travelling theatres	8	A
11179	9601100000	Worked ivory and articles of ivory	8	A
11180	9601901010	A nucleus for cultivating pearl	0	A

11181	9601901090	Other	8	A
11182	9601909010	A nucleus for cultivating pearl	0	A
11183	9601909090	Other	8	A
11184	9602001000	Gelatin capsules	8	A
11185	9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	A
11186	9602009090	Other	8	A
11187	9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	A
11188	9603210000	Tooth brushes, including dental-plate brushes	8	A
11189	9603290000	Other	8	A
11190	9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	A
11191	9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	A
11192	9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	A
11193	9603900000	Other	8	A
11194	9604000000	Hand sieves and hand riddles.	8	A
11195	9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	A
11196	9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	A
11197	9606210000	Of plastics, not covered with textile material	8	A
11198	9606220000	Of base metal, not covered with textile material	8	A
11199	9606291000	Of shell-fish shell	8	A
11200	9606299000	Other	8	A
11201	9606300000	Button moulds and other parts of buttons; button blanks	8	A
11202	9607110000	Fitted with chain scoops of base metal	8	A
11203	9607191000	Of plastic	8	A
11204	9607199000	Other	8	A
11205	9607201000	Of base metal	8	A
11206	9607202000	Of plastic	8	A
11207	9607209000	Other	8	A
11208	9608100000	Ball point pens	8	A
11209	9608200000	Felt tipped and other porous-tipped pens and markers	8	A
11210	9608301000	Fountainpens	8	A
11211	9608309000	Other	8	A
11212	9608400000	Propelling or sliding pencils	8	A
11213	9608500000	Sets of articles from two or more of the foregoing subheadings	8	A
11214	9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	A
11215	9608911000	Pen nibs	8	A
11216	9608912000	Nib points	8	A
11217	9608991000	Parts	8	A
11218	9608999000	Other	8	A
11219	9609101000	Pencils	8	A
11220	9609102000	Color pencils	8	A
11221	9609103000	Crayons	8	A
11222	9609200000	Pencil leads, black or coloured	8	A
11223	9609901000	Crayons and oil pastels.	8	A
11224	9609902000	Pastels	8	A
11225	9609903000	Chalks	8	A
11226	9609909000	Other	8	A
11227	9610000000	Slates and boards, with writing or drawing surfaces, whether or not framed.	8	A
11228	9611001000	Stamps	8	A

11229	9611009000	Other	8	A
11230	9612102000	For EDPS machines	8	A
11231	9612109000	Other	8	A
11232	9612200000	Ink-pads	8	A
11233	9613100000	Pocket lighters, gas fuelled, non-refillable	8	A
11234	9613200000	Pocket lighters, gas fuelled, refillable	8	A
11235	9613800000	Other lighters	8	A
11236	9613900000	Parts	8	A
11237	9614000000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	8	A
11238	9615111000	Combs	8	A
11239	9615119000	Other	8	A
11240	9615191000	Combs	8	A
11241	9615199000	Other	8	A
11242	9615901000	Hair-pins	8	A
11243	9615909000	Other	8	A
11244	9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	A
11245	9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	A
11246	9617001000	Vacuum flasks	8	A
11247	9617002000	Vacuum lunch-boxes	8	A
11248	9617008000	Other	8	A
11249	9617009000	Parts	8	A
11250	9618001000	Tailors' dummies	8	A
11251	9618009000	Other	8	A
11252	9619001010	Napkins(diapers) and napkin liners	0	A
11253	9619001090	Other	0	A
11254	9619002000	Of wadding of textile materials	8	A
11255	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	A
11256	9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	A
11257	9619004000	Other made up textile articles, other than goods of Note 2 to Chapter 63	10	A
11258	9619009010	Napkins and napkin liners for babies	6.5	A
11259	9619009090	Other	6.5	A
11260	9620000000	Monopods, bipods, tripods and similar articles.	5	A
11261	9701211000	Paintings	0	A
11262	9701212000	Drawings	0	A
11263	9701213000	Pastels	0	A
11264	9701220000	Mosaics	0	A
11265	9701290000	Other	0	A
11266	9701911000	Paintings	0	A
11267	9701912000	Drawings	0	A
11268	9701913000	Pastels	0	A
11269	9701920000	Mosaics	0	A
11270	9701990000	Other	0	A
11271	9702101000	Engravings	0	A
11272	9702102000	Prints	0	A
11273	9702103000	Lithographs	0	A
11274	9702901000	Engravings	0	A
11275	9702902000	Prints	0	A
11276	9702903000	Lithographs	0	A
11277	9703101000	Sculptures	0	A
11278	9703102000	Statuary	0	A

11279	9703901000	Sculptures	0	A
11280	9703902000	Statuary	0	A
11281	9704000000	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.	0	A
11282	9705100000	Collections and collectors' pieces of archaeological, ethnographic or historical interest	0	A
11283	9705210000	Human specimens and parts thereof	0	A
11284	9705220000	Extinct or endangered species and parts thereof	0	A
11285	9705290000	Other	0	A
11286	9705310000	Of an age exceeding 100 years	0	A
11287	9705390000	Other	0	A
11288	9706101000	Ceramics	0	A
11289	9706102000	Musical instruments	0	A
11290	9706103000	Other	0	A
11291	9706901000	Ceramics	0	A
11292	9706902000	Musical instruments	0	A
11293	9706903000	Other	0	A

ANNEX 2-A-2

UAE SCHEDULE OF TARIFF COMMITMENTS

H.S CODE Digit 82022	PRODUCT DESCRIPTION	BASE DUTY RATE	UAE Staging Category
01012110	- - - Of Arab breed	**0%**	A
01012190	- - - Other	**0%**	A
01012910	- - - Horses for sport	**0%**	A
01012920	- - - Ponies	**0%**	A
01012990	- - - Other	**0%**	A
01013000	- Asses	**0%**	A
01019000	- Other	**0%**	A
01022100	- - Pure-bred breeding animals	**0%**	A
01022900	- - Other	**0%**	A
01023100	- - Pure-bred breeding animals	**0%**	A
01023900	- - Other	**0%**	A
01029000	- Other	**0%**	A
01031000	- Pure-bred breeding animals	**Prohibited**	PH
01039100	- - Weighing less than 50 kg	**Prohibited**	PH
01039200	- - Weighing 50 kg or more	**Prohibited**	PH
01041010	- - - Pure-bred breeding	**0%**	A
01041090	- - - Other	**0%**	A
01042010	- - - Pure-bred breeding	**0%**	A
01042090	- - - Other	**0%**	A
01051100	- - Fowls of the species Gallus domesticus	**0%**	A
01051200	- - Turkeys	**0%**	A
01051300	- - Ducks	**0%**	A
01051400	- - Geese	**0%**	A
01051500	- - Guinea fowls	**0%**	A
01059410	- - - Layers	**0%**	A
01059420	- - - Broilers	**0%**	A
01059430	- - - As mothers	**0%**	A
01059490	- - - Other	**0%**	A
01059910	- - - Tame ducks and geese	**0%**	A
01059920	- - - Turkeys	**0%**	A
01059990	- - - Other	**0%**	A
01061100	- - Primates	**0%**	A
01061200	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) ; seals, sealions and walruses (mammals of the suborder Pinnipedia)	**0%**	A
01061310	- - - Pure-bred breeding	**0%**	A
01061320	- - - For domestic competitions and racing	**0%**	A
01061390	- - - Other	**0%**	A
01061400	- - Rabbits and hares	**0%**	A
01061930	- - - Gazelles and deer	**0%**	A
01061940	- - - Dogs	**0%**	A
01061950	- - - Foxes, minks and other fur animals	**0%**	A
01061960	- - - Animals for zoos, fairs, and imported animals for scientific experiment and research labs	**0%**	A
01061990	- - - Other	**0%**	A
01062000	- Reptiles (including snakes and turtles)	**0%**	A
01063100	- - Birds of prey	**0%**	A
01063200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	**0%**	A
01063300	- - Ostriches; emus (Dromaius novaehollandiae)	**0%**	A
01063910	- - - Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks	**0%**	A
01063920	- - - Ornamental birds	**0%**	A
01063990	- - - Other	**0%**	A
01064100	- - Bees	**0%**	A
01064900	- - Other	**0%**	A
01069000	- Other	**0%**	A
02011000	- Carcasses and half-carcasses	**0%**	A
02012000	- Other cuts with bone in	**0%**	A
02013000	- Boneless	**0%**	A
02021000	- Carcasses and half-carcasses	**5%**	A
02022000	- Other cuts with bone in	**5%**	A
02023010	- - - Minced	**5%**	A
02023090	- - - Other	**5%**	A
02031100	- - Carcasses and half-carcasses	**Special Goods**	SG
02031200	- - Hams, shoulders and cuts thereof, with bone in	**Special Goods**	SG
02031900	- - Other	**Special Goods**	SG
02032100	- - Carcasses and half-carcasses	**Special Goods**	SG
02032200	- - Hams, shoulders and cuts thereof, with bone in	**Special Goods**	SG

02032900	- - Other	**Special Goods**	SG
02041000	- Carcasses and half-carcasses of lambs, fresh or chilled	**0%**	A
02042100	- - Carcasses and half-carcasses	**0%**	A
02042200	- - Other cuts with bone in	**0%**	A
02042300	- - Boneless	**0%**	A
02043000	- Carcasses and half-carcasses of lambs, frozen	**5%**	B
02044100	- - Carcasses and half-carcasses	**5%**	A
02044200	- - Other cuts with bone in	**5%**	A
02044310	- - - Minced	**5%**	B
02044390	- - - Other	**5%**	B
02045011	- - - - Fresh or chilled	**0%**	A
02045012	- - - - Frozen	**5%**	B
02045021	- - - - Fresh or chilled	**0%**	A
02045022	- - - - Frozen	**5%**	B
02045031	- - - - Fresh or chilled	**0%**	A
02045032	- - - - Frozen	**5%**	A
02050010	- - - Meat of horses	**5%**	A
02050090	- - - Other	**Special Goods**	SG
02061000	- Of bovine animals, fresh or chilled	**5%**	A
02062100	- - Tongues	**5%**	A
02062200	- - Livers	**5%**	A
02062900	- - Other	**5%**	A
02063000	- Of swine, fresh or chilled	**Special Goods**	SG
02064100	- - Livers	**Special Goods**	SG
02064900	- - Other	**Special Goods**	SG
02068010	- - - Of sheep or goats	**0%**	A
02068090	- - - Other	**5%**	A
02069011	- - - - Tongues	**5%**	A
02069012	- - - - Livers	**5%**	A
02069019	- - - - Other	**5%**	A
02069090	- - - Other	**5%**	A
02071100	- - Not cut in pieces, fresh or chilled	**5%**	A
02071200	- - Not cut in pieces, frozen	**5%**	C
02071300	- - Cuts and offal, fresh or chilled	**5%**	C
02071400	- - Cuts and offal, frozen	**5%**	C
02072400	- - Not cut in pieces, fresh or chilled	**5%**	A
02072500	- - Not cut in pieces, frozen	**5%**	A
02072600	- - Cuts and offal, fresh or chilled	**5%**	A
02072700	- - Cuts and offal, frozen	**5%**	B
02074100	- - Not cut in pieces, fresh or chilled	**5%**	C
02074200	- - Not cut in pieces, frozen	**5%**	A
02074300	- - Fatty livers, fresh or chilled	**5%**	A
02074400	- - Other, fresh or chilled	**5%**	A
02074500	- - Other, frozen	**5%**	A
02075100	- - Not cut in pieces, fresh or chilled	**5%**	A
02075200	- - Not cut in pieces, frozen	**5%**	A
02075300	- - Fatty livers, fresh or chilled	**5%**	A
02075400	- - Other, fresh or chilled	**5%**	A
02075500	- - Other, frozen	**5%**	B
02076000	- Of guinea fowls	**5%**	A
02081010	- - - Fresh or chilled	**0%**	A
02081020	- - - Frozen	**5%**	A
02083000	- Of primates	**5%**	A
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%**	A
02085000	- Of reptiles (including snakes and turtles)	**5%**	A
02086010	- - - Fresh or chilled	**0%**	A
02086020	- - - Frozen	**0%**	A
02089021	- - - - Fresh or chilled	**5%**	B
02089022	- - - - Frozen	**5%**	A
02089031	- - - - Fresh or chilled	**5%**	B
02089032	- - - - Frozen	**5%**	B
02089091	- - - - Frogs' thighs	**5%**	A
02089099	- - - - Other	**5%**	B
02091000	- Of pigs	**Special Goods**	SG
02099000	- Other	**5%**	A
02101100	- - Hams, shoulders and cuts thereof, with bone in	**Special Goods**	SG
02101200	- - Bellies (streaky) and cuts thereof	**Special Goods**	SG
02101900	- - Other	**Special Goods**	SG
02102000	- Meat of bovine animals	**5%**	A
02109100	- - Of primates	**5%**	A
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%**	A
02109300	- - Of reptiles (including snakes and turtles)	**5%**	A

02109900	- - Other	**5%**	A
03011100	- - Freshwater	**0%**	A
03011900	- - Other:	**0%**	A
03019100	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	**0%**	A
03019200	- - Eels (Anguilla spp.)	**0%**	A
03019300	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	**0%**	A
03019400	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	**0%**	A
03019500	- - Southern bluefin tunas (Thunnus maccoyii)	**0%**	A
03019900	- - Other	**0%**	A
03021100	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	**0%**	A
03021300	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	**0%**	A
03021400	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	**0%**	A
03021900	- - Other	**0%**	A
03022100	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	**0%**	A
03022200	- - Plaice (Pleuronectes platessa)	**0%**	A
03022300	- - Sole (Solea spp.)	**0%**	A
03022400	- - Turbots (Psetta maxima)	**0%**	A
03022900	- - Other	**0%**	A
03023100	- - Albacore or longfinned tunas (Thunnus alalunga)	**0%**	A
03023200	- - Yellowfin tunas (Thunnus albacares)	**0%**	A
03023300	- - Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	**0%**	A
03023400	- - Bigeye tunas (Thunnus obesus)	**0%**	A
03023500	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	**0%**	A
03023600	- - Southern bluefin tunas (Thunnus maccoyii)	**0%**	A
03023910	- - - Longtail tuna (Thunnus tungle)	**0%**	A
03023920	- - - Kawakawa(Thunnus Avinus)	**0%**	A
03023990	- - - Other	**0%**	A
03024100	- - Herrings (Clupea harengus, Clupea pallasii)	**0%**	A
03024200	- - Anchovies (Engraulis spp.)	**0%**	A
03024300	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	**0%**	A
03024410	- - - Barred Spanish Mackerel (King fish, soitted soabusg mackerel)	**0%**	A
03024420	- - - Indian mackerel (Trachurus indicus)	**0%**	A
03024490	- - - Other	**0%**	A
03024510	- - - Trevally	**0%**	A
03024520	- - - Jackpomfert	**0%**	A
03024590	- - - Other	**0%**	A
03024600	- - Cobia (Rachycentron canadum)	**0%**	A
03024700	- - Swordfish (Xiphias gladius)	**0%**	A
03024910	- - - Silver pomfret	**0%**	A
03024990	- - - Other	**0%**	A
03025100	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**0%**	A
03025200	- - Haddock (Melanogrammus aeglefinus)	**0%**	A
03025300	- - Coalfish (Pollachius virens)	**0%**	A
03025400	- - Hake (Merluccius spp., Urophycis spp.)	**0%**	A
03025500	- - Alaska Pollock (Theragra chalcogramma)	**0%**	A
03025600	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	**0%**	A
03025900	- - Other	**0%**	A
03027100	- - Tilapias (Oreochromis spp.)	**0%**	A
03027200	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	**0%**	A
03027300	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	**0%**	A
03027400	- - Eels (Anguilla spp.)	**0%**	A
03027900	- - Other	**0%**	A
03028100	- - Dogfish and other sharks	**0%**	A
03028200	- - Rays and skates (Rajidae)	**0%**	A
03028300	- - Toothfish (Dissostichus spp.)	**0%**	A
03028400	- - Seabass (Dicentrarchus spp.)	**0%**	A
03028500	- - Seabream (Sparidae) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream, red-strpped seabream, etc.)	**0%**	A

03028910	- - - Spotted groupers (blue-spotted grouper, areolated grouper, saddle grouper, etc.)	**0%**	A
03028920	- - - Emperor	**0%**	A
03028930	- - - Red snapper (Alesmaudi)	**0%**	A
03028940	- - - Silver grunt	**0%**	A
03028950	- - - Mullet (Meed and Biyah)	**0%**	A
03028960	- - - Rabbit fish	**0%**	A
03028970	- - - barracuda	**0%**	A
03028980	- - - Croaker (Siganidae)	**0%**	A
03028990	- - - Other:	**0%**	A
03029100	- - Livers, roes and milt	**0%**	A
03029200	- - Shark fins	**0%**	A
03029900	- - Other	**0%**	A
03031100	- - Sockeye salmon (red salmon)(Oncorhynchus nerka)	**5%**	C
03031200	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	**5%**	C
03031300	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	**5%**	C
03031400	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	**5%**	A
03031900	- - Other	**5%**	A
03032300	- - Tilapias (Oreochromis spp.)	**5%**	A
03032400	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	**5%**	A
03032500	- - Carp (Cyprinus carpio, Carassius , Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	**5%**	A
03032600	- - Eels (Anguilla spp.)	**5%**	A
03032900	- - Other	**5%**	C
03033100	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	**5%**	A
03033200	- - Plaice (Pleuronectes platessa)	**5%**	A
03033300	- - Sole (Solea spp.)	**5%**	A
03033400	- - Turbots (Psetta maxima)	**5%**	A
03033900	- - Other	**5%**	C
03034100	- - Albacore or longfinned tunas (Thunnus alalunga)	**5%**	A
03034200	- - Yellowfin tunas (Thunnus albacares)	**5%**	C
03034300	- - Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	**5%**	A
03034400	- - Bigeye tunas (Thunnus obesus)	**5%**	A
03034500	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	**5%**	B
03034600	- - Southern bluefin tunas (Thunnus maccoyii)	**5%**	A
03034910	- - - Longtail tuna (Thunnus tungle)	**5%**	A
03034920	- - - Kawakawa(Thunnus Avinus)	**5%**	A
03034990	- - - Other	**5%**	A
03035100	- - Herrings (Clupea harengus, Clupea pallasii)	**5%**	A
03035300	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (sardinella spp.), brisling or sprats (Sprattus Sprattus)	**5%**	C
03035410	- - - Mackerel (King fish, soitted soabusg macherel)	**5%**	C
03035420	- - - Indian mackerel	**5%**	C
03035490	- - - Other	**5%**	C
03035510	- - - Trevally (bigeye, blacktip, scad)	**5%**	A
03035520	- - - Jack pomfret	**5%**	A
03035590	- - - Other	**5%**	A
03035600	- - Cobia (Rachycentron canadum)	**5%**	A
03035700	- - Swordfish (Xiphias gladius)	**5%**	C
03035910	- - - Silver pomfret	**5%**	C
03035990	- - - Other	**5%**	C
03036300	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**5%**	A
03036400	- - Haddock (Melanogrammus aeglefinus)	**5%**	A
03036500	- - Coalfish (Pollachius virens)	**5%**	A
03036600	- - Hake (Merluccius spp., Urophycis spp.)	**5%**	A
03036700	- - Alaska Pollock (Theragra chalcogramma)	**5%**	A
03036800	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	**5%**	A
03036900	- - Other	**5%**	C
03038100	- - Dogfish and other sharks	**5%**	A
03038200	- - Rays and skates (Rajidae)	**5%**	A
03038300	- - Toothfish (Dissostichus spp.)	**5%**	A
03038400	- - Sea bass (Dicentrarchus spp.)	**5%**	B
03038910	- - - Spotted groupers (blue-spotted grouper, areolated grouper, saddle grouper, etc.)	**5%**	C
03038920	- - - Emperor	**5%**	C
03038930	- - - Red snapper (Alesmaudi)	**5%**	A
03038940	- - -Silver grunt fish	**5%**	A
03038950	- - - Mullet (Meed and Biyah)	**5%**	A
03038960	- - - Rabbit fish	**5%**	A
03038970	- - - Barracuda	**5%**	B

03038980	- - - Croaker (Siganidae)	**5%**	B
03038991	- - Seabream (Sparidae) (finned-black seabream, blache seabream, barred-silvery seabream, banded seabream, red-stripped seabream, etc.)	**5%**	A
03038999	- - - - Other	**5%**	A
03039100	- - Livers, roes and milt	**5%**	A
03039200	- - Shark fins	**5%**	A
03039900	- - Other	**5%**	A
03043100	- - Tilapias (Oreochromis spp.)	**5%**	A
03043200	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	**5%**	A
03043300	- - Nile Perch (Lates niloticus)	**5%**	B
03043900	- - Other	**5%**	A
03044100	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	**5%**	C
03044200	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	**5%**	A
03044300	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	**5%**	A
03044400	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	**5%**	A
03044500	- - Swordfish (Xiphias gladius)	**5%**	A
03044600	- - Toothfish (Dissostichus spp.)	**5%**	A
03044700	- - Dogfish and other sharks	**5%**	A
03044800	- - Rays and skates (Rajidae)	**5%**	A
03044900	- - Other	**5%**	C
03045100	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A
03045200	- - Salmonidae	**5%**	B
03045300	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae andMuraenolepididae	**5%**	A
03045400	- - Swordfish (Xiphias gladius)	**5%**	A
03045500	- - Toothfish (Dissostichus spp.)	**5%**	A
03045600	- - Dogfish and other sharks	**5%**	A
03045700	- - Rays and skates (Rajidae)	**5%**	A
03045910	- - - Spotted Groupers	**5%**	A
03045920	- - - Emperors	**5%**	A
03045990	- - - Other	**5%**	B
03046100	- - Tilapias (Oreochromis spp.)	**5%**	A
03046200	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	**5%**	B
03046300	- - Nile Perch (Lates niloticus)	**5%**	B
03046900	- - Other	**5%**	C
03047100	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**5%**	A
03047200	- - Haddock (Melanogrammus aeglefinus)	**5%**	A
03047300	- - Coalfish (Pollachius virens)	**5%**	A
03047400	- - Hake (Merluccius spp., Urophycis spp.)	**5%**	A
03047500	- - Alaska Pollock (Theragra chalcogramma)	**5%**	C
03047900	- - Other	**5%**	B
03048100	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchuskisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	**5%**	C
03048200	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchusapache and Oncorhynchus chrysogaster)	**5%**	A
03048300	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	**5%**	A
03048400	- - Swordfish (Xiphias gladius)	**5%**	A
03048500	- - Toothfish (Dissostichus spp.)	**5%**	A
03048600	- - Herrings (Clupea harengus, Clupea pallasii)	**5%**	A
03048700	- - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	**5%**	C
03048800	- - Dogfish and other sharks rays and skates (Rajidae)	**5%**	A
03048910	- - - Groupers	**5%**	C
03048920	- - - Emperors	**5%**	A
03048990	- - - Other	**5%**	C
03049100	- - Swordfish (Xiphias gladius)	**5%**	A

03049200	- - Toothfish (Dissostichus spp.)	**5%**	A
03049300	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A
03049400	- - Alaska Pollock (Theragra chalcogramma)	**5%**	A
03049500	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	**5%**	A
03049600	- - Dogfish and other sharks	**5%**	A
03049700	- - Rays and skates (Rajidae)	**5%**	A
03049900	- - Other	**5%**	C
03052000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	**5%**	A
03053100	- - Tilapias (Oreochromis spp.) catfish (Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A
03053200	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	**5%**	A
03053910	- - - Sharks	**5%**	A
03053990	- - - Other	**5%**	A
03054100	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	**5%**	A
03054200	- - Herrings (Clupea harengus, Clupea pallasii)	**5%**	A
03054300	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	**5%**	A
03054400	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A
03054900	- - Other	**5%**	B
03055100	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**5%**	A
03055200	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A
03055300	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**5%**	A
03055400	- - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	**5%**	C
03055930	- - - Anchovies (Engraulis spp.)	**5%**	A
03055990	- - - Other	**5%**	B
03056100	- - Herrings (Clupea harengus, Clupea pallasii)	**5%**	A
03056200	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	**5%**	A
03056300	- - Anchovies (Engraulis spp.)	**5%**	B
03056400	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	**5%**	A

03056900	- - Other	**5%**	A
03057100	- - Shark fins	**5%**	A
03057200	- - Fish heads, tails and maws	**5%**	A
03057900	- - Other	**5%**	A
03061100	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	**0%**	A
03061200	- - Lobsters (Homarus spp.)	**0%**	A
03061400	- - Crabs	**0%**	A
03061500	- - Norway lobsters (Nephrops norvegicus)	**0%**	A
03061600	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	**0%**	A
03061700	- - Other shrimps and prawns	**0%**	A
03061900	- - Other	**0%**	A
03063100	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	**0%**	A
03063200	- - Lobsters (Homarus spp.)	**0%**	A
03063300	- - Crabs	**0%**	A
03063400	- - Norway lobsters (Nephrops norvegicus)	**0%**	A
03063500	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	**0%**	A
03063600	- - Other shrimps and prawns	**0%**	A
03063900	- - Other	**0%**	A
03069100	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	**0%**	A
03069200	- - Lobsters (Homarus spp.)	**0%**	A
03069300	- - Crabs	**0%**	A
03069400	- - Norway lobsters (Nephrops norvegicus)	**0%**	A
03069500	- - Shrimps and prawns	**0%**	A
03069900	- - Other	**0%**	A
03071100	- - Live, fresh or chilled	**5%**	C
03071200	- - Frozen	**5%**	A
03071900	- - Other	**5%**	B
03072100	- - Live, fresh or chilled	**5%**	B
03072200	- - Frozen	**5%**	B
03072900	- - Other	**5%**	A
03073100	- - Live, fresh or chilled	**5%**	A
03073200	- - Frozen	**5%**	C
03073900	- - Other	**5%**	A
03074200	- - Live, fresh or chilled	**5%**	B
03074300	- - Frozen	**5%**	C
03074900	- - Other	**5%**	C
03075100	- - Live, fresh or chilled	**5%**	A
03075200	- - Frozen	**5%**	B
03075900	- - Other	**5%**	C
03076000	- Snails, other than sea snails	**5%**	A
03077100	- - Live, fresh or chilled	**5%**	B
03077200	- - Frozen	**5%**	A
03077900	- - Other	**5%**	A
03078100	- - Live, fresh or chilled abalone (Haliotis spp.)	**5%**	C
03078200	- - Live, fresh or chilled stromboid conchs (Strombus spp.)	**5%**	A
03078300	- - Frozen abalone (Haliotis spp.)	**5%**	A
03078400	- - Frozen stromboid conchs (Strombus spp.)	**5%**	A
03078700	- - Other abalone (Haliotis spp.)	**5%**	A
03078800	- - Other stromboid conchs (Strombus spp.)	**5%**	A
03079100	- - Live, fresh or chilled	**5%**	B
03079200	- - Frozen	**5%**	A
03079900	- - Other	**5%**	B
03081100	- - Live, fresh or chilled	**5%**	B
03081200	- - Frozen	**5%**	A
03081900	- - Other	**5%**	A
03082100	- - Live, fresh or chilled	**5%**	A
03082200	- - Frozen	**5%**	A
03082900	- - Other	**5%**	A
03083000	- Jellyfish (Rhopilema spp.)	**5%**	A
03089000	- Other	**5%**	B
03091000	- Of fish	**5%**	B
03099010	- - - Of crustaceans	**0%**	A
03099090	- - - Other	**5%**	A
04011030	- - - Long life milk, in containers exceeding 1 ℓ	**5%**	C
04011090	- - - Other	**5%**	C
04012030	- - - Long life milk, in containers exceeding 1 ℓ	**5%**	C
04012090	- - - Other	**5%**	C
04014030	- - - Long life milk, in containers exceeding 1 ℓ	**5%**	C
04014090	- - - Other	**5%**	C
04015030	- - - Long life milk, in containers exceeding 1 ℓ	**5%**	A
04015090	- - - Other	**5%**	A

04021011	- - - - Milk, for industrial purposes, containing at least 75% milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04021012	- - - - Milk, for industrial purposes, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	B
04021019	- - - - Other	**5%**	A
04021091	- - - - Other milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04021092	- - - - Other milk containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04021099	- - - - Other	**5%**	A
04022110	- - - For industrial purposes	**5%**	A
04022190	- - - Other	**5%**	A
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%**	B
04022912	- - - - Other milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04022919	- - - - Other	**5%**	A
04022991	- - - - Other milk, containing at least 75% of milk containing added sugar or other sweetening matter, whether or not concentrated	**5%**	B
04022992	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04022999	- - - - Other	**5%**	B
04029110	- - - Milk	**5%**	A
04029120	- - - Cream	**5%**	A
04029911	- - - - Other of milk containing at least 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	B
04029912	- - - - Other of milk, containing less than 75% of milk, containing added sugar or other sweetening matter, whether or not concentrated	**5%**	A
04029919	- - - - Other	**5%**	C
04029920	- - - Cream	**5%**	C
04032000	- Yogurt	**5%**	C
04039010	- - - Labneh (Dehydrated yogurt)	**5%**	B
04039020	- - - Laban (curdled milk)	**5%**	B
04039090	- - - Other	**5%**	B
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	**5%**	C
04049000	- Other	**5%**	C
04051000	- Butter	**5%**	B
04052000	- Dairy spreads	**5%**	A
04059000	- Other	**5%**	C
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	**5%**	C
04062000	- Grated or powdered cheese, of all kinds	**5%**	A
04063000	- Processed cheese, not grated or powdered	**5%**	C
04064000	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	**5%**	A
04069010	- - - Fresh fermented cream cheese	**5%**	C
04069020	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)	**5%**	C
04069030	- - - Semi-processed yellow cheese, in packages of a weight no less than 15 kg each	**5%**	A
04069090	- - - Other	**5%**	C
04071100	- - Of fowls of the species Gallus domesticus	**0%**	A
04071900	- - Other	**0%**	A
04072100	- - Of fowls of the species Gallus domesticus	**5%**	C
04072900	- - Other	**5%**	A
04079000	- Others	**5%**	B
04081100	- - Dried	**5%**	A
04081900	- - Other	**5%**	B
04089100	- - Dried	**5%**	A
04089900	- - Other	**5%**	A
04090000	Natural honey	**5%**	A
04101000	- Insects	**5%**	A
04109010	- - - Turtles eggs	**5%**	A
04109020	- - - Salanganes nests	**5%**	A
04109090	- - - Other	**5%**	A
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	**5%**	A
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	**Special Goods**	SG
05029000	- Other	**5%**	A
05040010	- - - Guts	**5%**	A
05040020	- - - Stomachs	**5%**	A
05040090	- - - Other	**5%**	A

05051000	- Feathers of a kind used for stuffing; down	**5%**	A
05059000	- Other	**5%**	A
05061000	- Ossein and bones treated with acid	**5%**	A
05069000	- Other	**5%**	A
05071000	- Ivory; ivory powder and waste	**Prohibited**	PH
05079010	- - - Tortoise - shell, whalebone and whalebone hair powder and waste	**5%**	A
05079020	- - - Horn, antlers, hooves, nails, claws and beaks, powder and waste	**5%**	A
05080010	- - - Coral	**5%**	A
05080020	- - - Black coral	**5%**	A
05080030	- - - Shells of molluscs, crustaceans or echinoderms	**5%**	A
05080090	- - - Other	**5%**	A
05100010	- - - Ambergris, castoreum, civet and musk	**5%**	A
05100090	- - - Bile whether or not dried	**5%**	A
05111000	- Bovine semen	**5%**	A
05119110	- - - Inedible fish eggs	**5%**	A
05119120	- - - Dead animals of Chapter (3)	**5%**	A
05119190	- - - Other	**5%**	A
05119910	- - - Cochineal and similar insects	**5%**	A
05119920	- - - Silkworm eggs	**5%**	A
05119930	- - - Ants eggs	**5%**	A
05119940	- - - Animal blood, other dead animals and inedible meat, offal and limbs	**5%**	A
05119950	- - - Sinews and tendons, and similar waste of row hides	**5%**	A
05119990	- - - Other	**5%**	A
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	**0%**	A
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	**0%**	A
06021010	- - - Grapevines (grapeslips)	**0%**	A
06021090	- - - Other	**0%**	A
06022010	- - - Palm tree seedling	**0%**	A
06022020	- - - Coconut seedling	**0%**	A
06022090	- - - Other	**0%**	A
06023010	- - - Ornamental shrubs	**5%**	B
06023090	- - - Other	**5%**	A
06024000	- Roses, grafted or not	**5%**	A
06029000	- Other	**5%**	A
06031100	- - Roses	**5%**	A
06031200	- - Carnations	**5%**	A
06031300	- - Orchids	**5%**	A
06031400	- - Chrysanthermums	**5%**	A
06031500	- - Lilies (Lilium spp.)	**5%**	A
06031900	- - Other	**5%**	A
06039000	- Other	**5%**	A
06042000	- Fresh	**5%**	A
06049000	- Other	**5%**	A
07011000	- Seed	**0%**	A
07019000	- Other	**0%**	A
07020000	Tomatoes, fresh or chilled	**0%**	A
07031011	- - - - Onions for food (green or dry rind)	**0%**	A
07031012	- - - - Onions (for sowing)	**0%**	A
07031020	- - - Shallots	**0%**	A
07032000	- Garlic	**0%**	A
07039000	- Leeks and other alliaceous vegetables	**0%**	A
07041000	- Cauliflowers and broccoli	**0%**	A
07042000	- Brussels sprouts	**0%**	A
07049000	- Other	**0%**	A
07051100	- - Cabbage lettuce (head lettuce)	**0%**	A
07051900	- - Other	**0%**	A
07052100	- - Witloof chicory (Cichorium intybus var. foliosum)	**0%**	A
07052900	- - Other	**0%**	A
07061000	- Carrots and turnips	**0%**	A
07069000	- Other	**0%**	A
07070000	Cucumbers and gherkins, fresh or chilled	**0%**	A
07081000	- Peas (Pisum sativum)	**0%**	A
07082000	- Beans (Vigna spp., Phaseolus spp.)	**0%**	A
07089010	- - - Beans	**0%**	A
07089090	- - - Other	**0%**	A
07092000	- Asparagus	**0%**	A
07093000	- Aubergines (egg-plants)	**0%**	A
07094000	- Celery other than celeriac	**0%**	A
07095100	- - Mushrooms of the genus Agaricus	**0%**	A
07095200	- - Mushrooms of the genus Boletus	**0%**	A
07095300	- - Mushrooms of the genus Cantharellus	**0%**	A
07095400	- - Shiitake (Lentinus edodes)	**0%**	A
07095500	- - Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	**0%**	A

07095600	- - Truffles (Tuber spp.)	**0%**	A
07095910	- - - Truffles	**0%**	A
07095990	- - - Other	**0%**	A
07096000	- Fruits of the genus Capsicum or of the genus Pimenta	**0%**	A
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	**0%**	A
07099100	- - Globe artichokes	**0%**	A
07099200	- - Olives	**0%**	A
07099300	- - Pumpkins, squash and gourds (Cucurbita spp.)	**0%**	A
07099910	- - - Marrow	**0%**	A
07099920	- - - Okra	**0%**	A
07099930	- - - Parsley	**0%**	A
07099940	- - - Coriander	**0%**	A
07099990	- - - Other	**0%**	A
07101000	- Potatoes	**5%**	A
07102100	- - Peas (Pisum sativum)	**5%**	C
07102200	- - Beans (Vigna spp., Phaseolus spp.)	**5%**	B
07102900	- - Other	**5%**	A
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	**5%**	A
07104000	- Sweet corn	**5%**	B
07108000	- Other vegetables	**5%**	A
07109000	- Mixtures of vegetables	**5%**	B
07112000	- Olives	**5%**	A
07114000	- Cucumbers and gherkins	**5%**	A
07115100	- - Mushrooms of the genus Agaricus	**5%**	A
07115900	- - Other	**5%**	A
07119000	- Other vegetables; mixtures of vegetables	**5%**	B
07122000	- Onions	**5%**	A
07123100	- - Mushrooms of the genus Agaricus	**5%**	B
07123200	- - Wood ears (Auricularia spp.)	**5%**	A
07123300	- - Jelly fungi (Tremella spp.)	**5%**	A
07123400	- - Shiitake (Lentinus edodes)	**5%**	A
07123900	- - Other	**5%**	B
07129000	- Other vegetables; mixtures of vegetables	**5%**	C
07131000	- Peas (Pisum sativum)	**5%**	A
07132000	- Chickpeas (garbanzos)	**5%**	A
07133110	- - - For sowing	**0%**	A
07133120	- - - For food	**5%**	B
07133210	- - - For sowing	**0%**	A
07133220	- - - For food	**5%**	A
07133310	- - - For sowing	**0%**	A
07133320	- - - For food	**5%**	A
07133410	- - - For sowing	**5%**	A
07133420	- - - For food	**5%**	A
07133510	- - - For sowing	**5%**	A
07133520	- - - For food	**5%**	A
07133900	- - Other	**5%**	A
07134000	- Lentils	**5%**	B
07135000	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	**5%**	B
07136000	- Pigeon peas (Cajanus cajan)	**5%**	B
07139010	- - - Mung	**5%**	A
07139090	- - - Other	**5%**	A
07141000	- Manioc (cassava)	**5%**	A
07142000	- Sweet potatoes	**5%**	B
07143000	- Yams (Dioscorea spp.)	**5%**	A
07144000	- Taro (Colocasia spp.)	**5%**	A
07145000	- Yautia (Xanthosoma spp.)	**5%**	A
07149010	- - - Salep	**5%**	A
07149020	- - - Jerusalem artichokes	**5%**	A
07149090	- - - Other	**5%**	A
08011100	- - Desiccated	**5%**	B
08011200	- - In the inner shell (endocarp)	**5%**	A
08011900	- - Other	**5%**	A
08012100	- - In shell	**5%**	B
08012200	- - Shelled	**5%**	C
08013100	- - In shell	**5%**	A
08013200	- - Shelled	**5%**	A
08021100	- - In shell	**5%**	A
08021200	- - Shelled	**5%**	C
08022100	- - In shell	**5%**	A
08022200	- - Shelled	**5%**	C
08023100	- - In shell	**5%**	B
08023200	- - Shelled	**5%**	C
08024100	- - In shell	**5%**	A
08024200	- - Shelled	**5%**	A
08025100	- - In shell	**5%**	B

08025200	- - Shelled	**5%**	A
08026100	- - In shell	**5%**	A
08026200	- - Shelled	**5%**	C
08027010	- - - Cola Acuminata (sterculia acuminata)	**5%**	A
08027090	- - - Other	**5%**	A
08028000	- Areca nuts	**5%**	A
08029100	- - Pine nuts, in shell	**5%**	C
08029200	- - Pine nuts, shelled	**5%**	B
08029910	- - - Green seed (Banak)	**5%**	A
08029991	- - - - In shell	**5%**	C
08029992	- - - - Shelled	**5%**	C
08031000	- Plantains	**0%**	A
08039000	- Other	**0%**	A
08041010	- - - Fresh	**0%**	A
08041021	- - - - Pressed	**0%**	A
08041029	- - - - Other	**0%**	A
08042010	- - - Fresh	**0%**	A
08042020	- - - Dried	**0%**	A
08043000	- Pineapples	**0%**	A
08044000	- Avocados	**0%**	A
08045010	- - - Guavas	**0%**	A
08045020	- - - Mangoes	**0%**	A
08045030	- - - Mangosteens	**0%**	A
08051000	- Oranges	**0%**	A
08052100	- - Mandarins (including tangerines and satsumas)	**0%**	A
08052200	- - Clementines	**0%**	A
08052900	- - Other	**0%**	A
08054000	- Grapefruit and pomelos	**0%**	A
08055010	- - - Fresh	**0%**	A
08055020	- - - Dried	**0%**	A
08059000	- Other	**0%**	A
08061000	- Fresh	**0%**	A
08062000	- Dried	**0%**	A
08071100	- - Watermelons	**0%**	A
08071910	- - - Melon (muskmelon)	**0%**	A
08071990	- - - Other	**0%**	A
08072000	- Papaws (papayas)	**0%**	A
08081000	- Apples	**0%**	A
08083000	- Pears	**0%**	A
08084000	- Quinces	**0%**	A
08091000	- Apricots	**0%**	A
08092100	- - Sour cherries (Prunus cerasus)	**0%**	A
08092900	- - Other	**0%**	A
08093000	- Peaches, including nectarines	**0%**	A
08094000	- Plums and sloes	**0%**	A
08101000	- Strawberries	**0%**	A
08102000	- Raspberries, blackberries, mulberries and loganberries	**0%**	A
08103000	- Black, white or red currants and gooseberries	**0%**	A
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	**0%**	A
08105000	- Kiwifruit	**0%**	A
08106000	- Durians	**0%**	A
08107000	- Persimmons	**0%**	A
08109010	- - - Pomegranates	**0%**	A
08109020	- - - Medlar	**0%**	A
08109030	- - - Prickly pear	**0%**	A
08109090	- - - Other	**0%**	A
08111000	- Strawberries	**5%**	A
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	**5%**	A
08119000	- Other	**5%**	C
08121000	- Cherries	**5%**	A
08129000	- Other	**5%**	A
08131000	- Apricots	**5%**	A
08132000	- Prunes	**5%**	A
08133000	- Apples	**5%**	A
08134010	- - - Cherries	**5%**	A
08134020	- - - Tamarind	**5%**	A
08134030	- - - Pears	**5%**	A
08134090	- - - Other	**5%**	A
08135000	- Mixtures of nuts or dried fruits of this Chapter	**5%**	A
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%**	A
09011100	- - Not decaffeinated	**0%**	A
09011200	- - Decaffeinated	**0%**	A
09012100	- - Not decaffeinated	**0%**	A

09012200	- - Decaffeinated	**0%**	A
09019000	- Other	**0%**	A
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	**0%**	A
09022000	- Other green tea (not fermented)	**0%**	A
09023010	- - - Tea bag not exceeding 3 g	**0%**	A
09023090	- - - Other	**0%**	A
09024000	- Other black tea (fermented) and other partly fermented tea	**0%**	A
09030000	Mate	**5%**	A
09041100	- - Neither crushed nor ground	**5%**	A
09041200	- - Crushed or ground	**5%**	C
09042100	- - Neither crushed nor ground:	**5%**	C
09042200	- - Crushed or ground	**5%**	C
09051000	- Neither crushed nor ground:	**5%**	A
09052000	- Crushed or ground	**5%**	C
09061100	- - Cinnamon (Cinnamomum zeylanicum Blume)	**5%**	B
09061900	- - Other	**5%**	A
09062000	- Crushed or ground	**5%**	C
09071000	- Neither crushed nor ground:	**5%**	B
09072000	- Crushed or ground	**5%**	A
09081100	- - Neither crushed nor ground:	**5%**	B
09081200	- - Crushed or ground	**5%**	A
09082100	- - Neither crushed nor ground	**Prohibited**	PH
09082200	- - Crushed or ground	**Prohibited**	PH
09083100	- - Neither crushed nor ground:	**0%**	A
09083200	- - Crushed or ground	**0%**	A
09092100	- - Neither crushed nor ground:	**5%**	B
09092200	- - Crushed or ground	**5%**	A
09093100	- - Neither crushed nor ground:	**5%**	A
09093200	- - Crushed or ground	**5%**	A
09096100	- - Neither crushed nor ground:	**5%**	C
09096200	- - Crushed or ground	**5%**	A
09101100	- - Neither crushed nor ground:	**5%**	A
09101200	- - Crushed or ground	**5%**	B
09102000	- Saffron	**5%**	A
09103010	- - - Neither crushed nor ground:	**5%**	A
09103020	- - - Crushed or ground	**5%**	C
09109100	- - Mixtures referred to in Note 1 (b) to this Chapter	**5%**	C
09109910	- - - Fenugreek	**5%**	A
09109920	- - - Thyme and bay leaves	**5%**	A
09109930	- - - Curry	**5%**	A
09109990	- - - Other	**5%**	A
10011100	- - Seed	**0%**	A
10011900	- - Other	**0%**	A
10019100	- - Seed	**0%**	A
10019910	- - - Normal wheat	**0%**	A
10019920	- - - Thin wheat	**0%**	A
10019930	- - - Meslin	**0%**	A
10021000	- Seed	**5%**	A
10029000	- Other	**5%**	A
10031000	- Seed	**0%**	A
10039000	- Other	**0%**	A
10041000	- Seed	**0%**	A
10049010	- - - Grey oats (or black)	**0%**	A
10049020	- - - White oats (or yellow)	**0%**	A
10051000	- Seed	**0%**	A
10059010	- - - Golden corn	**0%**	A
10059020	- - - White corn	**0%**	A
10059030	- - - Brown corn	**0%**	A
10059090	- - - Other	**0%**	A
10061000	- Rice in the husk (paddy or rough)	**0%**	A
10062000	- Husked (brown) rice	**0%**	A
10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	**0%**	A
10064000	- Broken rice	**0%**	A
10071000	- Seed	**5%**	A
10079000	- Other	**5%**	A
10081000	- Buckwheat	**0%**	A
10082100	- - Seed	**0%**	A
10082900	- - Other	**0%**	A
10083000	- Canary seeds	**0%**	A
10084000	- Fonio (Digitaria spp.)	**0%**	A
10085000	- Quinoa (Chenopodium quinoa)	**0%**	A
10086000	- Triticale	**0%**	A
10089000	- Other cereals	**0%**	A
11010010	- - - Wheat flour	**0%**	A
11010020	- - - Flour of mixed wheat and rye	**0%**	A

11022000	- Maize (corn) flour	**0%**	A
11029010	- - - Barley flour	**0%**	A
11029020	- - - Oats flour	**0%**	A
11029030	- - - Grain sorghum flour	**0%**	A
11029040	- - - Buckwheat flour	**0%**	A
11029050	- - - Millet flour	**0%**	A
11029060	- - - Rice flour	**0%**	A
11029090	- - - Other	**0%**	A
11031110	- - - Groats	**0%**	A
11031120	- - - Meal	**0%**	A
11031310	- - - Groats	**0%**	A
11031320	- - - Meal	**0%**	A
11031910	- - - Of barley	**0%**	A
11031920	- - - Of grain sorghum	**0%**	A
11031930	- - - Of rye	**0%**	A
11031940	- - - Of buckwheat	**0%**	A
11031950	- - - Of millet	**0%**	A
11031990	- - - Of other cereals	**0%**	A
11032000	- Pellets	**0%**	A
11041200	- - Of oats	**5%**	A
11041910	- - - Of wheat	**5%**	C
11041920	- - - Of rye	**5%**	A
11041930	- - - Of buckwheat	**5%**	A
11041940	- - - Of millet	**5%**	A
11041950	- - - Of grain sorghum	**5%**	A
11041960	- - - Of maize (corn)	**5%**	A
11041990	- - - Of other cereals	**5%**	C
11042200	- - Of oats	**5%**	A
11042300	- - Of maize (corn)	**5%**	C
11042910	- - - Of wheat	**5%**	C
11042920	- - - Of rye	**5%**	C
11042930	- - - Of buckwheat	**5%**	C
11042940	- - - Of millet	**5%**	C
11042950	- - - Of grain sorghum	**5%**	C
11042990	- - - Of other cereals	**5%**	C
11043000	- Germ of cereals, whole, rolled, flaked or ground	**5%**	B
11051010	- - - Flour	**5%**	C
11051020	- - - Meal	**5%**	A
11051030	- - - Powders	**5%**	A
11052000	- Flakes, granules and pellets	**5%**	C
11061011	- - - - Of peas	**5%**	A
11061012	- - - - Of chick peas	**5%**	A
11061013	- - - - Of string beans	**5%**	A
11061014	- - - - Of haricot beans	**5%**	A
11061015	- - - - Of lentils	**5%**	A
11061016	- - - - Of kidney beans	**5%**	A
11061019	- - - - Other	**5%**	A
11061021	- - - - Of peas	**5%**	A
11061022	- - - - Of chick peas	**5%**	A
11061023	- - - - Of string beans	**5%**	A
11061024	- - - - Of haricot beans	**5%**	A
11061025	- - - - Of lentils	**5%**	A
11061026	- - - - Of kidney beans	**5%**	B
11061029	- - - - Other	**5%**	A
11062010	- - - Flour of sago	**5%**	A
11062020	- - - Meal of sago	**5%**	A
11062031	- - - - Manioc	**5%**	A
11062032	- - - - Arrowroot	**5%**	A
11062033	- - - - Of salep	**5%**	A
11062034	- - - - Of jerusalem artichokes	**5%**	A
11062035	- - - - Of sweet potatoes	**5%**	A
11062039	- - - - Flour of other roots and tubers	**5%**	A
11063010	- - - Of chestnuts	**5%**	A
11063020	- - - Of almonds	**5%**	C
11063030	- - - Of dates	**5%**	A
11063040	- - - Of bananas	**5%**	A
11063050	- - - Of coconuts	**5%**	C
11063060	- - - Of tamarind	**5%**	A
11063070	- - - Of fruit peels	**5%**	A
11063080	- - - Of lemon	**5%**	A
11063090	- - - Other	**5%**	C
11071000	- Not roasted	**5%**	A
11072000	- Roasted	**5%**	A
11081100	- - Wheat starch	**5%**	A
11081200	- - Maize (corn) starch	**5%**	C
11081300	- - Potato starch	**5%**	B

11081400	- - Manioc (cassava) starch	**5%**	A
11081910	- - - Rice starch	**5%**	A
11081920	- - - Arrowroot starch	**5%**	A
11081930	- - - Sago starch	**5%**	A
11081990	- - - Other starches	**5%**	B
11082000	- Inulin	**5%**	A
11090000	Wheat gluten, whether or not dried	**5%**	A
12011000	- Seeds	**0%**	A
12019010	- - - Whole grain	**0%**	A
12019020	- - - Broken grain	**0%**	A
12023000	- Seeds	**5%**	A
12024100	- - In shell	**5%**	B
12024200	- - Shelled, whether or not broken	**5%**	C
12030000	Copra	**5%**	A
12040000	Linseed, whether or not broken	**5%**	A
12051000	- Low erucic acid rape or colza seeds	**5%**	B
12059000	- Other	**5%**	A
12060000	Sunflower seeds, whether or not broken	**5%**	B
12071000	- Palm nuts and kernels	**5%**	A
12072100	- - Seeds	**5%**	A
12072900	- - Other	**5%**	A
12073000	- Castor oil seeds	**5%**	A
12074000	- Sesamum seeds	**5%**	A
12075000	- Mustard seeds	**5%**	B
12076000	- Safflower (Carthamus tinctorius) seeds	**5%**	A
12077000	- Melon seeds	**5%**	A
12079100	- - Poppy seeds	**Prohibited**	PH
12079910	- - - Poppy	**Prohibited**	PH
12079920	- - - Hemp seeds	**Prohibited**	PH
12079990	- - - Other	**5%**	A
12081000	- Of soya beans	**5%**	C
12089000	- Other	**5%**	A
12091000	- Sugar beet seed	**0%**	A
12092100	- - Lucerne (alfalfa) seeds	**0%**	A
12092200	- - Clover (Trifolium spp.) seeds	**0%**	A
12092300	- - Fescue seeds	**0%**	A
12092400	- -Kentucky blue grass (Poa pratensis L.) seeds	**0%**	A
12092500	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	**0%**	A
12092910	- - - Lupines	**0%**	A
12092990	- - - Other	**0%**	A
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	**0%**	A
12099110	- - - Tomato seeds	**0%**	A
12099120	- - - Leeks seeds	**0%**	A
12099130	- - - Radish seeds	**0%**	A
12099140	- - - Carrot seeds	**0%**	A
12099150	- - - Cucumber seeds	**0%**	A
12099160	- - - Marrow seeds	**0%**	A
12099170	- - - Pumpkin seeds	**0%**	A
12099180	- - - Eggplant seeds	**0%**	A
12099191	- - - - Lettuce seeds	**0%**	A
12099192	- - - - Cress seeds	**0%**	A
12099193	- - - - Pepper seeds (of the genus Capsicum or Pimenta)	**0%**	A
12099199	- - - - Other	**0%**	A
12099900	- - Other	**0%**	A
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	**5%**	A
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	**5%**	A
12112000	- Ginseng roots	**5%**	B
12113000	- Coca leaf	**Prohibited**	PH
12114000	- Poppy straw	**Prohibited**	PH
12115000	- Ephedra	**5%**	A
12116000	- Bark of African cherry (Prunus africana)	**5%**	C
12119010	- - - Black cumin	**5%**	A
12119020	- - - Black poppy	**Prohibited**	PH
12119030	- - - Chips and pieces of aloeswood, and other aromatic woods	**5%**	B
12119040	- - - Mint	**5%**	C
12119050	- - - Desert flower	**5%**	B
12119060	- - - Cannabis sativa	**Prohibited**	PH
12119070	- - - Arak roots for tooth cleaning (suwak)	**5%**	B
12119081	- - - - Prepared chewable Indian paan (betel) not containing tobacco	**Prohibited**	PH
12119089	- - - - Other Indian betel leaves	**5%**	A
12119091	- - - - Qat	**Prohibited**	PH
12119099	- - - - Other	**5%**	C
12122100	- - Fit for human consumption	**5%**	A
12122900	- - Other	**5%**	A
12129100	- - Sugar beet	**5%**	A
12129200	- - Locust beans (carob)	**5%**	A

12129300	- - Sugar cane	**5%**	B
12129400	- - Chicory roots	**5%**	A
12129910	- - - Melon seeds	**5%**	C
12129940	- - - Pumpkin and marrow seeds	**5%**	C
12129950	- - - Apricot, peach or plum stones and kernels	**5%**	A
12129990	- - - Other	**5%**	C
12130010	- - - Hay	**0%**	A
12130090	- - - Other	**0%**	A
12141000	- Lucerne (alfalfa) meal and pellets	**0%**	A
12149010	- - - Lupine	**0%**	A
12149020	- - - Vetches	**0%**	A
12149090	- - - Other	**0%**	A
13012000	- Gum arabic	**5%**	C
13019010	- - - Tragacanth	**5%**	A
13019020	- - - Mastic	**5%**	A
13019030	- - - Benzoin	**5%**	A
13019040	- - - Asafetida	**5%**	A
13019050	- - - Myrrh	**5%**	A
13019060	- - - Olibanum	**5%**	A
13019070	- - - Frankincense	**5%**	A
13019080	- - - Storax	**5%**	A
13019091	- - - - Gum resins	**5%**	A
13019092	- - - - Oleoresins	**5%**	A
13019093	- - - - Balsams	**5%**	A
13019099	- - - - Other	**5%**	A
13021100	- - Opium	**Prohibited**	PH
13021200	- - Of liquorice	**5%**	A
13021300	- - Of hops	**5%**	A
13021400	- - Of ephedra	**5%**	A
13021910	- - - Hashish	**Prohibited**	PH
13021920	- - - Ginseng extract	**5%**	A
13021930	- - - Tahinah (sesame sap)	**5%**	C
13021940	- - - Aloes	**5%**	A
13021950	- - - Myrrh	**5%**	A
13021960	- - - Mannite	**5%**	A
13021970	- - - Other medical extracts	**5%**	A
13021990	- - - Other	**5%**	A
13022000	- Pectic substances, pectinates and pectates	**5%**	A
13023100	- - Agar-agar	**5%**	A
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	**5%**	C
13023900	- - Other	**5%**	C
14011000	- Bamboos	**5%**	A
14012000	- Rattans	**5%**	A
14019010	- - - Osier	**5%**	A
14019020	- - - Reeds	**5%**	A
14019090	- - - Other	**5%**	A
14042000	- Cotton linters	**5%**	A
14049010	- - - Hard seeds, pips, hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries, etc.	**5%**	A
14049020	- - - Henna	**5%**	A
14049090	- - - Other	**5%**	A
15011000	- Lard	**Special Goods**	SG
15012000	- Other pig fat	**Special Goods**	SG
15019000	- Other	**5%**	A
15021000	- Tallow	**5%**	A
15029000	- Other	**5%**	A
15030011	- - - - Of pig	**Special Goods**	SG
15030019	- - - - Other	**5%**	A
15030021	- - - - Of pig	**Special Goods**	SG
15030029	- - - - Other	**5%**	A
15030091	- - - - Of pig	**Special Goods**	SG
15030099	- - - - Other	**5%**	A
15041000	- Fish-liver oils and their fractions	**5%**	B
15042000	- Fats and oils and their fractions, of fish, other than liver oils	**5%**	C
15043000	- Fats and oils and their fractions, of marine mammals	**5%**	A
15050000	Wool grease and fatty substances derived therefrom (including lanolin)	**5%**	C
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	**5%**	A
15071000	- Crude oil, whether or not degummed	**5%**	C
15079000	- Other	**5%**	X
15081000	- Crude oil	**5%**	B
15089000	- Other	**5%**	A
15092000	- Extra virgin olive oil	**5%**	X
15093000	- Virgin olive oil	**5%**	A
15094000	- Other virgin olive oils	**5%**	A

15099000	- Other	**5%**	X
15101000	- Crude olive pomace oil	**5%**	C
15109000	- Other	**5%**	C
15111000	- Crude oil	**5%**	C
15119000	- Other	**5%**	B
15121100	- - Crude oil	**5%**	C
15121900	- - Other	**5%**	X
15122100	- - Crude oil, whether or not gossypol has been removed	**5%**	A
15122900	- - Other	**5%**	A
15131100	- - Crude oil	**5%**	A
15131900	- - Other	**5%**	B
15132100	- - Crude oil	**5%**	A
15132900	- - Other	**5%**	A
15141100	- - Crude oil	**5%**	A
15141900	- - Other	**5%**	X
15149100	- - Crude oil	**5%**	C
15149900	- - Other	**5%**	X
15151100	- - Crude oil	**5%**	A
15151900	- - Other	**5%**	X
15152100	- - Crude oil	**5%**	B
15152900	- - Other	**5%**	X
15153000	- Castor oil and its fractions	**5%**	A
15155000	- Sesame oil and its fractions	**5%**	C
15156000	- Microbial fats and oils and their fractions	**5%**	A
15159000	- Other	**5%**	X
15161000	- Animal fats and oils and their fractions	**5%**	X
15162000	- Vegetable fats and oils and their fractions	**5%**	X
15163000	- Microbial fats and oils and their fractions	**5%**	A
15171010	- - - Of animals origin	**5%**	C
15171020	- - - Of vegetable origin	**5%**	X
15171090	- - - Other	**5%**	C
15179010	- - - Liquid margarine	**5%**	X
15179090	- - - Other	**5%**	X
15180011	- - - - Of pig	**Special Goods**	SG
15180019	- - - - Other	**5%**	A
15180020	- - - Of vegetable origin	**5%**	X
15180090	- - - Other	**5%**	X
15200010	- - - Crude glycerol	**5%**	A
15200020	- - - Glycerol waters and glycerol lyes	**5%**	A
15211000	- Vegetable waxes	**5%**	A
15219010	- - - Spermaceti, crude, pressed or refined, or coloured	**5%**	A
15219020	- - - Beeswax, whether or not coloured	**5%**	A
15219040	- - - Other insect waxes, whether or not coloured	**5%**	A
15220010	- - - Degras (fish oil treated with nitric acid)	**5%**	A
15220020	- - - Residues resulting from the treatment of fatty substances or animal or vegetable	**5%**	A
16010011	- - - - Of swine	**Special Goods**	SG
16010012	- - - - Of animal blood	**Special Goods**	SG
16010020	- - - Of bovine animals	**5%**	X
16010030	- - - Of poultry	**5%**	X
16010090	- - - Other	**5%**	X
16021010	- - - Food suitable for infants or young children	**5%**	A
16021090	- - - Other	**5%**	A
16022000	- Of liver of any animal	**5%**	A
16023100	- - Of turkeys	**5%**	X
16023200	- - Of fowls of the species Gallus domesticus	**5%**	C
16023900	- - Other	**5%**	C
16024100	- - Hams and cuts thereof	**Special Goods**	SG
16024200	- - Shoulders and cuts thereof	**Special Goods**	SG
16024900	- - Other, including mixtures	**Special Goods**	SG
16025010	- - - Pastrami (spiced, dried and prepared meat)	**5%**	C
16025090	- - - Other (canned or the like)	**5%**	C
16029010	- - - Food preparation containing more than 20% by weight of meat (ready-made meals)	**5%**	X
16029021	- - - - Tongues	**5%**	A
16029029	- - - - Other (except livers)	**5%**	A
16029031	- - - - Preparations of swine blood	**Special Goods**	SG
16029039	- - - - Other	**Special Goods**	SG
16029090	- - - Other	**5%**	X
16030010	- - - Meat extracts and meat juices	**5%**	A
16030020	- - - Extracts and juices of fish, crustaceans, molluscs or other aquatic invertebrates	**5%**	A
16041100	- - Salmon	**5%**	B
16041200	- - Herrings	**5%**	A
16041300	- - Sardines, sardinella and brisling or sprats	**5%**	A
16041400	- - Tunas, skipjack tuna and bonito (Sarda spp.)	**5%**	X

16041500	- - Mackerel	**5%**	B
16041600	- - Anchovies	**5%**	B
16041700	- - Eels	**5%**	A
16041800	- - Shark fins	**5%**	A
16041900	- - Other	**5%**	X
16042000	- Other prepared or preserved fish	**5%**	X
16043100	- - Caviar	**5%**	A
16043200	- - Caviar substitutes	**5%**	A
16051000	- Crab	**5%**	B
16052100	- - Not in airtight container	**5%**	X
16052900	- - Other	**5%**	X
16053000	- Lobster	**5%**	B
16054000	- Other crustaceans	**5%**	A
16055100	- - Oysters	**5%**	C
16055200	- - Scallops, including queen scallops	**5%**	C
16055300	- - Mussels	**5%**	C
16055400	- - Cuttle fish and squid	**5%**	C
16055500	- - Octopus	**5%**	A
16055600	- - Clams, cockles and arkshells	**5%**	A
16055700	- - Abalone	**5%**	A
16055800	- - Snails, other than sea snails	**5%**	A
16055900	- - Other	**5%**	C
16056100	- - Sea cucumbers	**5%**	A
16056200	- - Sea urchins	**5%**	A
16056300	- - Jellyfish	**5%**	A
16056900	- - Other	**5%**	B
17011210	- - - For industrial refining	**0%**	A
17011290	- - - Other	**0%**	A
17011310	- - - For industrial refining	**0%**	A
17011390	- - - Other	**0%**	A
17011410	- - - For industrial refining	**0%**	A
17011490	- - - Other	**0%**	A
17019100	- - Containing added flavouring or colouring matter	**0%**	A
17019911	- - - - Fine crystals	**0%**	A
17019912	- - - - Cubes or moulds	**0%**	A
17019913	- - - - Powder	**0%**	A
17019920	- - - Rock candy (Sugar candy), neither colored nor perfumed	**0%**	A
17019930	- - - Chemically pure sucrose	**0%**	A
17019990	- - - Other	**0%**	A
17021100	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	**5%**	A
17021900	- - Other	**5%**	A
17022000	- Maple sugar and maple syrup	**5%**	C
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	**5%**	C
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%**	A
17025000	- Chemically pure fructose	**5%**	A
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	**5%**	B
17029010	- - - Maltose, whether or nor chemically pure	**5%**	B
17029020	- - - Sucrose, chemically impure	**5%**	A
17029030	- - - Invert sugar, whether or not chemically pure	**5%**	B
17029040	- - - Fructose , chemically impure	**5%**	A
17029050	- - - Other sugar liquids, whether or not condensed, neither flavored nor colored	**5%**	C
17029060	- - - Caramel	**5%**	C
17029070	- - - Artificial honey	**5%**	C
17029090	- - - Other	**5%**	C
17031000	- Cane molasses	**5%**	C
17039000	- Other	**5%**	B
17041000	- Chewing gum, whether or not sugar-coated	**5%**	C
17049010	- - - Candies, drops and bonbons	**5%**	C
17049020	- - - Toffee (caramels), turkish delight, nougat	**5%**	A
17049030	- - - Almond candy, pistachio candy and the like	**5%**	A
17049040	- - - Fruit jellies, fruit pastes and liquorice sugar, put up as confectionery	**5%**	C
17049050	- - - Cough drops	**5%**	A
17049060	- - - Halawa tahiniah	**5%**	B
17049070	- - - Candies powder containing fruit flavor	**5%**	B
17049080	- - - White Chocolate containing alcohol	**Special Goods**	SG
17049090	- - - Other	**5%**	C
18010000	Cocoa beans, whole or broken, raw or roasted	**5%**	A
18020000	Cocoa shells, husks, skins and other cocoa waste	**5%**	A
18031000	- Not defatted	**5%**	A
18032000	- Wholly or partly defatted	**5%**	A

18040000	Cocoa butter, fat and oil	**5%**	A
18050000	Cocoa powder, not containing added sugar or other sweetening matter	**5%**	C
18061011	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	**5%**	C
18061019	- - - - Other	**5%**	C
18061091	- - - - Other cocoa powder containing added sugar or other sweetening matter used in the preparation of beverages	**5%**	A
18061099	- - - - Other	**5%**	C
18062010	- - - Powders for making ice-cream containing cocoa	**5%**	C
18062020	- - - Confectionery products containing cocoa	**5%**	C
18062031	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	**5%**	C
18062039	- - - - Other	**5%**	C
18062090	- - - Other	**5%**	C
18063110	- - - Containing alcohol	**Special Goods**	SG
18063190	- - - Other	**5%**	C
18063210	- - - Containing alcohol	**Special Goods**	SG
18063290	- - - Other	**5%**	C
18069010	- - - Powders for making ice-cream containing cocoa	**5%**	C
18069020	- - - Confectionery products containing cocoa	**5%**	A
18069031	- - - - Cocoa powder containing added sugar or other sweetening matter, containing added peptone or milk used in the preparation of beverages	**5%**	B
18069039	- - - - Other	**5%**	C
18069091	- - - - Other products containing added sugar or other sweetening matter used in the preparation of beverages	**5%**	B
18069099	- - - - Other	**5%**	C
19011010	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	**0%**	A
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%**	A
19011090	- - - Other	**0%**	A
19012010	- - - Cereal flour mixes with fruit flour containing added cocoa powder	**5%**	X
19012020	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar, fat, eggs or fruit	**5%**	X
19012090	- - - Other	**5%**	X
19019011	- - - - Racahout, not containing added sugar or other sweetening matter, for beverages industry	**5%**	C
19019012	- - - - Racahout, containing added sugar or other sweetening matter, for beverages industry	**5%**	C
19019019	- - - - Other	**5%**	C
19019021	- - - - Malted milk, not containing sugar or other sweetening matter, for beverages industry	**5%**	B
19019022	- - - - Malted milk, containing sugar or other sweetening matter, for beverages industry	**5%**	X
19019029	- - - - Other	**5%**	A
19019030	- - - Powder for making ice cream	**5%**	C
19019091	- - - - Other, not containing added sugar or other sweetening matter, for beverages industry	**5%**	B
19019092	- - - - Other, containing added sugar or other sweetening matter, for beverages industry	**5%**	B
19019099	- - - - Other	**5%**	X
19021110	- - - Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	**5%**	C
19021120	- - - Pastas, frozen	**5%**	A
19021130	- - - Chips of potato flour, macroni-shaped, not ready	**5%**	X
19021190	- - - Other	**5%**	X
19021910	- - - Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like	**5%**	X
19021920	- - - Pastas, frozen	**5%**	C
19021930	- - - Chips of potato flour, macroni-shaped, not ready	**5%**	X
19021990	- - - Other	**5%**	X
19022010	- - - Stuffed with meat	**5%**	X
19022020	- - - Stuffed with fish, crustaceans and molluscs	**5%**	C
19022090	- - - Other	**5%**	X
19023000	- Other pasta	**5%**	C
19024000	- Couscous	**5%**	A
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	**5%**	C
19041010	- - - Containing cocoa	**5%**	C
19041091	- - - - Corn flakes and the like	**5%**	C
19041099	- - - - Other	**5%**	C
19042011	- - - - Containing cocoa	**5%**	A

19042019	- - - - Other	**5%**	A
19042021	- - - - Containing cocoa	**5%**	A
19042029	- - - - Other	**5%**	A
19043010	- - - - Containing cocoa	**5%**	A
19043090	- - - Other	**5%**	B
19049010	- - - - Containing cocoa	**5%**	C
19049090	- - - Other	**5%**	C
19051000	- Crispbread	**5%**	C
19052000	- Gingerbread and the like	**5%**	A
19053100	- - Sweet biscuits	**5%**	C
19053200	- - Waffles and wafers	**5%**	C
19054010	- - - Rusks	**5%**	C
19054090	- - - Other	**5%**	C
19059010	- - - Ordinary bread of any kind	**5%**	C
19059020	- - - Gluten bread for diabetics	**5%**	C
19059030	- - - Pastry, including pizzas	**5%**	C
19059040	- - - Eastern sweetmeats (kunafah, baklawa and the like)	**5%**	C
19059050	- - - Cake (gateau) and the like	**5%**	C
19059060	- - - Empty cachets of a kind suitable for pharmaceutical use	**5%**	C
19059070	- - - Sealing wafers	**5%**	C
19059080	- - - Crispy savoury food products (for example, pop corn, chips and the like), ready for direct consumption	**5%**	C
19059091	- - - - Unleavened bread	**5%**	C
19059092	- - - - Pretzels bread	**5%**	C
19059093	- - - - Ordinary biscuits, whether or not salted	**5%**	C
19059099	- - - - Other	**5%**	C
20011000	- Cucumbers and gherkins	**5%**	A
20019011	- - - - Mushrooms and truffles	**5%**	A
20019012	- - - - Olives and capers	**5%**	A
20019013	- - - - Green pepper	**5%**	B
20019014	- - - - Pickles (assorted)	**5%**	C
20019015	- - - - Tomatoes	**5%**	A
20019019	- - - - Other	**5%**	B
20019020	- - - Fruits and nuts	**5%**	A
20021000	- Tomatoes, whole or in pieces	**5%**	A
20029010	- - - Tomato paste	**5%**	A
20029090	- - - Other	**5%**	A
20031000	- Mushrooms of the genus Agaricus	**5%**	A
20039000	- Other	**5%**	A
20041000	- Potatoes	**5%**	C
20049010	- - - Carrots	**5%**	A
20049020	- - - Peas	**5%**	C
20049030	- - - Haricot beans	**5%**	C
20049040	- - - Kidney beans	**5%**	A
20049050	- - - Asparagus	**5%**	A
20049060	- - - Spinach	**5%**	A
20049070	- - - Okra	**5%**	A
20049080	- - - Mixed vegetables	**5%**	C
20049090	- - - Other	**5%**	C
20051010	- - - Used for infants and young children	**5%**	A
20051020	- - - For dietic purposes	**5%**	A
20051090	- - - Other	**5%**	A
20052000	- Potatoes	**5%**	C
20054000	- Peas (Pisum sativum)	**5%**	B
20055100	- - Beans, shelled	**5%**	A
20055900	- - Other	**5%**	A
20056000	- Asparagus	**5%**	A
20057000	- Olives	**5%**	C
20058000	- Sweet corn (Zea mays var. saccharata)	**5%**	A
20059100	- - Bamboo shoots	**5%**	B
20059911	- - - - Foul medamas (Cooked beans)	**5%**	C
20059912	- - - - Cooked chick peas with tahinah (sesame oil)	**5%**	C
20059913	- - - - Vegetables and legumes with sauce	**5%**	C
20059919	- - - - Other	**5%**	C
20059991	- - - - Okra	**5%**	A
20059992	- - - - Horse beans	**5%**	C
20059993	- - - - Spinach	**5%**	A
20059994	- - - - Artichokes	**5%**	A
20059995	- - - - Mixed vegetables	**5%**	C
20059996	- - - - Sauerkraut	**5%**	A
20059997	- - - - Grape leaves	**5%**	A
20059999	- - - - Other vegetables and plants	**5%**	B
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	**5%**	C
20071010	- - - As food for infants and young children	**5%**	A
20071020	- - - For dietic purposes	**5%**	A

20071090	- - - Other	**5%**	A
20079110	- - - Marmalades	**5%**	A
20079190	- - - Other	**5%**	A
20079911	- - - - Peach	**5%**	A
20079912	- - - - Apricot	**5%**	A
20079913	- - - - Apple	**5%**	A
20079914	- - - - Watermelon	**5%**	A
20079915	- - - - Cherry	**5%**	A
20079916	- - - - Strawberry	**5%**	B
20079917	- - - - Raspberry	**5%**	B
20079919	- - - - Other	**5%**	B
20079920	- - - Apricot sheets	**5%**	A
20079930	- - - Turkish delights	**5%**	A
20079990	- - - Other	**5%**	C
20081110	- - - Roasted ground nuts, whether or not salted	**5%**	A
20081120	- - - Peanut butter	**5%**	A
20081911	- - - - Almonds	**5%**	C
20081912	- - - - Pistachios	**5%**	C
20081913	- - - - Hazel nuts	**5%**	C
20081919	- - - - Other	**5%**	C
20081920	- - - Mixed	**5%**	C
20081990	- - - Other	**5%**	A
20082010	- - - Containing added alcohol	**Special Goods**	SG
20082090	- - - Other	**5%**	C
20083010	- - - Containing added alcohol	**Special Goods**	SG
20083090	- - - Other	**5%**	B
20084010	- - - Containing added alcohol	**Special Goods**	SG
20084090	- - - Other	**5%**	A
20085010	- - - Containing added alcohol	**Special Goods**	SG
20085090	- - - Other	**5%**	A
20086010	- - - Containing added alcohol	**Special Goods**	SG
20086090	- - - Other	**5%**	A
20087010	- - - Containing added alcohol	**Special Goods**	SG
20087090	- - - Other	**5%**	A
20088010	- - - Containing added alcohol	**Special Goods**	SG
20088090	- - - Other	**5%**	A
20089100	- - Palm hearts	**5%**	A
20089310	- - - Containing added spirit	**Special Goods**	SG
20089390	- - - Other	**5%**	B
20089710	- - - Containing added spirit	**Special Goods**	SG
20089790	- - - Other	**5%**	A
20089910	- - - Containing added spirit	**Special Goods**	SG
20089990	- - - Other	**5%**	B
20091110	- - - Frozen orange juice, not containing added sugar or other sweetening matter	**5%**	A
20091120	- - - Frozen orange juice, containing added sugar or other sweetening matter	**5%**	A
20091210	- - - Orange juice not frozen, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	B
20091220	- - - Orange juice not frozen, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	B
20091910	- - - Other orange juice, not containing added sugar or other sweetening matter	**5%**	C
20091920	- - - Other orange juice, containing added sugar or other sweetening matter	**5%**	C
20092110	- - - Grapefruit juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20092120	- - - Grapefruit juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20092130	- - - Pomelo juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20092140	- - - Pomelo juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20092910	- - - Other grapefruit juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20092920	- - - Other grapefruit juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20092930	- - - Other pomelo juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20092940	- - - Other pomelo juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20093111	- - - - Lemon juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	C
20093112	- - - - Lemon juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	C

20093191	- - - - Other Juice of any other citrus fruit, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	C
20093192	- - - - Other Juice of any other citrus fruit, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	B
20093910	- - - Other Juice of any other citrus fruit, of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	C
20093920	- - - Other Juice of any other citrus fruit, of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	C
20094110	- - - Pineapple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	B
20094120	- - - Pineapple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	B
20094910	- - - Other pineapple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20094920	- - - Other pineapple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	C
20095010	- - - Tomato juice, not containing added sugar or other sweetening matter	**5%**	A
20095020	- - - Tomato juice, containing added sugar or other sweetening matter	**5%**	A
20096110	- - - Grape juice (including grape must), of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	A
20096120	- - - Grape juice (including grape must), of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20096910	- - - Other grape juice (including grape must), of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	B
20096920	- - - Other grape juice (including grape must), of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20097110	- - - Apple juice, of Brix value not exceeding 20, not containing added sugar or other sweetening matter	**5%**	C
20097120	- - - Apple juice, of Brix value not exceeding 20, containing added sugar or other sweetening matter	**5%**	C
20097910	- - - Other apple juice, of Brix value exceeding 20, not containing added sugar or other sweetening matter	**5%**	C
20097920	- - - Other apple juice, of Brix value exceeding 20, containing added sugar or other sweetening matter	**5%**	A
20098110	- - - Cranberry juice, not containing added sugar or other sweetening matter	**5%**	A
20098120	- - - Cranberry juice, containing added sugar or other sweetening matter	**5%**	A
20098911	- - - - Date molasses, not containing added sugar or other sweetening matter	**5%**	C
20098912	- - - - Date molasses, containing added sugar or other sweetening matter	**5%**	B
20098922	- - - - Mango juice, not concentrated, not containing added sugar or other sweetening matter	**5%**	C
20098923	- - - - Mango juice, not concentrated, containing added sugar or other sweetening matter	**5%**	C
20098924	- - - - Mango juice, concentrated, not containing added sugar or other sweetening matter	**5%**	C
20098925	- - - - Mango juice, concentrated, containing added sugar or other sweetening matter	**5%**	C
20098932	- - - - Guava juice, not concentrated, not containing added sugar or other sweetening matter	**5%**	C
20098933	- - - - Guava juice, not concentrated, containing added sugar or other sweetening matter	**5%**	C
20098934	- - - - Guava juice, concentrated, not containing added sugar or other sweetening matter	**5%**	A
20098935	- - - - Guava juice, concentrated, containing added sugar or other sweetening matter	**5%**	A
20098942	- - - - Carrots juice, not concentrated, not containing added sugar or other sweetening matter	**5%**	A
20098943	- - - - Carrots juice, not concentrated, containing added sugar or other sweetening matter	**5%**	A
20098944	- - - - Carrots juice, concentrated, not containing added sugar or other sweetening matter	**5%**	A
20098945	- - - - Carrots juice, concentrated, containing added sugar or other sweetening matter	**5%**	A
20098991	- - - - Other juice of any other fruit or vegetable, not containing added sugar or other sweetening matter	**5%**	B
20098992	- - - - Other juice of any other fruit or vegetable, containing added sugar or other sweetening matter	**5%**	C
20099020	- - - Mixtures of juices, not concentrated, not containing added sugar or other sweetening matter	**5%**	C
20099030	- - - Mixtures of juices, not concentrated, containing added sugar or other sweetening matter	**5%**	C

20099040	- - - Mixtures of juices, concentrated, not containing added sugar or other sweetening matter	**5%**	C
20099050	- - - Mixtures of juices, concentrated, containing added sugar or other sweetening matter	**5%**	C
21011100	- - Extracts, essences and concentrates	**5%**	X
21011211	- - - - Instant preparations containing added sugar or other sweetening matter	**5%**	C
21011219	- - - - Other	**5%**	X
21011220	- - - Coffee paste	**5%**	A
21011290	- - - Other	**5%**	B
21012010	- - - Tea-based preparations	**5%**	C
21012090	- - - Other	**5%**	C
21013010	- - - Roasted chicory and other roasted coffee substitutes	**5%**	A
21013020	- - - Chicory extracts or other coffee substitutes, and extracts, essences and cocentrates thereof	**5%**	A
21021000	- Active yeasts	**5%**	A
21022010	- - - Inactive yeasts for human consumption	**5%**	A
21022020	- - - Inactive yeasts and other single-cell micro-organisms, dead, used as food for animals	**5%**	A
21022090	- - - Other	**5%**	A
21023010	- - - Baking powder	**5%**	B
21023020	- - - Yeast alsace	**5%**	A
21023090	- - - Other	**5%**	B
21031000	- Soya sauce	**5%**	C
21032000	- Tomato ketchup and other tomato sauces	**5%**	X
21033010	- - - Mustard flour	**5%**	A
21033020	- - - Prepared mustard	**5%**	A
21039010	- - - Mayonnaise	**5%**	X
21039020	- - - Chili sauce	**5%**	C
21039030	- - - Celery salt	**5%**	C
21039090	- - - Other	**5%**	C
21041000	- Soups and broths and preparations therefor	**5%**	C
21042000	- Homogenised composite food preparations	**5%**	C
21050000	Ice cream and other edible ice, whether or not containing cocoa	**5%**	X
21061000	- Protein concentrates and textured protein substances	**5%**	C
21069010	- - - Powder for making table cream	**5%**	C
21069020	- - - Powder for making table jelly	**5%**	A
21069030	- - - Powder for making ice cream	**5%**	C
21069050	- - - Preparations based on butter or other fats or oils derived from milk used, for example, for baker's wares	**5%**	C
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%**	C
21069070	- - - Sugars, gum tablets and the like, containing synthetic sweetening matter (e.g., sorbitol) for diabetics	**0%**	A
21069080	- - - Saccharin, in liquid or tablet forms, for sweetening	**5%**	C
21069091	- - - - Edible tablets with a basis of natural or artificial perfumes (e.g. vanillin)	**5%**	C
21069092	- - - - Preparations for making lemonades or other beverages containing added sugar or other sweetening matter	**5%**	C
21069093	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey or fructose	**5%**	C
21069094	- - - - Natural honey rich with bees queen food (royal jelly)	**5%**	C
21069095	- - - - Proteins hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride used for food preparations	**5%**	C
21069096	- - - - Muscle growing preparations, containing added sugar or other sweetening matter	**5%**	C
21069098	Preparations for making lemonades or other beverages, not containing added sugar or other sweetening matter	**5%**	A
21069099	- - - - Other	**5%**	C
22011010	- - - Natural mineral waters	**5%**	C
22011020	- - - Artificial mineral waters	**5%**	C
22011030	- - - Aerated waters	**5%**	C
22019010	- - - Ordinary natural waters	**5%**	C
22019090	- - - Other	**5%**	C
22021012	- - - - Mineral water flavoured, not containing added sugar or other sweetening matter	**5%**	C
22021013	- - - - Mineral water for athletes, containing added sugar or other sweetening matter, whether or not flavoured	**5%**	A
22021014	- - - - Beverages of tea and coffee, containing added sugar or other sweetening matter, whether or not flavoured	**5%**	C
22021018	- - - - Other mineral water, containing added sugar or other sweetening matter, whether or not flavoured	**5%**	A
22021021	- - - - Lemonade (e.g. Seven Up)	**5%**	C
22021022	- - - - Orange drink (e.g. miranda)	**5%**	C
22021023	- - - - Cola (e.g. Pepsi Cola)	**5%**	C

22021024	- - - - Energy drinks	**5%**	C
22021025	- - - - Aerated waters (soda)	**5%**	C
22021029	- - - - Other	**5%**	B
22021092	- - - - Other water, containing added sugar or other sweetening matter	**5%**	A
22021099	- - - - Other	**5%**	C
22029100	- - Non-alcoholic beer	**5%**	C
22029913	- - - Other beverages with milk or milk substitutes content less than 75% containing added sugar or other sweetening matter	**5%**	C
22029919	- - - - Other	**5%**	C
22029923	- - - - Other cocoa-based beverages, non-aerated, containing added sugar or other sweetened matter	**5%**	C
22029929	- - - - Other	**5%**	C
22029930	- - - Other flavoured beverages, non-aerated, containing added sugar or other sweetened matter	**5%**	C
22029993	- - - - Other, containing added sugar or other sweetening matter	**5%**	C
22029999	- - - - Other	**5%**	C
22030000	Beer made from malt	**Special Goods**	SG
22041000	- Sparkling wine	**Special Goods**	SG
22042100	- - In containers holding 2 ℓ or less	**Special Goods**	SG
22042200	- - In containers holding more than 2 ℓ but not more than 10 ℓ	**Special Goods**	SG
22042900	- - Other	**Special Goods**	SG
22043000	- Other grape must	**Special Goods**	SG
22051000	- In containers holding 2 ℓ or less	**Special Goods**	SG
22059000	- Other	**Special Goods**	SG
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	**Special Goods**	SG
22071010	- - - For medical uses	**5%**	A
22071090	- - - Other	**5%**	C
22072011	- - - - For medical uses	**0%**	A
22072019	- - - - Other (Undenatured Ethyl)	**5%**	C
22072090	- - - Other	**Special Goods**	SG
22082000	- Spirits obtained by distilling grape wine or grape marc	**Special Goods**	SG
22083000	- Whiskies	**Special Goods**	SG
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	**Special Goods**	SG
22085000	- Gin and Geneva	**Special Goods**	SG
22086000	- Vodka	**Special Goods**	SG
22087000	- Liqueurs and cordials	**Special Goods**	SG
22089011	- - - - For medical uses	**5%**	A
22089019	- - - - Other	**5%**	A
22089090	- - - Other	**Special Goods**	SG
22090010	- - - Vinegar	**5%**	C
22090020	- - - Vinegar substitutes	**5%**	C
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	**5%**	A
23012000	- Flours, meals and pellets, of fish or of crustaceans, molluses or other aquatic invertebrates	**5%**	A
23021000	- Of maize (corn)	**5%**	C
23023000	- Of wheat	**5%**	C
23024000	- Of other cereals	**5%**	A
23025000	- Of leguminous plants	**5%**	A
23031000	- Residues of starch manufacture and similar residues	**5%**	A
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	**5%**	A
23033000	- Brewing or distilling dregs and waste	**5%**	A
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%**	A
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%**	A
23061000	- Of cotton seeds	**5%**	A
23062000	- Of linseed	**5%**	A
23063000	- Of sunflower seeds	**5%**	B
23064100	- - Of low erucic acid rape or colza seeds	**5%**	A
23064900	- - Other	**5%**	A
23065000	- Of coconut or copra	**5%**	A
23066000	- Of palm nuts or kernels	**5%**	A
23069000	- Other	**5%**	A
23070010	- - - Wine lees	**Special Goods**	SG
23070020	- - - Argol	**5%**	A
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%**	C
23091000	- Dog or cat food, put up for retail sale	**5%**	A
23099010	- - - Fish and ornamental bird food	**5%**	C
23099020	- - - Poultry food	**5%**	C
23099031	- - - - Salt stones containing food stuffs	**5%**	C
23099039	- - - - Other	**5%**	A

23099040	- - - Milk substitute for feeding young animals	**5%**	C
23099050	- - - Concentrated preparations for the forage industry	**5%**	C
23099090	- - - Other	**5%**	C
24011000	- Tobacco, not stemmed/stripped	**100%**	SG
24012000	- Tobacco, partly or wholly stemmed/stripped	**100%**	SG
24013010	- - - Suitable for use as tobacco	**100%**	SG
24013090	- - - Other	**100%**	SG
24021000	- Cigars, cheroots and cigarillos, containing tobacco	**100%**	SG
24022000	- Cigarettes containing tobacco	**100%**	SG
24029010	- - - Cigars of tobacco substitutes (not containing tobacco or nicotine)	**100%**	SG
24029020	- - - Cigarettes of tobacco substitutes (not containing tobacco or nicotine)	**100%**	SG
24031100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	**100%**	SG
24031910	- - - Chopped or pressed tobacco for cigarettes	**100%**	SG
24031920	- - - Chopped or pressed tobacco for pipes	**100%**	SG
24031930	- - - Chopped or pressed tobacco put up for retail sale	**100%**	SG
24031940	- - - Chopped or pressed tobacco for dokha smoking pipes	**100%**	SG
24031990	- - - Other	**100%**	SG
24039100	- - " Homogenised " or " reconstituted " tobacco	**100%**	SG
24039910	- - - Pressed or liquored tobacco for making snuff	**100%**	SG
24039921	- - - - Chewable and sniffing preparation(Sahmmah, Suwaikah) containing tobacco	**Prohibited**	PH
24039922	- - - - Prepared chewable Indian paan (betel) containing tobacco	**Prohibited**	PH
24039929	- - - - Other	**100%**	SG
24039930	- - - Snuff	**100%**	SG
24039940	- - - Jirak	**100%**	SG
24039950	- - - Tobacco extracts and essences	**100%**	SG
24039990	- - - Other	**100%**	SG
24041110	- - - Elecrtically-heated tobacco product	**100%**	SG
24041190	- - - Other	**100%**	SG
24041211	- - - - Flavored	**100%**	SG
24041212	- - - - Non-flavored	**100%**	SG
24041221	- - - - Flavored	**100%**	SG
24041222	- - - - Non-flavored	**100%**	SG
24041900	- - Other	**100%**	SG
24049110	- - - Chewing gum containing nicotine to help tobacco use cessation including smoking	**5%**	A
24049120	- - - In tablet form to help tobacco use cessation including smoking	**5%**	A
24049130	- - - Tobacco free single-use oral nicotine pouches (LYFT) and the like	**100%**	SG
24049191	- - - -Other, to help tobacco use cessation including smoking	**5%**	A
24049199	- - - - Other	**100%**	SG
24049210	- - - Patches to help tobacco use cessation including smoking	**5%**	A
24049291	- - - -Other, to help tobacco use cessation including smoking	**5%**	A
24049299	- - - - Other	**100%**	SG
24049910	- - - Spray to help tobacco use cessation including smoking	**5%**	A
24049920	- - - Nose drops to help tobacco use cessation including smoking	**5%**	A
24049930	- - - Injections to help tobacco use cessation including smoking	**5%**	A
24049990	- - - Other	**100%**	SG
25010010	- - -Salt (table salt)	**5%**	C
25010020	- - - Denatured salt unfit for human consumption	**5%**	A
25010030	- - - Pure sodium chloride	**5%**	B
25010040	- - - Salt solutions	**5%**	C
25010090	- - - Other	**5%**	C
25020000	Unroasted iron pyrites	**5%**	A
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	**5%**	C
25041000	- In powder or in flakes	**5%**	A
25049000	- Other	**5%**	A
25051000	- Silica sands and quartz sands	**5%**	C
25059000	- Other	**5%**	C
25061010	- - - Raw, in the form of unsawn agglomerates	**5%**	A
25061090	- - - Other	**5%**	A
25062000	- Quartzite	**5%**	A
25070010	- - - Kaolin	**5%**	C
25070090	- - - Other	**5%**	A
25081000	- Bentonite	**5%**	C
25083000	- Fire-clay	**5%**	B
25084000	- Other clays	**5%**	C
25085000	- Andalusite, kyanite and sillimanite	**5%**	B
25086000	- Mullite	**5%**	A
25087000	- Chamotte or dinas earths	**5%**	A
25090010	- - - Ground chalk for construction	**5%**	A
25090090	- - - Other	**5%**	A
25101000	- Unground	**5%**	A
25102000	- Ground	**5%**	A
25111000	- Natural barium sulphate (barytes)	**5%**	C

25112000	- Natural barium carbonate (witherite)	**5%**	A
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%**	A
25131000	- Pumice stone	**5%**	A
25132010	- - - Emery	**5%**	A
25132020	- - - Natural corundum	**5%**	B
25132030	- - - Natural carnelian	**5%**	A
25132040	- - - Tripoli earth	**5%**	A
25132090	- - - Other	**5%**	A
25140010	- - - Unworked, in the form of sawn blocks	**5%**	A
25140090	- - - Other	**5%**	A
25151100	- - Unworked, or roughly trimmed	**5%**	C
25151200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	**5%**	C
25152010	- - - Unworked, or roughly trimmed	**5%**	A
25152020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape	**5%**	A
25161100	- - Crude or roughly trimmed	**5%**	A
25161200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	**5%**	C
25162000	- Sandstone	**5%**	B
25169010	- - - Unworked or roughly trimmed	**5%**	A
25169020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	**5%**	A
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%**	A
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	**5%**	B
25173000	- Tarred macadam	**5%**	A
25174100	- - Of marble	**5%**	A
25174900	- - Other	**5%**	A
25181010	- - - Unworked, whether or not roughly trimmed	**5%**	C
25181020	- - - Merely cut,by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	**5%**	A
25182010	- - - Unworked, whether or not roughly trimmed	**5%**	C
25182020	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	**5%**	C
25191000	- Natural magnesium carbonate (magnesite)	**5%**	A
25199010	- - - Magnesium oxide	**5%**	B
25199090	- - - Other	**5%**	A
25201010	- - - Gypsum	**5%**	C
25201020	- - - Anhydrite	**5%**	A
25202010	- - - Plasters for dentistry	**5%**	B
25202090	- - - Other	**5%**	C
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	**5%**	C
25221000	- Quicklime	**5%**	A
25222000	- Slaked lime	**5%**	C
25223000	- Hydraulic lime	**5%**	A
25231000	- Cement clinkers	**5%**	A
25232100	- - White cement, whether or not artificially coloured	**5%**	A
25232910	- - - Ordinary cement	**5%**	C
25232920	- - - Salt resistant cement	**5%**	C
25232990	- - - Other	**5%**	A
25233000	- Aluminous cement	**5%**	C
25239000	- Other hydraulic cements	**5%**	C
25241000	- Crocidolite	**Prohibited**	PH
25249010	- - - Actinolite	**Prohibited**	PH
25249020	- - - Anthophyllite	**Prohibited**	PH
25249030	- - -Amosite	**Prohibited**	PH
25249040	- - -Tremolite	**Prohibited**	PH
25249090	- - - Other	**Prohibited**	PH
25251000	- Crude mica and mica rifted into sheets or splittings	**5%**	B
25252000	- Mica powder	**5%**	A
25253000	- Mica waste	**5%**	A
25261010	- - - Steatite	**5%**	A
25261020	- - - Talc	**5%**	A
25262010	- - - Steatite	**5%**	A
25262020	- - - Talc	**5%**	B
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 H3BO3 calculated on the dry weight	**5%**	A
25291000	- Feldspar	**5%**	A
25292100	- - Containing by weight 97 % or less of calcium fluoride	**5%**	A

25292200	- - Containing by weight more than 97 % of calcium fluoride	**5%**	A
25293000	- Leucite; nepheline and nepheline syenite	**5%**	A
25301000	- Vermiculite, perlite and chlorites, unexpanded	**5%**	A
25302000	- Kieserite, epsomite (natural magnesium sulphates)	**5%**	A
25309011	- - - - Yellow arsenic sulphide (rat poison)	**5%**	A
25309019	- - - - Other	**5%**	A
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%**	A
25309030	- - - Broken ceramic	**5%**	A
25309040	- - - Earth colours	**5%**	B
25309050	- - - Meteorite stones	**5%**	A
25309090	- - - Other	**5%**	C
26011100	- - Non-agglomerated	**5%**	A
26011200	- - Agglomerated	**5%**	B
26012000	- Roasted iron pyrites	**5%**	A
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%**	A
26030000	Copper ores and concentrates	**5%**	A
26040000	Nickel ores and concentrates	**5%**	A
26050000	Cobalt ores and concentrates	**5%**	A
26060000	Aluminium ores and concentrates	**5%**	A
26070000	Lead ores and concentrates	**5%**	A
26080000	Zinc ores and concentrates	**5%**	C
26090000	Tin ores and concentrates	**5%**	A
26100000	Chromium ores and concentrates	**5%**	A
26110000	Tungsten ores and concentrates	**5%**	A
26121000	- Uranium ores and concentrates	**5%**	A
26122000	- Thorium ores and concentrates	**5%**	A
26131000	- Roasted	**5%**	A
26139000	- Other	**5%**	C
26140000	Titanium ores and concentrates	**5%**	C
26151000	- Zirconium ores and concentrates	**5%**	A
26159000	- Other	**5%**	A
26161000	- Silver ores and concentrates	**5%**	A
26169000	- Other	**5%**	A
26171000	- Antimony ores and concentrates	**5%**	A
26179000	- Other	**5%**	A
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	**5%**	A
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	**5%**	A
26201100	- - Hard zinc spelter	**5%**	A
26201900	- - Other	**5%**	A
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	**5%**	A
26202900	- - Other	**5%**	B
26203000	- Containing mainly copper	**5%**	A
26204000	- Containing mainly aluminium	**5%**	C
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%**	A
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	**5%**	B
26209900	- - Other	**5%**	A
26211000	- Ash and residues from the incineration of municial waste	**5%**	A
26219000	- Other	**5%**	C
27011100	- - Anthracite	**5%**	C
27011200	- - Bituminous coal	**5%**	A
27011900	- - Other coal	**5%**	A
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	**5%**	A
27021000	- Lignite, whether or not pulverised, but not agglomerated	**5%**	B
27022000	- Agglomerated lignite	**5%**	B
27030010	- - - For use as agricultural soil or to improve soil quality	**5%**	A
27030090	- - - Other	**5%**	A
27040010	- - - Coke and semi-coke of lignite or peat, whether or not agglomerated	**5%**	C
27040020	- - - Retort carbon	**5%**	A
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	**5%**	A
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%**	A
27071000	- Benzol (benzene)	**5%**	A
27072000	- Toluol (toluene)	**5%**	A
27073000	- Xylol (xylenes)	**5%**	C

27074000	- Naphthalene	**5%**	C
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%**	C
27079100	- - Creosote oils	**5%**	C
27079900	- - Other	**5%**	C
27081000	- Pitch	**5%**	C
27082000	- Pitch coke	**5%**	B
27090000	Petroleum oils and oils obtained from bituminous minerals, crude	**5%**	C
27101211	- - - - Light straight	**5%**	TR (50% over 5 years)
27101212	- - - - Whole	**5%**	TR (50% over 5 years)
27101213	- - - - Reformed	**5%**	TR (50% over 5 years)
27101214	- - - - Natural gasoline	**5%**	TR (50% over 5 years)
27101219	- - - - Other	**5%**	C
27101221	- - - - For engines (excluding plane engines)	**5%**	X
27101222	- - - - For jet-plane engine (JP4)	**5%**	C
27101223	- - - - For other plane engines	**5%**	C
27101229	- - - - For other purposes	**5%**	C
27101231	- - - - For engines	**5%**	X
27101232	- - - - For electricity generators, including those used for ships	**5%**	C
27101233	- - - - For heating	**5%**	C
27101239	- - - - For other purposes	**5%**	X
27101241	- - - - For ships	**5%**	C
27101242	- - - - Partially refined crude oil (topped crude)	**5%**	C
27101249	- - - - Other	**5%**	C
27101911	- - - - Base oils	**5%**	X
27101912	- - - - For spark-ignition engines (gasoline)	**5%**	X
27101913	- - - - For compression-ignition engines (diesel)	**5%**	C
27101914	- - - - For manual transmission gears	**5%**	C
27101915	- - - - For automatic transmission gears	**5%**	C
27101919	- - - - Other	**5%**	X
27101991	- - - - For cutting	**5%**	C
27101992	- - - - For cleaning	**5%**	C
27101993	- - - - For mould release	**5%**	C
27101994	- - - - For hydraulic brakes	**5%**	C
27101995	- - - - For hydraulic and turbo systems	**5%**	C
27101996	- - - - For transformer and circuit breakers	**5%**	C
27101997	- - - - White oils (such as paraffin oil and vaseline oil)	**5%**	C
27101998	- - - - Other lubricating oils (greasing oil)	**5%**	X
27101999	- - - -Other	**5%**	X
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%**	C
27109100	- - Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	**5%**	C
27109900	- - Other	**5%**	C
27111100	- - Natural gas	**5%**	C
27111200	- - Propane	**5%**	C
27111300	- - Butanes	**5%**	C
27111400	- - Ethylene, propylene, butylene and butadiene	**5%**	C
27111900	- - Other	**5%**	C
27112100	- - Natural gas	**5%**	C
27112900	- - Other	**5%**	C
27121000	- Petroleum jelly	**5%**	C
27122010	- - - For making candles	**5%**	C
27122020	- - - For impregnating matches	**5%**	C
27122090	- - - Other	**5%**	C
27129000	- Other	**5%**	C
27131100	- - Not calcined	**5%**	C
27131200	- - Calcined	**5%**	C
27132000	- Petroleum bitumen	**5%**	C
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	**5%**	C
27141000	- Bituminous or oil shale and tar sands	**5%**	B
27149010	- - - Bitumen and asphalt, natural	**5%**	C
27149090	- - - Other	**5%**	C
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%**	C
27160000	Electrical energy (optional heading)	**5%**	A
28011000	- Chlorine	**5%**	A
28012000	- Iodine	**5%**	A
28013010	- - - Fluorine	**5%**	A
28013020	- - - Bromine	**5%**	A

28020010	- - - Sulphur,sublimed or precipitated	**5%**	A
28020020	- - - Colloidal sulphur	**5%**	A
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	**5%**	C
28041000	- Hydrogen	**5%**	B
28042100	- - Argon	**5%**	C
28042910	- - - Helium	**5%**	C
28042920	- - - Neon	**5%**	A
28042990	- - - Other	**5%**	C
28043000	- Nitrogen	**5%**	B
28044000	- Oxygen	**5%**	B
28045000	- Boron; tellurium	**5%**	A
28046100	- - Containing by weight not less than 99.99 % of silicon	**5%**	A
28046900	- - Other	**5%**	B
28047000	- Phosphorus	**5%**	A
28048000	- Arsenic	**5%**	A
28049000	- Selenium	**5%**	B
28051100	- - Sodium	**5%**	B
28051200	- - Calcium	**5%**	C
28051910	- - - Lithium	**5%**	A
28051920	- - - Potassium	**5%**	A
28051990	- - - Other	**5%**	A
28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	**5%**	A
28054000	- Mercury	**5%**	A
28061000	- Hydrogen chloride (hydrochloric acid)	**5%**	C
28062000	- Chlorosulphuric acid	**5%**	A
28070010	- - - Sulphuric acid	**5%**	C
28070020	- - - Oleum(oily sulphuric acid)	**5%**	A
28080010	- - - Nitric acid	**5%**	C
28080020	- - - Sulphonitric acids	**5%**	A
28091000	- Diphosphorus pentaoxide	**5%**	A
28092010	- - - Phosphoric acid	**5%**	C
28092020	- - - Polyphosphoric acids	**5%**	A
28100010	- - - Oxides of boron	**5%**	A
28100020	- - - Boric acids	**5%**	A
28111100	- - Hydrogen fluoride (hydrofluoric acid)	**5%**	C
28111200	- - Hydrogen cyanide (hydrocyanic acid)	**5%**	C
28111920	- - - Hydrogen sulphide	**5%**	A
28111930	- - - Hydroidic Acid	**5%**	A
28111990	- - - Other	**5%**	C
28112100	- - Carbon dioxide	**5%**	C
28112200	- - Silicon dioxide	**5%**	C
28112910	- - - Arsenic trioxide, arsenic pentoxide	**5%**	A
28112990	- - - Other	**5%**	C
28121100	- - Carbonyl dichloride (phosgene)	**5%**	A
28121200	- - Phosphorous oxychloride	**5%**	A
28121300	- - Phosphorous trichloride	**5%**	A
28121400	- - Phosphorous pentachloride	**5%**	A
28121500	- - Sulphur monochloride	**5%**	A
28121600	- - Sulphur dichloride	**5%**	A
28121700	- - Thionyl chloride	**5%**	A
28121910	- - - Arsenic trichloride	**5%**	A
28121990	- - - Other	**5%**	A
28129000	- Other	**5%**	C
28131000	- Carbon disulphide	**5%**	A
28139000	- Other	**5%**	A
28141000	- Anhydrous ammonia	**5%**	C
28142000	- Ammonia in aqueous solution	**5%**	A
28151100	- - Solid	**5%**	B
28151200	- - In aqueous solution (soda lye or liquid soda)	**5%**	C
28152000	- Potassium hydroxide (caustic potassium)	**5%**	C
28153000	- Peroxides of sodium or potassium	**5%**	B
28161000	- Hydroxide and peroxide of magnesium	**5%**	C
28164000	- Oxides, hydroxides and peroxides of strontium or barium	**5%**	A
28170010	- - - Zinc oxide	**5%**	C
28170020	- - - Zinc peroxide	**5%**	A
28181000	- Artificial corundum, whether or not chemically defined	**5%**	A
28182000	- Aluminium oxide, other than artificial corundum	**5%**	C
28183000	- Aluminium hydroxide	**5%**	C
28191000	- Chromium trioxide	**5%**	C
28199000	- Other	**5%**	C
28201000	- Manganese dioxide	**5%**	A
28209000	- Other	**5%**	C
28211010	- - - Yellow, red, black iron oxides	**5%**	C
28211090	- - - Other	**5%**	C

28212000	- Earth colours	**5%**	A
28220000	Cobalt oxides and hydroxides; commercial cobalt oxides	**5%**	C
28230000	Titanium oxides	**5%**	C
28241000	- Lead monoxide (litharge, massicot)	**5%**	A
28249010	- - - Lead dimonoxide	**5%**	A
28249090	- - - Other	**5%**	A
28251000	- Hydrazine and hydroxylamine and their inorganic salts	**5%**	A
28252000	- Lithium oxide and hydroxide	**5%**	C
28253000	- Vanadium oxides and hydroxides	**5%**	C
28254000	- Nickel oxides and hydroxides	**5%**	A
28255010	- - - Copper oxides	**5%**	A
28255020	- - - Copper hydroxides	**5%**	A
28256000	- Germanium oxides and zirconium dioxide	**5%**	B
28257000	- Molybdenum oxides and hydroxides	**5%**	A
28258000	- Antimony oxides	**5%**	A
28259010	- - - Tin oxides	**5%**	C
28259020	- - - Sodium oxide	**5%**	A
28259030	- - - Calcium oxide	**5%**	A
28259040	- - - Bristar and similar rock fragmenting materials containing calcium hydroxide	**5%**	C
28259060	- - - Calcium hydroxide	**5%**	A
28259090	- - - Other	**5%**	C
28261200	- - Of aluminium	**5%**	B
28261900	- - Other	**5%**	A
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	**5%**	B
28269000	- Other	**5%**	A
28271000	- Ammonium chloride	**5%**	A
28272000	- Calcium chloride	**5%**	C
28273100	- - Of magnesium	**5%**	C
28273200	- - Of aluminium	**5%**	A
28273500	- - Of nickel	**5%**	B
28273920	- - - Of cobalt	**5%**	A
28273930	- - - Of Zinc	**5%**	C
28273990	- - - Other	**5%**	C
28274100	- - Of copper	**5%**	A
28274900	- - Other	**5%**	A
28275100	- - Bromides of sodium or of potassium	**5%**	A
28275900	- - Other	**5%**	C
28276000	- Iodides and iodide oxides	**5%**	A
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	**5%**	A
28289010	- - - Sodium hypochlorite	**5%**	A
28289020	- - - Potassium hypochlorite	**5%**	A
28289030	- - - Chlorites	**5%**	A
28289040	- - - Hypobromites	**5%**	A
28289090	- - - Other	**5%**	A
28291100	- - Of sodium	**5%**	C
28291910	- - - Potassium chlorate	**5%**	A
28291920	- - - Magnesium chlorates	**5%**	A
28291990	- - - Other	**5%**	A
28299011	- - - - Sodium perchlorates	**5%**	A
28299012	- - - - Magnesium perchlorates	**5%**	A
28299013	- - - - Ammonium chlorates	**5%**	A
28299019	- - - - Other	**5%**	A
28299021	- - - - Potassium bromates	**5%**	A
28299029	- - - - Other	**5%**	A
28299030	- - - Iodates and periodates	**5%**	A
28301000	- Sodium sulphides	**5%**	A
28309000	- Other	**5%**	C
28311000	- Of sodium	**5%**	A
28319000	- Other	**5%**	A
28321000	- Sodium sulphites	**5%**	A
28322000	- Other sulphites	**5%**	A
28323010	- - - Sodium Thiosulphates	**5%**	A
28323020	- - - Calcium Thiosulphates	**5%**	A
28323090	- - - Other	**5%**	A
28331100	- - Disodium sulphate	**5%**	A
28331900	- - Other	**5%**	A
28332100	- - Of magnesium	**5%**	C
28332200	- - Of aluminium	**5%**	A
28332400	- - Of nickel	**5%**	A
28332500	- - Of copper	**5%**	A
28332700	- - Of barium	**5%**	A
28332910	- - - Lead sulphates	**5%**	A
28332920	- - - Calcium sulphates and anhydrous calcium sulphates	**5%**	A
28332930	- - - Iron sulphate	**5%**	A
28332940	- - - Ferrous sulphate (iron trivalent)	**5%**	C

28332950	- - - Cobalt sulphate	**5%**	A
28332960	- - - Tin sulphate	**5%**	A
28332980	- - - Of Zinc	**5%**	A
28332990	- - - Other	**5%**	A
28333000	- Alums	**5%**	A
28334000	- Peroxosulphates (persulphates)	**5%**	A
28341010	- - - Of Sodium	**5%**	A
28341020	- - - Of Potassium	**5%**	A
28341030	- - - Of Lead	**5%**	A
28341040	- - - Of Calcium	**5%**	A
28341050	- - - Of magnesium	**5%**	A
28341060	- - - Of aluminium	**5%**	C
28341070	- - - Of Zinc	**5%**	A
28341090	- - - Other	**5%**	A
28342100	- - Of potassium	**5%**	C
28342910	- - - Of Sodium	**5%**	A
28342920	- - - Of Lead	**5%**	A
28342930	- - - Of Calcium	**5%**	A
28342940	- - - Of Magnesium	**5%**	A
28342950	- - - Of aluminium	**5%**	A
28342960	- - - Of Zinc	**5%**	A
28342970	- - - Of cobalt	**5%**	A
28342980	- - - Of Ammonium	**5%**	A
28342990	- - - Other	**5%**	A
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	**5%**	B
28352200	- - Of mono- or disodium	**5%**	A
28352400	- - Of Potassium	**5%**	A
28352500	- - Calcium hydrogenorthophosphate ("dicalcium phosphate ")	**5%**	A
28352600	- - Other phosphates of calcium	**5%**	A
28352910	- - - Of Lead	**5%**	A
28352920	- - - Of iron	**5%**	A
28352990	- - - Other	**5%**	C
28353100	- - Sodium triphosphate (sodium tripolyphosphosphate)	**5%**	A
28353910	- - - Sodium prophosphate acid	**5%**	A
28353990	- - - Other	**5%**	C
28362000	- Disodium carbonate	**5%**	C
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	**5%**	B
28364000	- Potassium carbonates	**5%**	C
28365000	- Calcium carbonate	**5%**	C
28366000	- Barium carbonate	**5%**	A
28369100	- - Lithium carbonates	**5%**	A
28369200	- - Strontium carbonate	**5%**	A
28369910	- - - Zinc carbonates	**5%**	A
28369990	- - - Other	**5%**	B
28371100	- - Of sodium	**5%**	C
28371900	- - Other	**5%**	B
28372000	- Complex cyanides	**5%**	A
28391100	- - Sodium metasilicates	**5%**	A
28391900	- - Other	**5%**	C
28399000	- Other	**5%**	C
28401100	- - Anhydrous	**5%**	A
28401900	- - Other	**5%**	C
28402000	- Other borates	**5%**	A
28403000	- Peroxoborates (perborates)	**5%**	A
28413000	- Sodium dichromate	**5%**	A
28415010	- - - Sodium chromates	**5%**	A
28415090	- - - Other	**5%**	A
28416100	- - Potassium permanganates	**5%**	B
28416900	- - Other	**5%**	A
28417010	- - - Of sodium	**5%**	A
28417090	- - - Other	**5%**	A
28418000	- Tungstates (wolframates)	**5%**	A
28419010	- - - Sodium aluminate	**5%**	A
28419090	- - - Other	**5%**	A
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	**5%**	A
28429000	- Other	**5%**	A
28431000	- Colloidal precious metals	**5%**	B
28432100	- - Silver nitrate	**5%**	A
28432910	- - - Silver azide	**5%**	A
28432920	- - - Silver nitrite	**5%**	A
28432930	- - - Silver fulminate	**5%**	A
28432990	- - - Other	**5%**	A
28433000	- Gold compounds	**5%**	C
28439000	- Other compounds; amalgams	**5%**	C
28441010	- - - For medical purposes	**5%**	A

28441090	- - - Other	**5%**	A
28442010	- - - For medical purposes	**5%**	C
28442090	- - - Other	**5%**	A
28443010	- - - For medical purposes	**5%**	A
28443090	- - - Other	**5%**	B
28444110	- - - For medical purposes	**0%**	A
28444190	- - - Other	**0%**	A
28444210	- - - For medical purposes	**0%**	A
28444290	- - - Other	**0%**	A
28444310	- - - For medical purposes	**0%**	A
28444390	- - - Other	**0%**	A
28444410	- - - For medical purposes	**0%**	A
28444490	- - - Other	**0%**	A
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	**5%**	A
28451000	- Heavy water (deuterium oxide)	**5%**	A
28452000	- Boron enriched in boron-10 and its compounds	**5%**	A
28453000	- Lithium enriched in lithium-6 and its compounds	**5%**	A
28454000	- Helium-3	**5%**	A
28459000	- Other	**5%**	A
28461000	- Cerium compounds	**5%**	A
28469000	- Other	**5%**	C
28470000	Hydrogen peroxide, whether or not solidified with urea	**5%**	C
28491000	- Of calcium	**5%**	A
28492000	- Of silicon	**5%**	A
28499000	- Other	**5%**	A
28500010	- - - Hydrides	**5%**	A
28500020	- - - Nitrides	**5%**	A
28500031	- - - - Of Sodium	**5%**	A
28500032	- - - - Of lead	**5%**	A
28500039	- - - - Other	**5%**	A
28500040	- - - Silicides	**5%**	A
28500050	- - - Borides	**5%**	A
28521010	- - - Mercury thiocyanate	**5%**	A
28521020	- - - Mercury fulminate	**5%**	A
28521030	- - - Mercury oxide (yellow, red and black)	**5%**	A
28521040	- - - Mercury chloride	**5%**	A
28521050	- - - Mercury iodide	**5%**	A
28521060	- - - Mercury sulphate	**5%**	A
28521070	- - - Mercury nitrate	**5%**	A
28521080	- - - Mercury chromate	**5%**	A
28521091	- - - Mercury bromide	**5%**	A
28521092	- - - Mercury acetates	**5%**	A
28521099	- - - Other	**5%**	A
28529000	- Other	**5%**	A
28531000	- Cyanogine chloride (chlorcyan)	**5%**	A
28539010	- - - Distilled water, conductivity water and water of similar purity	**5%**	C
28539020	- - - Liquid air and compressed air	**5%**	C
28539030	- - - Amalgams (other than amalgams of precious metals of heading 28.43)	**5%**	A
28539090	- - - Other	**5%**	A
29011010	- - - Ethane	**0%**	A
29011020	- - - Butanes	**0%**	A
29011030	- - - Pentanes	**0%**	A
29011040	- - - Hexanes	**0%**	A
29011050	- - - Heptanes	**0%**	A
29011060	- - - Octanes	**0%**	A
29011090	- - - Other	**0%**	A
29012100	- - Ethylene	**0%**	A
29012200	- - Propene (propylene)	**0%**	A
29012300	- - Butene (butylene) and isomers thereof	**0%**	A
29012400	- - Buta-1,3-diene and isoprene	**0%**	A
29012910	- - - Propadiene	**0%**	A
29012920	- - - Buta 1,2 diene	**0%**	A
29012930	- - - Acetylene gas	**0%**	A
29012940	- - - Acetylene phenyl	**0%**	A
29012950	- - - Methyl Acetylene phenyl	**0%**	A
29012960	- - - Butene	**0%**	A
29012990	- - - Other	**0%**	A
29021100	- - Cyclohexane	**0%**	A
29021900	- - Other	**0%**	A
29022000	- Benzene	**0%**	A
29023000	- Toluene	**0%**	A
29024100	- - o-Xylene	**0%**	A
29024200	- - m-Xylene	**0%**	A
29024300	- - p-Xylene	**0%**	A
29024400	- - Mixed Xylene isomers	**0%**	A

29025000	- Styrene	**0%**	A
29026000	- Ethylbenzene	**0%**	A
29027000	- Cumene	**0%**	A
29029010	- - - Tetralyne	**0%**	A
29029020	- - - Nephthalene	**0%**	A
29029090	- - - Other	**0%**	A
29031100	- - Chloromethane (Methyl chloride) and chloroethane (ethyl chloride)	**5%**	A
29031200	- - Dichloromethane (methylene chloride)	**5%**	C
29031300	- - Chloroforme (trichloromethane)	**5%**	A
29031400	- - Carbon tetrachloride	**5%**	A
29031500	- - Ethylene dichloride (ISO) (1,2 - dichloroethane)	**5%**	C
29031910	- - - 1,1,1 Tricloroethane (chloroform methane)	**5%**	A
29031990	- - - Other	**5%**	A
29032100	- - Vinyl chloride (chloroethylene)	**5%**	C
29032200	- - Trichloroethylene	**5%**	A
29032300	- - Tetrachloroethylene (perchloroethylene)	**5%**	A
29032900	- - Other	**5%**	A
29034100	- - Trifluoromethane (HFC-23)	**5%**	C
29034200	- - Difluoromethane (HFC-32)	**5%**	C
29034300	- - Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	**5%**	A
29034400	- - Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	**5%**	A
29034500	- - 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	**5%**	C
29034600	- - 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	**5%**	A
29034700	- - 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	**5%**	A
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%**	A
29034900	- - Other	**5%**	A
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%**	A
29035910	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	**5%**	A
29035990	- - - Other	**5%**	A
29036100	- - Methyl bromide (bromomethane)	**5%**	A
29036200	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	**5%**	A
29036900	- - Other	**5%**	A
29037100	- - Chlorodifluoromethane (HCFC-22)	**5%**	C
29037200	- - Dichlorotrifluoroethanes (HCFC-123)	**5%**	A
29037300	- - Dichlorofluoroethanes (HCFC-141, 141b)	**5%**	A
29037400	- - Chlorodifluoroethanes (HCFC-142, 142b)	**5%**	A
29037500	- - Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	**5%**	A
29037600	- - Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	**5%**	C
29037710	- - - Trichlorofluoromethane	**5%**	A
29037720	- - - Pentachlorofluoropropenethanes	**5%**	A
29037730	- - - Tetrachlorodifluoroethanes	**5%**	A
29037740	- - - Heptachlorofluoropropanes	**5%**	A
29037750	- - - Hexachlorodifluoropropanes	**5%**	A
29037760	- - - PentachloroTrifluoropropane	**5%**	A
29037770	- - - TetrachloroTetrafluoropropane	**5%**	A
29037780	- - - TrichloroPentafluoropropane	**5%**	A
29037791	- - - - Dichlorohexafluoropropane	**5%**	A
29037792	- - - - Chloroheptafluoropropane	**5%**	A
29037793	- - - - Trichlorotrifluoroethane	**5%**	A
29037794	- - - - Dichlorotetrafluoroethane	**5%**	A
29037795	- - - - Chloropentafluoroethane	**5%**	A
29037799	- - - - Other	**5%**	A
29037800	- - Other perhalogenated derivatives	**5%**	A
29037910	- - - Other methan, ethane or propane derivatives, halogenated only with fluorine and chlorine	**5%**	A
29037920	- - -Methan, ethane or propane derivatives, halogenated only with fluorine and bromine	**5%**	A
29037930	- - - Chlorotetrafluoroethanes	**5%**	A
29037940	- - - Bromochloromethane	**5%**	A
29037990	- - - Other	**5%**	C
29038100	- - 1,2,3,4,5,6 - Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	**5%**	A
29038200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	**5%**	A
29038300	- - Mirex (ISO)	**5%**	A
29038900	- - Other	**5%**	A
29039100	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	**5%**	A

29039200	- - Hexachlorobenzene (ISO) and DDT (ISO)(clofenotane (INN), 1,1,1-trichloro - 2,2 - bis (p - chlorophenyl)ethane)	**5%**	A
29039300	- - Pentachlorobenzene (ISO)	**5%**	A
29039400	- - Hexabromobiphenyls	**5%**	A
29039900	- - Other	**5%**	A
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	**5%**	C
29042010	- - - Nitrobenzene and trinitrobenzen and nitromethal	**5%**	A
29042020	- - - Dinitrotoluene and Dinitrotoluene	**5%**	A
29042090	- - - Other	**5%**	A
29043100	- Perfluorooctane sulphonic acid	**5%**	A
29043200	- - Ammonium perfluorooctane sulphonate	**5%**	A
29043300	- - Lithium perfluorooctane sulphonate	**5%**	A
29043400	- - Potassium perfluorooctane sulphonate	**5%**	A
29043500	- - Other salts of perfluorooctane sulphonic acid	**5%**	A
29043600	- - Perfluorooctane sulphonyl fluoride	**5%**	A
29049100	- - Trichloronitromethane (chloropicrin)	**5%**	A
29049900	- - Other	**5%**	C
29051100	- - Methanol (Methyl alcohol)	**5%**	C
29051200	- - Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)	**5%**	C
29051300	- - Butan -1- ol (n-butyl alcohol)	**5%**	C
29051400	- - Other butanols	**5%**	C
29051600	- - Octanol (octyl alcohol) and isomers thereof	**5%**	C
29051700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	**5%**	A
29051910	- - - Diethylhexanol	**5%**	C
29051920	- - - 3,3-dimethylbutane-2-ol (pinacolyl alcohol)	**5%**	A
29051990	- - - Other	**5%**	A
29052200	- - Acyclic terpene alcohols	**5%**	A
29052900	- - Other	**5%**	A
29053100	- - Ethylene glycol (ethanediol)	**5%**	C
29053200	- - Propylene glycol (propane-1,2-diol)	**5%**	C
29053900	- - Other	**5%**	C
29054100	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	**5%**	A
29054200	- - Pentaerythritol	**5%**	C
29054300	- - Mannitol	**5%**	A
29054400	- - D-glucitol (sorbitol)	**5%**	A
29054500	- - Glycerol	**5%**	C
29054900	- - Other	**5%**	A
29055100	- - Ethchlorvynol(INN)	**5%**	A
29055900	- - Other	**5%**	A
29061100	- - Menthol	**5%**	B
29061200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclo- hexanols	**5%**	B
29061300	- - Sterols and inositols	**5%**	A
29061900	- - Other	**5%**	A
29062100	- - Benzyl alcohol	**5%**	A
29062900	- - Other	**5%**	C
29071110	- - - Phenol	**5%**	C
29071120	- - - Phenol acid (carboxylic)	**5%**	C
29071190	- - - Other	**5%**	C
29071200	- - Cresols and their salts	**5%**	C
29071300	- - Octylphenol, nonylphenol and their isomers; salts thereof	**5%**	C
29071500	- - Naphthols and their salts	**5%**	A
29071900	- - Other	**5%**	A
29072100	- - Resorcinol and its salts	**5%**	A
29072200	- - Hydroquinone (quinol) and its salts	**5%**	A
29072300	- - 4,4 -Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	**5%**	C
29072900	- - Other	**5%**	C
29081100	- - Pentachlorophenol (ISO)	**5%**	A
29081900	- - Other	**5%**	C
29089100	- - Dinoseb (ISO) and its salts	**5%**	A
29089200	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	**5%**	A
29089910	- - - Ammonium picrates	**5%**	A
29089920	- - - Picric acid (trinitrophenol)	**5%**	A
29089990	- - - Other	**5%**	C
29091100	- - Diethyl ether	**5%**	A
29091910	- - -Trimethyl butyl ether	**5%**	X
29091990	- - - Other	**5%**	C
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	**5%**	A
29093000	- Aromatic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	**5%**	B
29094100	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	**5%**	C
29094300	- - Monobutyl ethers of Ethylene glycol or of diethylene glycol	**5%**	C
29094400	- - Other monoalkylethers of Ethylene glycol or of diethylene glycol	**5%**	C
29094900	- - Other	**5%**	C

29095000	- Ether-phenols, Ether-alcohol-phenols and their Halogenated, sulphonated, nitrated or nitrosated derivatives	**5%**	A
29096010	- - - Peroxide methyl ethyl ketone	**5%**	A
29096090	- - - Other	**5%**	B
29101000	- Oxirane (Ethylene oxide)	**5%**	A
29102000	- Methyloxirane (propylene oxide)	**5%**	C
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	**5%**	B
29104000	- Dieldrin (ISO, INN)	**5%**	A
29105000	- Endrin(ISO)	**5%**	A
29109000	- Other	**5%**	C
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	**5%**	A
29121100	- - Methanal (formaldehyde)	**5%**	A
29121200	- - Ethanal (acetaldehyde)	**5%**	A
29121900	- - Other	**5%**	C
29122100	- - Benzaldehyde	**5%**	A
29122900	- - Other	**5%**	A
29124100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	**5%**	A
29124200	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	**5%**	A
29124900	- - Other	**5%**	A
29125000	- Cyclic polymers of aldehydes	**5%**	A
29126000	- Paraformaldehyde	**5%**	A
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 .	**5%**	A
29141100	- - Acetone	**5%**	C
29141200	- - Butanone (Methyl ethyl ketone)	**5%**	A
29141300	- - 4-Methylpentan-2-one (Methyl isobutyl ketone)	**5%**	C
29141900	- - Other	**5%**	B
29142200	- - Cyclohexanone and methylcyclohexanones	**5%**	A
29142300	- - Ionones and methylionones	**5%**	A
29142900	- - Other	**5%**	C
29143100	- - Phenylacetone (phenylpropan - 2 - one)	**5%**	A
29143900	- - Other	**5%**	A
29144000	- Ketone-alcohols and ketone-aldehydes	**5%**	C
29145000	- Ketone-phenols and ketones with other oxygen function	**5%**	C
29146100	- - Anthraquinone	**5%**	A
29146200	- - Coenzyme Q10 (ubidecarenone (INN))	**5%**	A
29146900	- - Other	**5%**	A
29147100	- - Chlordecone (ISO)	**5%**	A
29147900	- - Other	**5%**	B
29151100	- - Formic acid	**5%**	A
29151200	- - Salts of Formic acid	**5%**	A
29151300	- - Esters of Formic acid	**5%**	A
29152110	- - - Denatured and unusable as vinegar	**5%**	C
29152120	- - - Useable as vinegar	**5%**	C
29152400	- - Acetic anhydride	**5%**	A
29152900	- - Other	**5%**	C
29153100	- - Ethyl acetate	**5%**	C
29153200	- - Vinyl acetate	**5%**	C
29153300	- - N-butyl acetate	**5%**	C
29153600	- - Dinoseb (ISO) and its salts	**5%**	A
29153900	- - Other	**5%**	C
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	**5%**	A
29155000	- Propionic acid, its salts and esters	**5%**	A
29156000	- Butyric acids, valeric acids, their salts and esters	**5%**	A
29157011	- - - - Magnesium citrates	**5%**	A
29157019	- - - - Other	**5%**	C
29157090	- - - Other	**5%**	C
29159000	- Other	**5%**	C
29161100	- - Acrylic acid and its salts	**5%**	C
29161200	- - Esters of Acrylic acid	**5%**	C
29161300	- - Methacrylic acid	**5%**	C
29161400	- - Esters of Methacrylic acid	**5%**	C
29161500	- - Oleic, linoleic or linolenic acids, their salts and esters	**5%**	A
29161600	- -Binapacryl (ISO)	**5%**	A
29161900	- - Other	**5%**	A
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	**5%**	A
29163110	- - - Benzoic acid	**5%**	C
29163120	- - - Benzoic acid salts and esters	**5%**	B
29163200	- - Benzoyl peroxide and Benzoyl chloride	**5%**	B
29163400	- - Phenylacetic acid and its salts	**5%**	A
29163900	- - Other	**5%**	A
29171100	- - Oxalic acid, its salts and esters	**5%**	C
29171200	- - Adipic acid, its salts and esters	**5%**	C
29171300	- - Azelaic acid, sebacic acid, their salts and esters	**5%**	A

29171400	- - Maleic anhydride	**5%**	C
29171900	- - Other	**5%**	C
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	**5%**	C
29173200	- - Dioctyl orthophthalates	**5%**	C
29173300	- - Dinonyl or didecyl orthophthalates	**5%**	C
29173400	- - Other esters of orthophthalic acid	**5%**	C
29173500	- - Phthalic anhydride	**5%**	C
29173600	- - Terephthalic acid and its salts	**5%**	C
29173700	- - Dimethyl terephthalate	**5%**	A
29173910	- - - Lead phthalates	**5%**	C
29173990	- - - Other	**5%**	C
29181100	- - Lactic acid, its salts and esters	**5%**	A
29181200	- - Tartaric acid	**5%**	A
29181300	- - Salts and esters of Tartaric acid	**5%**	A
29181400	- - Citric acid	**5%**	C
29181510	- - - Lead esters	**5%**	A
29181520	- - - Magnesium esters	**5%**	A
29181530	- - - zinc esters	**5%**	A
29181590	- - - Other	**5%**	A
29181600	- - Gluconic acid, its salts and esters	**5%**	C
29181700	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	**5%**	A
29181800	- - Chlorobenzilate (ISO)	**5%**	A
29181900	- - Other	**5%**	C
29182100	- - Salicylic acid and its salts	**5%**	C
29182200	- - o-Acetylsalicylic acid, its salts and esters	**5%**	A
29182300	- - Other esters of Salicylic acid and their salts	**5%**	A
29182900	- - Other	**5%**	C
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	**5%**	A
29189100	- - 2,4,5-T (ISO) (2,,4,5-trichlorophenoxyacetic acid), its salts and esters	**5%**	A
29189910	- - - 2,2-Diphenyl -2-hydroxyacetic acid	**5%**	A
29189990	- - - Other	**5%**	C
29191000	- Tris(2,3-dibromopropyl) phosphate	**5%**	A
29199000	- Other	**5%**	A
29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	**5%**	A
29201900	- - Other	**5%**	C
29202100	- - Dimethyl phosphite	**5%**	A
29202200	- - Diethyl phosphite	**5%**	A
29202300	- - Trimethyl phosphite	**5%**	C
29202400	- - Triethyl phosphite	**5%**	A
29202900	- - Other	**5%**	C
29203000	- Endosulphan (ISO)	**5%**	A
29209050	- - - Trinitro glycerine	**5%**	A
29209060	- - - Nitroglycol	**5%**	A
29209070	- - - Dinitrate ethylene	**5%**	A
29209090	- - - Other	**5%**	C
29211100	- - Methylamine, di- or trimethylamine and their salts	**5%**	A
29211200	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	**5%**	A
29211300	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	**5%**	A
29211400	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	**5%**	A
29211910	- - - Di(2-chloroethyl) ethylamine	**5%**	C
29211920	- - - Chlormethine(INN) (di(2-chloroethyl)amine)	**5%**	A
29211930	- - - Trichloromethine (INN) (tri(2-chloroethyl)methylamine)	**5%**	A
29211940	- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonic salts	**5%**	A
29211952	- - - - 2-N, N - diethyl aminoethyl-chloride	**5%**	A
29211954	- - - - N, N diisopropyl-2 - aminoethyl chloride	**5%**	A
29211959	- - - - Other	**5%**	A
29211991	- - - - Diaminoethyl	**5%**	A
29211999	- - - - Other	**5%**	A
29212100	- - Ethylenediamine and its salts	**5%**	C
29212200	- - Hexamethylenediamine and its salts	**5%**	C
29212900	- - Other	**5%**	C
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatmes; salts thereof	**5%**	C
29214100	- - Aniline and its salts	**5%**	A
29214200	- - Aniline derivatives and their salts	**5%**	A
29214300	- - Toluidines and their derivatives; salts thereof	**5%**	A
29214400	- - Diphenylamine and its derivatives; salts thereof	**5%**	A
29214500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	**5%**	A

29214600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN) , etilamfeamine (INN), fencamfamin(INN), lefetamine(INN), levamfetamine(INN), mefenorex(INN), and phentermine(INN); salts thereof	**5%**	A
29214900	- - Other	**5%**	A
29215100	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	**5%**	A
29215900	- - Other	**5%**	C
29221100	- - Monoethanolamine and its salts	**5%**	C
29221200	- - Diethanolamine and its salts	**5%**	C
29221400	- - Dextropropoxyphene (INN) and its salts	**5%**	A
29221500	- - Triethanolamine	**5%**	C
29221600	- - Diethanolammonium perfluorooctane sulphonate	**5%**	B
29221700	- - Methyldiethanolamine and ethyldiethanolamine	**5%**	A
29221800	- - 2-(N,N-Diisopropylamino)ethanol	**5%**	A
29221911	- - - - N,N dimethyl-2-Aminoethanol and their protonic salts	**5%**	A
29221912	- - - - N,N diethyl-2-Aminoethanol and their protonic salts	**5%**	A
29221919	- - - - Other	**5%**	A
29221950	- - - 2-(N,N-Dipropylamino)ethanol	**5%**	A
29221990	- - - Other	**5%**	B
29222100	- - Aminohydroxynaphthalenesulphonic acids and their salts	**5%**	A
29222900	- - Other	**5%**	C
29223100	- - Amfepramone (INN), methadone (INN), and normethadone (INN); salts thereof	**5%**	A
29223900	- - Other	**5%**	A
29224100	- - Lysine and its esters; salts thereof	**5%**	C
29224200	- - Glutamic acid and its salts	**5%**	A
29224300	- - Anthranilic acid and its salts	**5%**	A
29224400	- - Tilidine (INN) and its salts	**5%**	A
29224900	- - Other	**5%**	C
29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	**5%**	B
29231000	- Choline and its salts	**5%**	A
29232000	- Lecithins and other phosphoaminolipids	**5%**	C
29233000	- Tetraethylammonium perfluorooctane sulphonate	**5%**	C
29234000	- Didecyldimethylammonium perfluorooctane sulphonate	**5%**	A
29239000	- Other	**5%**	C
29241100	- - Meprobamate (INN)	**5%**	A
29241200	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	**5%**	A
29241900	- - Other	**5%**	C
29242100	- - Ureines and their derivatives; salts thereof	**5%**	A
29242300	- - 2-Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	**5%**	A
29242400	- - Ethinamate (INN)	**5%**	A
29242500	- - Alachlor (ISO)	**5%**	A
29242900	- - Other	**5%**	C
29251100	- - Saccharin and its salts	**5%**	A
29251200	- - Glutethimide (INN)	**5%**	A
29251900	- - Other	**5%**	C
29252100	- - Chlordimeform (ISO)	**5%**	A
29252900	- - Other	**5%**	A
29261000	- Acrylonitrile	**5%**	C
29262000	- 1- Cyanoguanidine (dicyandiamide)	**5%**	A
29263000	- Fenproporex (INN) and its salts;methadone (INN) intermediate(4-cyano- 2- dimethylamino- 4,4- diphenylbutane)	**5%**	A
29264000	- Alpha-Phenylacetoacetonitrile	**5%**	A
29269010	- - - Benzyl cyanide	**5%**	C
29269090	- - - Other	**5%**	C
29270000	Diazo-, azo- or azoxy-compounds	**5%**	C
29280000	Organic derivatives of hydrazine or of hydroxylamine	**5%**	C
29291000	- Isocyanates	**5%**	C
29299010	- - -N N Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	**5%**	A
29299020	- - - Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N- dialkyl (methyl, ethyl, n-propyl or isopropyl), phosphoramidic dihalides	**5%**	A
29299090	- - - Other	**5%**	A
29301000	- 2-(N,N-Dimethylamino) ethanethiol	**5%**	C
29302000	- Thiocarbamates and dithiocarbamates	**5%**	A
29303000	- Thiuram mono -, di - or tetrasulphides	**5%**	A
29304000	- Methionine	**5%**	A
29306000	- 2-(N,N-Diethylamino)ethanethiol	**5%**	A
29307000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))”	**5%**	A
29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	**5%**	A
29309011	- - - - O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	**5%**	A
29309012	- - - - Containing a phosphorus atom linked by one group of methyl, ethyl, n -propyl or isopropyl , but without another carbon atoms	**5%**	A

29309019	- - - - Other	**5%**	A
29309021	- - - - 2-chloroethyl chloromethyl sulphide	**5%**	A
29309022	- - - - Di(2-chloroethyl)sulphide	**5%**	A
29309023	- - - - (2-chloroethyl thio)methane	**5%**	A
29309024	- - - - 1,2-di (2-chloroethyl thio) ethane	**5%**	A
29309025	- - - - 1,3-di(2-chloroethyl thio) - n-propyne	**5%**	A
29309026	- - - -1 ,4-di(2-chloroethyl thio)methane -n-butane	**5%**	A
29309027	- - - -1,5-di(2-chloroethyl thio)-n-pentane	**5%**	C
29309029	- - - - Other	**5%**	C
29309031	- - - - Di(2-chloroethylthiomethyl)ether	**5%**	A
29309032	- - - - Di(2-chloroethylthioethyl)ether	**5%**	A
29309039	- - - - Other	**5%**	B
29309041	- - - - O, O-di ethyl S- {2-(diethylamino)ethyl} phosphorothiotate & its alkylated or protonated salts	**5%**	A
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%**	A
29309043	- - - - Methylphosphonothiolates A-ethyl -2- di-isopropyl aminoethyl	**5%**	A
29309044	- - - - O - ethyl-S-(2 -di isopropyl aminoethyl) methyl phosphonothiolates	**5%**	A
29309049	- - - - Other	**5%**	B
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%**	A
29309059	- - - - Other	**5%**	A
29309061	- - - - N, N-dimethylaminoethane-2-thiol hydrochloride	**5%**	A
29309062	- - - - N, N-di-isopropylaminoethane-2-thiohydrochloride	**5%**	A
29309069	- - - - Other	**5%**	A
29309072	- - - - (-) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	**5%**	C
29309073	- - - - (+) phosphonothiolatemethyl(-N-aminobenzene ethyl)-S1,2-dimethylpropyl-1,2	**5%**	A
29309079	- - - - Other	**5%**	A
29309091	- - - Butyl S-sodium isopropylphosphonothiolate	**5%**	A
29309092	- - - Isopropyl S-sodium methylphosphonothiolate	**5%**	A
29309093	- - - - Methylpentyl-1 S-sodium methylphosphonothionate	**5%**	A
29309094	- - - - Ethyl S-sodium isopropylphosphonothiolate	**5%**	A
29309095	- - - - sec-Butyl S-sodium isopropylphosphonothiolate	**5%**	A
29309099	- - - - Other	**5%**	B
29311010	- - -Tetramethyl lead	**5%**	A
29311020	- - - tetraethyl lead	**5%**	A
29312000	- Tributyltin compounds	**5%**	A
29314100	- - Dimethyl methylphosphonate	**5%**	A
29314200	- - Dimethyl propylphosphonate	**5%**	A
29314300	- - Diethyl ethylphosphonate	**5%**	A
29314400	- - Methylphosphonic acid	**5%**	C
29314500	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	**5%**	C
29314600	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	**5%**	A
29314700	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	**5%**	A
29314800	- - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	**5%**	A
29314910	- - - Containing a phosphorus atom linked by one group of methyl, ethyl, n -propyl or isopropyl , but without other carbon atoms	**5%**	C
29314930	- - - methylphosphonic acid, polyglycol ester	**5%**	A
29314940	- - - methylphosphonic acid,(5-methyl-2-methyl- -1,3,2-dioxaphosphinan-5-yl)methyl, methyl ester	**5%**	A
29314971	- - - - O-Alkyl(≤C10, including cycloalkyl) N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	**5%**	A
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 (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	**5%**	A
29314973	- - - - O-ethyl N,N-Dimethyl phosphoramidocyanides	**5%**	A
29314974	- - - - O-ethyl O -{ 2 - (di-isopropylamino) ethyl} methylphosphonite	**5%**	A
29314979	- - - - Other	**5%**	A
29314990	- - - Other	**5%**	A
29315100	- - Methylphosphonic dichloride	**5%**	A
29315200	- - Propylphosphonic dichloride	**5%**	A
29315300	- - O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	**5%**	A
29315400	- - Trichlorfon (ISO)	**5%**	A
29315911	- - - - O-alkyl(≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	**5%**	A
29315912	- - - - Alkyl(methyl, ethyl, n-propyl or isopropyl) phosphonodifluoride	**5%**	A

29315913	- - - - Sarin : O-isopropylmethyl phosphonodifluoride	**5%**	A
29315914	- - - - Soman : O-pinacolyl methyl phosphonofluoride	**5%**	A
29315915	- - - - Difluoridemethylphosphonyl	**5%**	A
29315916	- - - - Difluoride ethylphosphonyl	**5%**	A
29315919	- - - - Other	**5%**	A
29315921	- - - - O-I isopropylmethyl phosphonochloridate	**5%**	A
29315922	- - - - O-I Binakoliclmethyl phosphonochloridate	**5%**	A
29315923	- - - - Dichloride methylphosphonylmethyl phosphonate dimethyl	**5%**	A
29315924	Dichloridemethylphosphonyl	**5%**	A
29315929	- - - - Other	**5%**	A
29319051	- - - - 2-chlorophenyl dichloro arsine	**5%**	A
29319052	- - - - Di (2-chlorophenyl) chloro arsine	**5%**	A
29319053	- - - - Tri(-chlorophenyl) arsine	**5%**	A
29319059	- - - - Other	**5%**	C
29319090	- - - Other	**5%**	C
29321100	- - Tetrahydrofuran	**5%**	C
29321200	- - 2 - Furaldehyde (furfuraldehyde)	**5%**	A
29321300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	**5%**	A
29321400	- - Sucralose	**5%**	A
29321900	- - Other	**5%**	A
29322000	- Lactones	**5%**	A
29329100	- - Isosafrole	**5%**	A
29329210	- - - 3, 4 Methylenedioxyphenyl-2- propanone	**5%**	A
29329290	- - - Other	**5%**	A
29329300	- - Piperonal	**5%**	A
29329400	- - Safrole	**5%**	A
29329500	- - Tetrahydrocannabinols (all isomers)	**5%**	B
29329600	- - Carbofuran (ISO)	**5%**	A
29329900	- - Other	**5%**	C
29331100	- - Phenazone (antipyrin) and its derivatives	**5%**	A
29331900	- - Other	**5%**	A
29332100	- - Hydantoin and its derivatives	**5%**	A
29332900	- - Other	**5%**	C
29333100	- - Pyridine and its salts	**5%**	A
29333200	- - Piperidine and its salts	**5%**	A
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%**	C
29333400	- - Other fentanyls and their derivatives	**5%**	A
29333500	- - 3-Quinuclidinol	**5%**	A
29333600	- - 4-Anilino-N-phenethylpiperidine (ANPP)	**5%**	A
29333700	- - N-Phenethyl-4-piperidone (NPP)	**5%**	A
29333910	- - - 3-Quinuclidinyl benzilate	**5%**	C
29333990	- - - Other	**5%**	C
29334100	- - Levorphanol (INN) and its salts	**5%**	A
29334900	- - Other	**5%**	C
29335200	- - Malonylurea (barbituric acid) and its salts	**5%**	A
29335300	- - Allobarbital (INN), amobarbital (INN), baebital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof	**5%**	A
29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	**5%**	A
29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	**5%**	A
29335900	- - Other	**5%**	B
29336100	- - Melamine	**5%**	A
29336900	- - Other	**5%**	C
29337100	- - 6 - Hexanelactam (epsilon-caprolactam)	**5%**	B
29337200	- - Clobazam (INN) and methyprylon (INN)	**5%**	A
29337900	- - Other Lactams	**5%**	C
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%**	A
29339200	- - Azinphos-methyl (ISO)	**5%**	A
29339910	- - - Nitrocarbazole, trinitrocarbazole and tetranitrocarbazole	**5%**	A
29339990	- - - Other	**5%**	C

29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	**5%**	C
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	**5%**	A
29343000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	**5%**	A
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%**	A
29349200	- - Other fentanyls and their derivatives	**5%**	A
29349910	- - - Red phenol	**5%**	A
29349990	- - - Other	**5%**	C
29351000	- N-Methylperfluorooctane sulphonamide	**5%**	A
29352000	- N-Ethylperfluorooctane sulphonamide	**5%**	A
29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	**5%**	A
29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	**5%**	A
29355000	- Other perfluorooctane sulphonamides	**5%**	A
29359000	- Other	**5%**	C
29362100	- - Vitamins (A) and their derivatives	**0%**	A
29362200	- - Vitamin (B1) and its derivatives	**0%**	A
29362300	- - Vitamin (B2) and its derivatives	**0%**	A
29362400	- - D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	**0%**	A
29362500	- - Vitamin (B6) and its derivatives	**0%**	A
29362600	- - Vitamin (B12) and its derivatives	**0%**	A
29362700	- - Vitamin (C) and its derivatives	**0%**	A
29362800	- - Vitamin (E) and its derivatives	**0%**	A
29362900	- - Other Vitamins and their derivatives	**0%**	A
29369000	- Other, including natural concentrates	**0%**	A
29371100	- - Somatotropin, its derivatives and structural analogues	**0%**	A
29371200	- - Insulin and its salts	**0%**	A
29371900	- - Other	**0%**	A
29372100	- - Cortisone, hormones, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	**0%**	A
29372200	- - Halogeenated derivatives of corticosteroidal hormones	**0%**	A
29372300	- - Oestrogens and progestogens	**0%**	A
29372900	- - Other	**0%**	A
29375000	- PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIONS AND STRUCTURAL ANALOGES	**0%**	A
29379000	- Other	**0%**	A
29381000	- Rutoside (rutin) and its derivatives	**5%**	A
29389000	- Other	**5%**	C
29391100	- - Concentrates of poppy straw; buprenophine (INN),codeine, dihydocodeine(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%**	A
29391900	- - Other	**0%**	A
29392000	- Alkaloids of cinchona and their derivatives; salts thereof	**0%**	A
29393000	- Caffeine and its salts	**0%**	A
29394100	- - Ephedrine and its salts	**0%**	A
29394200	- - Pseudoephedrine (INN) and its salts	**0%**	A
29394300	- - Cathine (INN) and its salts	**0%**	A
29394400	- - Norephedrine and its salts	**0%**	A
29394500	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	**0%**	A
29394900	- - Other	**0%**	A
29395100	- - Fenetylline (INN) and its salts	**0%**	A
29395900	- - Other	**0%**	A
29396100	- - Ergometrine (INN) and its salts	**0%**	A
29396200	- - Ergotamine (INN) and its salts	**0%**	A
29396300	- - Lysergic acid and its salts	**0%**	A
29396900	- - Other	**0%**	A
29397210	- - - Cocaine	**Prohibited**	PH
29397220	- - - Ecgonine	**Special Goods**	SG
29397290	- - - Other	**0%**	A
29397900	- - Other	**0%**	A
29398000	- Other	**0%**	A
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%**	B
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	**0%**	A
29412000	- Streptomycins and their derivatives; salts thereof	**0%**	A
29413000	- Tetracyclines and their derivatives; salts thereof	**0%**	A
29414000	- Chloramphenicol and its derivatives; salts thereof	**0%**	A

29415000	- Erythromycin and its derivatives; salts thereof	**0%**	A
29419000	- Other	**0%**	A
29420000	Other organic compounds	**5%**	C
30012000	- Extracts of glands or other organs or of their secretions	**0%**	A
30019000	- Other	**0%**	A
30021200	- - Antisera and other blood fractions	**0%**	A
30021300	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	**0%**	A
30021400	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	**0%**	A
30021500	- - Immunological products, put up in measured doses or in forms or packings for retail sale	**0%**	A
30024100	- - Vaccines for human medicine	**0%**	A
30024200	- - Vaccines for veterinary medicine	**0%**	A
30024900	- - Other	**0%**	A
30025100	- - Cell therapy products	**0%**	A
30025900	- - Other	**0%**	A
30029010	- - - Saxcitoxine	**0%**	A
30029020	- - - Ricine	**0%**	A
30029090	- - - Other	**0%**	A
30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	**0%**	A
30032000	- Other, containing antibiotics	**0%**	A
30033100	- - Containing insulin	**0%**	A
30033900	- - Other	**0%**	A
30034100	- - Containing ephedrine or its salts	**0%**	A
30034200	- - Containing pseudoephedrine (INN) or its salts	**0%**	A
30034300	- - Containing norephedrine or its salts	**0%**	A
30034900	- - Other	**0%**	A
30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	**0%**	A
30039000	- Other	**0%**	A
30041000	- Containing Penicillins or derivatives thereof, with a penicillanic acid structure, or Streptomycins or their derivatives	**0%**	A
30042000	- Other, containing antibiotics	**0%**	A
30043100	- - Containing insulin	**0%**	A
30043200	- - Containing corticosteroid hormones, their derivatives or structural analogues	**0%**	A
30043900	- - Other	**0%**	A
30044100	- - Containing ephedrine or its salts	**0%**	A
30044200	- - Containing pseudoephedrine (INN) or its salts	**0%**	A
30044300	- - Containing norephedrine or its salts	**0%**	A
30044900	- - Other	**0%**	A
30045000	- Other medicaments containing vitamins or other products of heading 29.36	**0%**	A
30046000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	**0%**	A
30049010	- - - Medical solutions	**0%**	A
30049090	- - - Other	**0%**	A
30051000	- Adhesive dressings and other articles having an adhesive layer	**0%**	A
30059010	- - - Medical cotton	**0%**	A
30059021	- - - - Coated or impregnated with pharmaceutical substances	**0%**	A
30059022	- - - - Not coated or impregnated with pharmacentical substances, put up for retail sale or prepared solely for hospitals, health centres and ambulances for medical or surgical purposes	**0%**	A
30059090	- - - Other	**0%**	A
30061010	- - - Sterile surgical catgut for surgical wound closures	**0%**	A
30061020	- - - Sterile laminaria	**0%**	A
30061030	- - - Sterile absorbable surgical or dental haemostatics	**0%**	A
30061040	- - - Sterilized surgical plasters	**0%**	A
30063000	- Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	**0%**	A
30064000	- Dental cements and other dental fillings; bone reconstruction cements	**0%**	A
30065000	- First-aid boxes and kits put up for emergencies	**0%**	A
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	**0%**	A
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%**	A
30069100	- - Appliances identifiable for ostomy use	**0%**	A
30069200	- - Waste pharmaceuticals	**0%**	A
30069310	- - - Placebos	**0%**	A
30069320	- - -Blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	**0%**	A

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%**	B
31021000	- Urea, whether or not in aqueous solution	**5%**	A
31022100	- - Ammonium sulphate	**5%**	C
31022900	- - Other	**5%**	C
31023000	- Ammonium nitrate, whether or not in aqueous solution	**5%**	C
31024000	- Mixtures of Ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	**5%**	A
31025000	- Sodium nitrate	**5%**	A
31026000	- Double salts and Mixtures of calcium nitrate and ammonium nitrate	**5%**	C
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	**5%**	C
31029000	- Other, including mixtures not specified in the foregoing subheadings	**5%**	C
31031100	- - Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	**5%**	B
31031900	- - Other	**5%**	B
31039010	- - - Dicalcium phosphate	**5%**	A
31039020	- - - Decomposed Dicalcium Phosphate	**5%**	A
31039030	- - - Natural, heat treated, calcined ammonium phosphate	**5%**	A
31039040	- - - Mixtures of fertilizers mentioned above with no account being taken of the fluorine content	**5%**	A
31039090	- - - Other	**5%**	A
31042000	- Potassium chloride	**5%**	A
31043000	- Potassium sulphate	**5%**	B
31049010	- - - Magnesium and potassium Bi-sulphate	**5%**	A
31049030	- - -Potassium salts	**5%**	A
31049040	- - - Mixtures of the fertilizers mentioned above regardless of the oxide potassium content	**5%**	A
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	**5%**	A
31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	**5%**	C
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	**5%**	C
31054000	- Ammonium dihydrogenorthophosphate (monoammonium Phosphate) and Mixtures thereof with Diammonium hydrogenorthophosphate (Diammonium Phosphate)	**5%**	C
31055100	- - Containing nitrates and phosphates	**5%**	C
31055900	- - Other	**5%**	A
31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	**5%**	C
31059000	- Other	**5%**	C
32011000	- Quebracho extract	**5%**	A
32012000	- Wattle extract	**5%**	A
32019000	- Other	**5%**	A
32021000	- Synthetic organic tanning substances	**5%**	A
32029000	- Other	**5%**	A
32030011	- - - - Natural indigo	**5%**	A
32030019	- - - - Other	**5%**	A
32030020	- - - Of animal origin	**5%**	A
32041100	- - Disperse dyes and preparations based thereon	**5%**	C
32041200	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	**5%**	C
32041300	- - Basic dyes and preparations based thereon	**5%**	C
32041400	- - Direct dyes and preparations based thereon	**5%**	C
32041500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	**5%**	B
32041600	- - Reactive dyes and preparations based thereon	**5%**	C
32041700	- - Pigments and preparations based thereon	**5%**	C
32041800	- - Carotenoid colouring matters and preparations based thereon	**5%**	A
32041900	- - Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	**5%**	B
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	**5%**	C
32049010	- - - Synthetic indigo	**5%**	A
32049090	- - - Other	**5%**	C
32050000	colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes	**5%**	B
32061100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	**5%**	C
32061900	- - Other	**5%**	C
32062000	- Pigments and preparations based on chromium compounds	**5%**	B
32064100	- - Ultramarine and preparations based thereon	**5%**	B
32064200	- - Lithopone and other pigments and preparations based on zinc sulphide	**5%**	A
32064900	- - Other	**5%**	C

32065000	- Inorganic products of a kind used as luminophores	**5%**	A
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	**5%**	C
32072000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	**5%**	C
32073000	- Liquid lustres and similar preparations	**5%**	C
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	**5%**	C
32081010	- - - Varnish	**5%**	C
32081090	- - - Other	**5%**	C
32082010	- - - Varnish	**5%**	C
32082090	- - - Other	**5%**	C
32089010	- - - Varnish	**5%**	C
32089090	- - - Other	**5%**	C
32091010	- - - Varnish	**5%**	C
32091090	- - - Other	**5%**	C
32099010	- - - Varnish	**5%**	C
32099090	- - - Other	**5%**	C
32100010	- - - Varnish	**5%**	C
32100020	- - - Prepared water pigments for finishing leather	**5%**	A
32100090	- - - Other	**5%**	C
32110000	Prepared driers	**5%**	C
32121000	- Stamping foils	**5%**	C
32129010	- - - Dyes and other colouring matters put up in forms or packings for retail sale	**5%**	C
32129090	- - - Other	**5%**	C
32131010	- - - Modifying tints	**5%**	B
32131090	- - - Other	**5%**	B
32139000	- Other	**5%**	B
32141010	- - - Oil based mastics for glazier`s putty	**5%**	C
32141020	- - - Wax-based grafting putty and mastics for coating barrels, casks, etc.	**5%**	C
32141030	- - - Resin mastics for technical uses	**5%**	C
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%**	C
32141050	- - - Zinc oxychloride-based mastics for caulking wood, ceramics, etc	**5%**	A
32141060	- - - Magnesium oxychloride-based mastics for filling cracks in wooden articles	**5%**	C
32141070	- - - Sulphur-based mastics used as hard filling and for fixing pieces in place	**5%**	A
32141080	- - - Plastic-based mastics used to prevent leakage in joints and to seal flooring surfaces,.. etc	**5%**	C
32141091	- - - - Zinc oxide and glycerol-based mastics used for manufacturing acid-resistant coatings, fixing metal pieces to porcelain articles and for joining tubes	**5%**	C
32141092	- - - - Rubber-based mastics used, after adding a hardener, for making flexible protective coatings and for caulking ships	**5%**	A
32141093	- - - - Composed sealing waxes, used for caulking cracks, preventing leakage in glass containers, and sealing documents, etc	**5%**	C
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%**	C
32141099	- - - - Other	**5%**	C
32149000	- Other	**5%**	C
32151100	- - Black	**5%**	C
32151900	- - Other	**5%**	C
32159010	- - - Writing and drawing ink	**5%**	B
32159020	- - - Copying ink	**5%**	B
32159030	- - - Ballpoint pens ink	**5%**	A
32159040	- - - Duplicating machines ink	**5%**	A
32159050	- - - Stamping pad ink	**5%**	A
32159060	- - - Typewriter ribbons ink	**5%**	A
32159070	- - - Marking ink	**5%**	A
32159080	- - - Invisible ink	**5%**	A
32159090	- - - Other	**5%**	B
33011200	- - Of orange	**5%**	C
33011300	- - Of lemon	**5%**	C
33011900	- - Other	**5%**	C
33012400	- - Of peppermint (Mentha piperita)	**5%**	A
33012500	- - Of other mints	**5%**	A
33012900	- - Other	**5%**	C
33013010	- - - Dehn Al- Oud (wood resinoids)	**5%**	B
33013090	- - - Other	**5%**	B
33019011	- - - - For medical purposes	**5%**	B
33019012	- - - - Cade water (kady)	**5%**	A
33019013	- - - - Rose water	**5%**	C

33019014	- - - - Flower water	**5%**	A
33019016	- - - - Pollen water	**5%**	A
33019017	- - - - Other aqueous solutions of essential oils	**5%**	C
33019019	- - - - Other	**5%**	C
33019090	- - - Other	**5%**	C
33021000	- Of a kind used in the food or drink industries	**5%**	C
33029000	- Other	**5%**	C
33030010	- - - Perfumes, liquid or solid	**5%**	B
33030020	- - -Cologne	**5%**	C
33030090	- - - Other	**5%**	A
33041000	- Lip make-up preparations	**5%**	A
33042000	- Eye make-up preparations	**5%**	A
33043010	- - - Nail polishes and varnishes	**5%**	A
33043020	- - - Nail varnish removers	**5%**	A
33043090	- - - Other	**5%**	A
33049110	- - - Baby powders	**5%**	A
33049190	- - - Other	**5%**	A
33049910	- - - Toilet vinegar	**5%**	C
33049920	- - - Sunscreen	**5%**	C
33049930	- - - Skin softening preparations	**5%**	B
33049940	- - - Preparations for face make-up and make-up removers	**5%**	C
33049990	- - - Other	**5%**	C
33051000	- Shampoos	**5%**	B
33052000	- Preparations for permanent waving or straightening	**5%**	A
33053000	- Hair lacquers	**5%**	A
33059010	- - - Hair Oil	**5%**	A
33059020	- - - Hair cream	**5%**	A
33059030	- - - Hair dyeing preparations	**5%**	A
33059090	- - - Other	**5%**	A
33061010	- - - Toothpastes	**5%**	C
33061020	- - - Denture cleaners	**5%**	A
33061090	- - - Other	**5%**	A
33062000	- Yarn used to clean between the teeth (dental floss)	**5%**	B
33069010	- - - Preparation used as mouth washes and oral perfumes	**5%**	C
33069020	- - - Denture fixing preparations	**5%**	C
33069090	- - - Other	**5%**	B
33071010	- - - Shaving cream and foam	**5%**	A
33071090	- - - Other	**5%**	A
33072000	- Personal deodorants and antiperspirants	**5%**	A
33073000	- Perfumed bath salts and other bath preparations	**5%**	A
33074110	- - - Liquid	**5%**	A
33074120	- - - Powdered	**5%**	A
33074130	- - - Incense sticks	**5%**	A
33074190	- - - Other	**5%**	A
33074910	- - - In spraying containers	**5%**	A
33074920	- - - Activated carbon, used as deodorisers for refrigerators, vehicles, etc	**5%**	A
33074990	- - - Other	**5%**	A
33079010	- - - Depilatories	**5%**	A
33079020	- - - Perfumed papers and papers impregnated or coated with cosmetics and perfumed sachets	**5%**	A
33079040	- - - Solutions for contact lenses or artifical eyes	**5%**	A
33079050	- - - Cosmetic and toilet preparations for animals	**5%**	A
33079090	- - - Other	**5%**	A
34011130	- - - Shaving soap in blocks	**5%**	C
34011140	- - - Medicated soap	**5%**	C
34011150	- - - Disinfectant soap	**5%**	C
34011170	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent,whether or not perfumed	**5%**	C
34011180	- - - Toilet soaps, whether or not coloured, perfumed, abrasive or disinfectant, such as Lux, Camay, etc	**5%**	C
34011190	- - - Other	**5%**	C
34011920	- - - Rosin or tall oil soaps	**5%**	C
34011930	- - - Industrial soap prepared for special purposes	**5%**	C
34011940	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	**5%**	C
34011990	- - - Other	**5%**	C
34012010	- - - In powder form	**5%**	C
34012020	- - - In paste form	**5%**	C
34012030	- - - In aqueous solution form	**5%**	C
34012090	- - - Other	**5%**	C
34013000	- Organic suface-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%**	C
34023100	- - Linear alkylbenzene sulphonic acids and their salts	**5%**	C
34023900	- - Other	**5%**	C

34024100	- - Cationic	**5%**	C
34024200	- - Non-ionic	**5%**	C
34024900	- - Other	**5%**	C
34025010	- - - Surface-active agents (For example, Clorox . . .etc)	**5%**	C
34025021	- - - - Dry powder (For example, Tide, etc.)	**5%**	C
34025022	- - - - Liquid	**5%**	C
34025029	- - - - Other	**5%**	C
34029000	- Other	**5%**	C
34031100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	**5%**	C
34031910	- - - Lubricating preparations designed to reduce friction	**5%**	C
34031920	- - - Lubricating preparations used in wire-drawing	**5%**	C
34031930	- - - Cutting oils	**5%**	A
34031940	- - - Bolts or nuts release preparations	**5%**	A
34031950	- - - Anti-rust and anti-corrosion preparations	**5%**	C
34031990	- - - Other	**5%**	C
34039100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	**5%**	C
34039900	- - Other	**5%**	C
34042000	- Of poly(oxyethylene)(polyethylene glycol)	**5%**	C
34049010	- - - Stamping wax	**5%**	C
34049090	- - - Other	**5%**	C
34051000	- Polishes, creams and similar preparations for footwear or leather	**5%**	B
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	**5%**	B
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	**5%**	B
34054000	- Scouring pastes and powders and other scouring preparations	**5%**	C
34059010	- - - Glass and mirror polishing preparations	**5%**	C
34059020	- - - Metal polishing preparations	**5%**	B
34059090	- - - Other	**5%**	C
34060000	Candles, tapers and the like	**5%**	B
34070010	- - - Dental wax (dental impression compounds)	**5%**	C
34070020	- - - Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	**5%**	C
34070030	- - - Modelling pastes for children's amusement	**5%**	B
34070090	- - - Other	**5%**	B
35011000	- Casein	**5%**	A
35019010	- - - Casein glues	**5%**	C
35019090	- - - Other	**5%**	A
35021100	- - Dried	**5%**	A
35021900	- - Other	**5%**	B
35022000	- Milk albumin, including concentrates of two or more whey proteins	**5%**	A
35029000	- Other	**5%**	A
35030010	- - - Gelatin and its derivatives	**5%**	A
35030090	- - - Other	**5%**	A
35040010	- - - Peptones and their derivatives	**5%**	A
35040090	- - - Other	**5%**	B
35051010	- - - Dextrin	**5%**	A
35051020	- - - Pregelatinised or swelling starch	**5%**	A
35051030	- - - Etherified or esterified starches	**5%**	A
35051040	- - - Soluble starch (amylogen)	**5%**	A
35051090	- - - Other	**5%**	B
35052010	- - - Of dextrins	**5%**	C
35052020	- - - Starch glues	**5%**	B
35052030	- - - Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers	**5%**	A
35052090	- - - Other	**5%**	C
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%**	C
35069100	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	**5%**	C
35069900	- - Other	**5%**	B
35071010	- - - Calves rennets	**5%**	A
35071090	- - - Other	**5%**	A
35079010	- - - Enzymatic preparations for meat tenderizing	**5%**	A
35079020	- - - Enzymatic preparations for purifing fruit juices	**5%**	C
35079030	- - - Enzymatic preparations for desizing textiles	**5%**	A
35079040	- - - Pancreatic Enzymes	**5%**	A
35079050	- - - Pepsin enzymes	**5%**	A
35079060	- - - Malt enzymes	**5%**	A
35079090	- - - Other	**5%**	A
36010000	Propellent powders	**5%**	A
36020000	Prepared explosives, other than propellent powders	**5%**	C
36031000	- Safety fuses	**5%**	C

36032000	- Detonating cords	**5%**	A
36033000	- Percussion caps	**5%**	A
36034000	- Detonating caps	**5%**	A
36035000	- Igniters	**5%**	A
36036000	- Electric detonators	**5%**	B
36041010	- - - For children	**5%**	A
36041020	- - - For festivals and celebrations	**5%**	A
36049000	- Other	**5%**	C
36050000	Matches, other than pyrotechnic articles of heading 36.04.	**5%**	A
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 cm³	**5%**	C
36069010	- - - Lighter flints	**5%**	C
36069090	- - - Other	**5%**	A
37011000	- For X-ray	**5%**	C
37012000	- Instant print film	**5%**	A
37013000	- Other plates and film, with any side exceeding 255 mm	**5%**	B
37019100	- - For colour photography (polychrome)	**5%**	A
37019900	- - Other	**5%**	A
37021000	- For X-ray	**5%**	A
37023100	- - For colour photography (polychrome)	**5%**	A
37023200	- - Other, with silver halide emulsion	**5%**	A
37023900	- - Other	**5%**	A
37024100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	**5%**	A
37024200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	**5%**	A
37024300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	**5%**	A
37024400	- - Of a width exceeding 105 mm but not exceeding 610 mm	**5%**	B
37025200	- - Of a width not exceeding 16 mm	**5%**	A
37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	**5%**	A
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%**	A
37025500	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	**5%**	A
37025600	- - Of a width exceeding 35 mm	**5%**	A
37029600	- - Of a width not exceeding 35 mm and of a length not exceeding 30 mm	**5%**	A
37029700	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	**5%**	A
37029800	- - Of a width exceeding 35 mm	**5%**	A
37031000	- In rolls of a width exceeding 610 mm	**5%**	A
37032000	- Other, for colour photography (polychrome)	**5%**	C
37039000	- Other	**5%**	B
37040000	Photographic plates, film, paper, paperboard sad textiles, exposed but not developed	**5%**	A
37050000	Photographic plates and film, exposed and developed, other than cinematographic film	**5%**	A
37061010	- - - Cultural, scientism, agricultural, healthy or educational films	**5%**	A
37061090	- - - Other	**5%**	A
37069010	- - - Cultural, scientific, agricultural, healthy or educational films	**5%**	A
37069090	- - - Other	**5%**	A
37071000	- Sensitising emulsions	**5%**	A
37079010	- - - Developers	**5%**	B
37079020	- - - Fixers	**5%**	A
37079030	- - - Intensifiers and reducers	**5%**	A
37079040	- - - Toners	**5%**	C
37079050	- - - Cleaning agents	**5%**	C
37079090	- - - Other	**5%**	C
38011000	- Artificial graphite	**5%**	C
38012000	- Colloidal or semi-colloidal graphite	**5%**	A
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	**5%**	A
38019010	- - - Mixtures of graphite and mineral oils	**5%**	A
38019090	- - - Other	**5%**	C
38021000	- Activated carbon	**5%**	A
38029000	- Other	**5%**	C
38030000	Tall oil, whether or not refined	**5%**	B
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%**	C
38051000	- Gum, wood or sulphate turpentine oils	**5%**	A
38059000	- Other	**5%**	B
38061000	- Rosin and Resin acids	**5%**	A
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	**5%**	A

38063000	- Ester gums	**5%**	A
38069000	- Other	**5%**	B
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%**	C
38085200	- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	**5%**	A
38085900	- - Other	**5%**	C
38086100	- - In packings of a net weight content not exceeding 300 g	**5%**	A
38086200	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	**5%**	A
38086900	- - Other	**5%**	A
38089110	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	**5%**	B
38089191	- - - - Of aluminium phosphide	**5%**	C
38089199	- - - - Other	**5%**	C
38089210	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	**5%**	A
38089290	- - - Other	**5%**	C
38089310	- - - Containing bromomithan (methyl bromide) or bromochloromethane	**5%**	B
38089390	- - - Other	**5%**	B
38089410	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	**5%**	C
38089490	- - - Other	**5%**	A
38089910	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	**5%**	B
38089990	- - - Other	**5%**	A
38091010	- - - Ironing starch (e.g. Merito)	**5%**	C
38091090	- - - Other	**5%**	C
38099110	- - - Softening agents of a kind used on clothes & towels (such as lenor.etc)	**5%**	B
38099190	- - - Other	**5%**	A
38099200	- - Of a kind used in the paper or like industries	**5%**	A
38099300	- - Of a kind used in the leather or like industries	**5%**	A
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	**5%**	C
38109000	- Other	**5%**	B
38111100	- - Based on lead compounds	**5%**	B
38111900	- - Other	**5%**	C
38112100	- - Containing petroleum oils or oils obtained from bituminous minerals	**5%**	C
38112900	- - Other	**5%**	C
38119000	- Other	**5%**	C
38121000	- Prepared rubber accelerators	**5%**	C
38122000	- Compound plasticisers for rubber or plastics	**5%**	C
38123100	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	**5%**	B
38123900	- - Other	**5%**	C
38130010	- - - Containing bromochlorodiflouromethane or bromo trifloromethane or bromotetrafluoro ethanes	**5%**	B
38130020	- - - Containing methane, ethane or propyne hydrobromofluorocarbonates (HBFCs)	**5%**	C
38130030	- - - Containing methane, ethane or propyne hydrobromochlorocarbonates (HCFCs)	**5%**	C
38130040	- - - Containing bromochloromethane	**5%**	C
38130090	- - - Other	**5%**	B
38140010	- - - Containing methane, ethane or propyne chlorofloro carbonates (CFCs), whether or not containing hydrochlorofluorocarbonates (HCFCs)	**5%**	C
38140020	- - - Containing methane, ethane or propyne hydrochlorofluorocarbonates (HCFCs), but not containing chlorofluorocarbonates (CFCs)	**5%**	C
38140030	- - - Containing carbon tetrachloride, bromochloromethane or 1, 1, 1 - trichloroethane (methylchloroform)	**5%**	A
38140090	- - - Other	**5%**	C
38151100	- - With nickel or nickel compounds as the active substance	**5%**	A
38151200	- - With precious metal or precious metal compounds as the active substance	**5%**	A
38151900	- - Other	**5%**	C
38159000	- Other	**5%**	C
38160000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	**5%**	C
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	**5%**	C
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%**	A
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%**	C
38200000	Anti-freezing preparations and prepared de-icing fluids	**5%**	C

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%**	C
38221100	- - For malaria	**0%**	A
38221200	- - For Zika and other diseases transmitted by mosquitoes of the genus Aedes	**0%**	A
38221300	- - For blood-grouping	**0%**	A
38221900	- - Other	**0%**	A
38229000	- Other	**0%**	A
38231100	- - Stearic acid	**5%**	A
38231200	- - Oleic acid	**5%**	A
38231300	- - Tall oil fatty acids	**5%**	A
38231900	- - Other	**5%**	C
38237000	- Industrial fatty alcohols	**5%**	C
38241000	- Prepared binders for foundry moulds or cores	**5%**	C
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	**5%**	A
38244000	- Prepared additives for cements, mortars or concretes	**5%**	C
38245000	- Non-refractory mortars and concretes	**5%**	C
38246000	- Sorbitol, other than that of subheading 2905.44	**5%**	A
38248100	- - Containing oxirane (ethylene oxide)	**5%**	B
38248200	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls(PCTs) or polychlorinated biphenyls (PBBs)	**5%**	A
38248300	- - Containing tris(2,3 - dibromopropyl) phosphate	**5%**	A
38248400	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	**5%**	A
38248500	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	**5%**	B
38248600	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	**5%**	A
38248700	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	**5%**	B
38248800	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ether	**5%**	A
38248900	- - Containing short-chain chlorinated paraffin	**5%**	A
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%**	C
38249200	- - Polyglycol esters of methylphosphonic acid	**5%**	A
38249910	- - - Ink-removers put up in packings for retail sale	**5%**	A
38249920	- - - Stencil correctors put up in packings for retail sale	**5%**	A
38249930	- - - Ammonia liquors and spent oxide	**5%**	B
38249940	- - - Oxygen stone (Oxylit)	**5%**	A
38249950	- - - Additives for hardening varnishes or glues	**5%**	A
38249960	- - - Getters for vacuum tubes and electric valves	**5%**	B
38249970	- - - Soda-lime prepared by impregnating pure lime with sodium hydroxide	**5%**	A
38249980	- - - Anti-rust preparations	**5%**	A
38249991	- - - - Anti-slip transmission belt preparations	**5%**	B
38249992	- - - - Starting fluid for petrol engines	**5%**	A
38249993	- - - - Copying pastes with a basis of gelatin	**5%**	B
38249994	- - - - Radiator coolant containing ethyl glycol	**5%**	B
38249995	- - - - Phosphonic acid, methyl-dimethyl ester, polymer with oxirane and phosphor pentaoxide	**5%**	B
38249996	- - - - Phosphonic acid, methyl - mixed with (amino aminomethyl) urea (1:1)	**5%**	A
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%**	B
38249998	- - - - 2,4,6 -Tripropyl - 1,3,5,2,4,6, trioxa triphosphinan (in a solvent)	**5%**	A
38249999	- - - - Other	**5%**	B
38251000	- Municipal waste	**5%**	A
38252000	- Sewage sludge	**5%**	A
38253000	- Clinical waste	**0%**	A
38254100	- - Halogenated	**5%**	A
38254900	- - Other	**5%**	A
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	**5%**	A
38256100	- - Mainly containing organic constituents	**5%**	A
38256900	- - Other	**5%**	A
38259000	- Other	**5%**	A
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or obtained from bituminous minerals	**5%**	C

38271100	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	**5%**	B
38271200	- - Containing hydrobromofluorocarbons (HBFCs)	**5%**	A
38271300	- - Containing carbon tetrachloride	**5%**	A
38271400	- - Containing 1,1,1-trichloroethane (methyl chloroform)	**5%**	A
38272000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	**5%**	A
38273100	- - Containing substances of subheadings 2903.41 to 2903.48	**5%**	A
38273200	- - Other, containing substances of subheadings 2903.71 to 2903.75	**5%**	A
38273900	- - Other	**5%**	A
38274000	- Containing methyl bromide (bromomethane) or bromochloromethane	**5%**	A
38275100	- - Containing trifluoromethane (HFC-23)	**5%**	C
38275900	- - Other	**5%**	A
38276100	- - Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	**5%**	A
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%**	A
38276300	- - Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	**5%**	A
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%**	A
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%**	A
38276800	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	**5%**	A
38276900	- - Other	**5%**	A
38279000	- Other	**5%**	C
39011000	- Polyethylene having a specific gravity of less than 0.94	**5%**	C
39012000	- Polyethylene having a specific gravity of 0.94 or more	**5%**	C
39013000	- Ethylene-vinyl acetate copolymers	**5%**	C
39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	**5%**	C
39019000	- Other	**5%**	C
39021000	- Polypropylene	**5%**	C
39022000	- Polyisobutylene	**5%**	C
39023000	- Propylene copolymers	**5%**	C
39029000	- Other	**5%**	C
39031100	- - Expansible	**5%**	B
39031900	- - Other	**5%**	C
39032000	- Styrene-acrylonitrile (SAN) copolymers	**5%**	B
39033000	- Acrylonitrile-butadiene-Styrene (ABS) copolymers	**5%**	C
39039000	- Other	**5%**	C
39041000	- Poly(vinyl chloride), not mixed with any other substances	**5%**	C
39042100	- - Non-plasticised	**5%**	C
39042200	- - Plasticised	**5%**	C
39043000	- Vinyl chloride-vinyl acetate copolymers	**5%**	A
39044000	- Other vinyl chloride copolymers	**5%**	C
39045000	- Vinylidene chloride polymers	**5%**	A
39046100	- - Polytetrafluoroethylene	**5%**	C
39046900	- - Other	**5%**	A
39049000	- Other	**5%**	C
39051200	- - In aqueous dispersion	**5%**	C
39051900	- - Other	**5%**	A
39052100	- - In aqueous dispersion	**5%**	C
39052900	- - Other	**5%**	C
39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	**5%**	C
39059100	- - Copolymers	**5%**	C
39059900	- - Other	**5%**	C
39061000	- Poly(methyl methacrylate)	**5%**	C
39069010	- - - Super Absorbent Polymers (SAP)	**5%**	C
39069090	- - - Other	**5%**	C
39071000	- Polyacetals	**5%**	C
39072100	- - Bis(polyoxyethylene) methylphosphonate	**5%**	C
39072900	- - Other	**5%**	C
39073000	- Epoxide resins	**5%**	C

39074000	- Polycarbonates	**5%**	X
39075000	- Alkyd resins	**5%**	C
39076100	- - Having a viscosity number of 78 ml/g or higher	**5%**	C
39076900	- - Other	**5%**	C
39077000	- Poly(lactic acid)	**5%**	A
39079100	- - Unsaturated	**5%**	C
39079900	- - Other	**5%**	C
39081000	- Polyamide - 6, -11, -12, - 6,6, - 6,9, - 6,10 or - 6,12	**5%**	C
39089000	- Other	**5%**	C
39091000	- Urea resins; thiourea resins	**5%**	C
39092000	- Melamine resins	**5%**	C
39093100	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	**5%**	C
39093900	- - Other	**5%**	C
39094000	- Phenolic resins	**5%**	C
39095000	- Polyurethanes	**5%**	C
39100000	Silicones in primary forms	**5%**	C
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	**5%**	C
39112000	- Poly(1,3-phenylene methylphosphonate)	**5%**	A
39119000	- Other	**5%**	C
39121100	- - Non-plasticised	**5%**	A
39121200	- - Plasticised	**5%**	A
39122000	- Cellulose nitrates (including collodions)	**5%**	A
39123100	- - Carboxymethylcellulose and its salts	**5%**	C
39123900	- - Other	**5%**	C
39129000	- Other	**5%**	C
39131000	- Alginic acid, its salts and esters	**5%**	B
39139000	- Other	**5%**	C
39140000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms	**5%**	C
39151000	- Of polymers of ethylene	**5%**	C
39152000	- Of polymers of styrene	**5%**	A
39153000	- Of polymers of vinyl chloride	**5%**	A
39159000	- Of other plastics	**5%**	C
39161010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	**5%**	C
39161020	- - - Rods, sticks and profiles	**5%**	C
39162010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	**5%**	C
39162020	- - - Rods, sticks and profiles	**5%**	C
39169010	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	**5%**	C
39169020	- - - Rods, sticks and profile shapes	**5%**	C
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	**5%**	C
39172100	- - Of polymers of ethylene	**5%**	C
39172200	- - Of polymers of propylene	**5%**	C
39172300	- - Of polymers of vinyl chloride	**5%**	C
39172900	- - Of other plastics	**5%**	C
39173100	- - Flexible tubes pipes and hoses, having a minimum burst pressure of 27.6 MPa	**5%**	C
39173210	- - - Drinking straws	**5%**	C
39173290	- - - Other	**5%**	C
39173300	- - Other, not reinforced or otherwise combined with other materials, with fittings	**5%**	C
39173900	- - Other	**5%**	C
39174000	- Fittings	**5%**	A
39181000	- Of polymers of vinyl chloride	**5%**	C
39189000	- Of other plastics	**5%**	C
39191000	- In rolls of a width not exceeding 20 cm	**5%**	C
39199000	- Other	**5%**	C
39201000	- Of polymers of ethylene	**5%**	C
39202000	- Of polymers of propylene	**5%**	A
39203000	- Of polymers of styrene	**5%**	C
39204300	- - Containing by weight not less than 6% of plasticisers	**5%**	C
39204910	- - - Tableclothes	**5%**	C
39204990	- - - Other	**5%**	C
39205100	- - Of poly (methyl methacrylate)	**5%**	C
39205900	- - Other	**5%**	C
39206100	- - Of polycarbonates	**5%**	C
39206200	- - Of poly (ethylene terephthalate)	**5%**	A
39206300	- - Of unsaturated polyesters	**5%**	C
39206900	- - Of other polyesters	**5%**	C
39207100	- - Of regenerated cellulose	**5%**	A
39207300	- - Of cellulose acetate	**5%**	A
39207900	- - Of other cellulose derivatives	**5%**	A

39209100	- - Of poly (vinyl butyral)	**5%**	C
39209200	- - Of polyamides	**5%**	C
39209300	- - Of amino-resins	**5%**	A
39209400	- - Of phenolic resins	**5%**	C
39209900	- - Of other plastics	**5%**	C
39211100	- - Of polymers of styrene	**5%**	C
39211200	- - Of polymers of vinyl chloride	**5%**	C
39211300	- - Of polyurethanes	**5%**	C
39211400	- - Of regenerated cellulose	**5%**	C
39211900	- - Of other plastics	**5%**	C
39219000	- Other	**5%**	A
39221000	- Baths, shower-baths, sinks and wash-basins	**5%**	C
39222000	- Lavatory seats and covers	**5%**	C
39229000	- Other	**5%**	C
39231010	- - - For transportation of poultry	**5%**	C
39231020	- - - For transportaion of dairy products and beverages	**5%**	C
39231090	- - - Other	**5%**	C
39232110	- - - Biodegradable	**5%**	C
39232190	- - - Other	**5%**	C
39232910	- - - Biodegradable	**5%**	C
39232990	- - - Other	**5%**	C
39233000	- Carboys, bottles, flasks and similar articles	**5%**	C
39234000	- Spools, cops, bobbins and similar supports	**5%**	C
39235000	- Stoppers, lids, caps and other closures	**5%**	C
39239000	- Other	**5%**	C
39241010	- - - Containers for keeping the ice and foods	**5%**	C
39241020	- - - Forks, spoons, and knives	**5%**	C
39241031	- - - - Of cellualr plastic (foam)	**5%**	C
39241039	- - - - Other	**5%**	C
39241040	- - - Nursing bottles	**5%**	C
39241090	- - - Other	**5%**	B
39249010	- - - Holders for tooth-brushes, paper napkins and cups for toilet	**5%**	C
39249030	- - - Ashtrays	**5%**	C
39249040	- - - Clothes hangers	**5%**	C
39249090	- - - Other	**5%**	C
39251000	- Reservoirs tanks, vats and similar containers, of a capacity exceeding 300 ℓ	**5%**	C
39252000	- Doors, windows and their frames and thresholds for doors	**5%**	C
39253000	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	**5%**	C
39259000	- Other	**5%**	C
39261000	- Office or school supplies	**5%**	C
39262010	- - - Medical gloves of plastics	**5%**	C
39262090	- - - Other	**5%**	C
39263000	- Fittings for furniture, coachwork or the like	**5%**	C
39264000	- Statuettes and other ornamental articles	**5%**	C
39269031	- - - - Containers for urine and stool specimens	**5%**	C
39269032	- - - - Pustular plates for medical culture	**5%**	C
39269039	- - - - Other	**5%**	C
39269040	- - - Screws, bolts, washers and similar fittings of general use	**5%**	C
39269050	- - - Fasteners of handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture	**5%**	C
39269061	- - - - For goods	**5%**	C
39269069	- - - - Other	**5%**	C
39269070	- - - Conveyor belts and transmission belts	**5%**	C
39269080	- - - Technical articles for industrial and agricultural machinery and equipment	**5%**	C
39269091	- - - - Rosaries	**5%**	C
39269092	- - - - Imitation glass for watches	**5%**	C
39269093	- - - - Hand fans	**5%**	C
39269099	- - - - Other	**5%**	A
40011000	- Natural rubber latex, whether or not pre-vulcanised	**5%**	A
40012100	- - Smoked sheets	**5%**	A
40012200	- - Technically specified natural rubber (TSNR)	**5%**	A
40012900	- - Other	**5%**	A
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums	**5%**	A
40021100	- - Latex	**5%**	C
40021900	- - Other	**5%**	C
40022000	- Butadiene rubber (BR)	**5%**	C
40023100	- - Isobutene-isoprene (butyl) rubber (IIR)	**5%**	A
40023900	- - Other	**5%**	B
40024100	- - Latex	**5%**	B
40024900	- - Other	**5%**	B
40025100	- - Latex	**5%**	C
40025900	- - Other	**5%**	C
40026000	- Isoprene rubber (IR)	**5%**	C

40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	**5%**	C
40028000	- Mixtures of any product of heading 40.01 with any product of this heading	**5%**	A
40029100	- - Latex	**5%**	B
40029900	- - Other	**5%**	C
40030000	Reclaimed rubber in primary forms or in plates, shects or strip	**5%**	B
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	**5%**	C
40051000	- Compounded with carbon black or silica	**5%**	C
40052000	- Solutions; dispersions other than those of subheading 4005.10	**5%**	B
40059100	- - Plates, sheets and strip	**5%**	C
40059900	- - Other	**5%**	C
40061000	- " Camel-back " strips for retreading rubber tyres	**5%**	C
40069010	- - - Tubes	**5%**	C
40069020	- - - Rings, discs and washers	**5%**	C
40069030	- - - Threads	**5%**	C
40069040	- - - Plates, sheets and strips	**5%**	C
40069090	- - - Other	**5%**	C
40070000	Vulcanised rubber thread and cord	**5%**	A
40081100	- - Plates, sheets and strip	**5%**	C
40081900	- - Other	**5%**	C
40082100	- - Plates, sheets and strip	**5%**	C
40082900	- - Other	**5%**	C
40091110	- - - For transportation equipment	**5%**	C
40091190	- - - Other	**5%**	C
40091210	- - - For transportation equipment	**5%**	C
40091290	- - - Other	**5%**	C
40092110	- - - For transportation equipment	**5%**	C
40092190	- - - Other	**5%**	C
40092210	- - - For transportation equipment	**5%**	C
40092290	- - - Other	**5%**	C
40093110	- - - For transportation equipment	**5%**	C
40093190	- - - Other	**5%**	C
40093210	- - - For transportation equipment	**5%**	C
40093290	- - - Other	**5%**	C
40094110	- - - For transportation equipment	**5%**	C
40094190	- - - Other	**5%**	C
40094210	- - - For transportation equipment	**5%**	C
40094290	- - - Other	**5%**	C
40101100	- - Reinforced only with metal	**5%**	C
40101200	- - Reinforced only with textile materials	**5%**	C
40101900	- - Other	**5%**	C
40103100	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	**5%**	C
40103200	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside cicumference exceeding 60cm but not exceeding 180cm	**5%**	C
40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	**5%**	C
40103400	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240cm	**5%**	C
40103500	- - Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	**5%**	C
40103600	- - Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	**5%**	A
40103900	- - Other	**5%**	C
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	**5%**	C
40112000	- Of a kind used on buses or lorries	**5%**	C
40113000	- Of a kind used on aircraft	**5%**	C
40114000	- Of a kind used on motorcycles	**5%**	C
40115000	- Of a kind used on bicycles	**5%**	A
40117000	- Of a kind used on agricultural or forestry vehicles and machines	**5%**	C
40118000	- Of a kind used on construction, mining or industrial handling vehicles and machines	**5%**	C
40119000	- Other	**5%**	C
40121100	- - Of kind used on motor cars (including station wagons and racing cars)	**Prohibited**	PH
40121200	- - Of a kind used on buses or lorries	**Prohibited**	PH
40121300	- - Of a kind used on buses aircraft	**Prohibited**	PH
40121900	- - Other	**Prohibited**	PH
40122000	- Used pneumatic tyres	**Prohibited**	PH

40129000	- Other	**5%**	C
40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	**5%**	C
40132000	- Of a kind used on bicycles	**5%**	C
40139000	- Other	**5%**	C
40141000	- Sheath contraceptives	**5%**	A
40149010	- - - Cannulas, ice-bags, syringes, hot-water bags, droppers, droppers' hands, finger-stalls and oxygen bags	**5%**	B
40149020	- - - Teats (nursing nipples)	**5%**	A
40149090	- - - Other	**5%**	B
40151200	- - Of a kind used for medical, surgical, dental or veterinary purposes	**5%**	A
40151910	- - - For fire extinguishing	**5%**	C
40151990	- - - For other use	**5%**	A
40159010	- - - For divers and firemen	**5%**	B
40159020	- - - Apparel and clothing accessories for surgeons & radiologists	**5%**	C
40159030	- - - Belts	**5%**	C
40159040	- - - Coats, overcoats, aprons, corsets, bibs, children's pants and the like	**5%**	C
40159090	- - - Other	**5%**	C
40161000	- Of Cellular rubber	**5%**	C
40169100	- - Floor coverings and mats	**5%**	C
40169200	- - Erasers	**5%**	B
40169300	- - Gaskets, washers and other seals	**5%**	C
40169400	- - Boat or dock fenders, whether or not inflatable	**5%**	C
40169510	- - - Pneumatic mattresses, pillows and cushions	**5%**	B
40169590	- - - Other	**5%**	C
40169910	- - - Patches, for repairing tire & inner tubes	**5%**	C
40169920	- - - Letters, numbers and the like for stamps	**5%**	C
40169930	- - - Parts for railways, tramways and locomotives	**5%**	C
40169940	- - - Parts of motor vehicles of heading Nos. 87.01 to 87.05	**5%**	C
40169950	- - - Parts of motor vehicles of heading 87.10	**5%**	C
40169990	- - - Other	**5%**	C
40170010	- - - Powder, waste and scrap	**5%**	B
40170020	- - - Compressors for medical syringes	**5%**	C
40170030	- - - Sanitary wares for bathrooms and the like	**5%**	B
40170040	- - - Drums and washbowls	**5%**	C
40170050	- - - Stoppers	**5%**	B
40170060	- - - Rings and gaskets of non-cellular hardened rubber	**5%**	B
40170090	- - - Other	**5%**	B
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%**	B
41015000	- Whole hides and skins, of a weight exceeding 16 kg	**5%**	A
41019000	- Other, including butts, bends and bellies	**5%**	B
41021000	- With wool on	**5%**	C
41022100	- - Pickled	**5%**	A
41022900	- - Other	**5%**	C
41032000	- Of reptiles	**5%**	A
41033000	- Of swine	**Special Goods**	SG
41039000	- Other	**5%**	B
41041100	- - Full grains, unsplit; grain splits	**5%**	A
41041900	- - Other	**5%**	A
41044100	- - Full grains, unsplit; grain splits	**5%**	A
41044900	- - Other	**5%**	A
41051000	- In the wet state (including wet-blue)	**5%**	A
41053000	- In the dry state (crust)	**5%**	A
41062100	- - In the wet state (including wet-blue)	**5%**	A
41062200	- - In the dry state (crust)	**5%**	A
41063100	- - In the wet state (including wet-blue)	**Special Goods**	SG
41063200	- - In the dry state (crust)	**Special Goods**	SG
41064000	- Of reptiles	**5%**	A
41069100	- - In the wet state (including wet-blue)	**5%**	A
41069200	- - In the dry state (crust)	**5%**	C
41071100	- - Full grains, unsplit	**5%**	A
41071200	- - Grain splits	**5%**	A
41071900	- - Other	**5%**	A
41079100	- - Full grains, unsplit	**5%**	A
41079200	- - Grain splits	**5%**	C
41079900	- - Other	**5%**	A
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%**	C
41131000	- Of goats or kids	**5%**	A
41132000	- Of swine	**Special Goods**	SG
41133000	- Of reptiles	**5%**	A
41139000	- Other	**5%**	A

41141000	- Chamois (including combination chamois) leather	**5%**	A
41142000	- Patent leather and patent laminated leather; metallised leather	**5%**	A
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	**5%**	A
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%**	A
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%**	A
42021110	- - - Trunks and suitcases	**5%**	C
42021120	- - - Briefcases	**5%**	B
42021130	- - - School satchels	**5%**	A
42021190	- - - Other	**5%**	C
42021210	- - - Trunks and suitcases	**5%**	C
42021220	- - - Briefcases	**5%**	C
42021230	- - - School satchels	**5%**	B
42021290	- - - Other	**5%**	B
42021910	- - - With outer surface of wood	**5%**	A
42021920	- - - With outer surface of iron	**5%**	A
42021990	- - - Other	**5%**	B
42022100	- - With outer surface of leather or of composition leather	**5%**	C
42022200	- - With outer surface of plastic sheeting or of textile materials	**5%**	C
42022900	- - Other	**5%**	B
42023100	- - With outer surface of leather or of composition leather	**5%**	C
42023200	- - With outer surface of plastic sheeting or of textile materials	**5%**	C
42023900	- - Other	**5%**	B
42029100	- - With outer surface of leather or of composition leather	**5%**	C
42029200	- - With outer surface of plastic sheeting or of textile materials	**5%**	C
42029900	- - Other	**5%**	B
42031000	- Articles of apparel	**5%**	C
42032100	- - Specially designed for use in sports	**5%**	B
42032900	- - Other	**5%**	B
42033000	- Belts and bandoliers	**5%**	C
42034000	- Other clothing accessories	**5%**	B
42050010	- - - Chamois leather made especially for car wipers	**5%**	B
42050020	- - - Unstuffed pouffe cases	**5%**	B
42050030	- - - Shoelaces of leather	**5%**	A
42050040	- - - Desk pads of leather or covered with leather	**5%**	A
42050050	- - - Waterskins , envelopes and other ornamented articles other than those of heading 42.02	**5%**	B
42050060	- - - Parts of straps, buckles, locks and frames, covered with leather	**5%**	A
42050090	- - - Other	**5%**	C
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	**5%**	A
43011000	- Of mink, whole, with or without head, tail or paws	**5%**	A
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%**	A
43016000	- Of fox, whole, with or without head, tail or paws	**5%**	A
43018000	- Other furskins, whole, with or without head, tail or paws	**5%**	A
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	**5%**	A
43021100	- - Of mink	**5%**	A
43021900	- - Other	**5%**	B
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	**5%**	A
43023000	- Whole skins and pieces or cuttings thereof, assembled	**5%**	A
43031010	- - - Men's stoles of furskin	**5%**	B
43031090	- - - Other	**5%**	A
43039000	- Other	**5%**	A
43040010	- - - Artificial fur in the form of pieces	**5%**	A
43040020	- - - Men's stoles of artificial furskin	**5%**	A
43040090	- - - Other	**5%**	A
44011100	- - Coniferous	**0%**	A
44011200	- - Non-Coniferous	**0%**	A
44012100	- - Coniferous	**5%**	B
44012200	- - Non-Coniferous	**5%**	A
44013100	- - Wood pellets	**5%**	A
44013200	- - Wood briquettes	**5%**	A
44013900	- - Other	**5%**	B
44014100	- - Sawdust	**5%**	A
44014900	- - Other	**5%**	A
44021000	- Of bamboo	**0%**	A
44022000	- Of shell or nut	**0%**	A
44029000	- Other	**0%**	A
44031110	- - - Telegraph, telephone or electrical power transmission poles	**5%**	B

44031190	- - - Other	**5%**	B
44031210	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44031290	- - - Other	**5%**	A
44032110	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032190	- - - Other	**5%**	B
44032210	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032290	- - - Other	**5%**	A
44032310	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032390	- - - Other	**5%**	A
44032410	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032490	- - - Other	**5%**	A
44032510	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032590	- - - Other	**5%**	A
44032610	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44032690	- - - Other	**5%**	A
44034120	- - - Telegraph, telephone or electrical power transmission poles	**5%**	B
44034190	- - - Other	**5%**	A
44034200	- - Teak	**5%**	A
44034920	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44034990	- - - Other	**5%**	B
44039120	- - - Telegraph, telephone or electrical transmission poles	**5%**	A
44039190	- - - Other	**5%**	A
44039300	- - Of beech (Fagus spp.), of which the smallest cross-sectional dimension is 15 cm or more	**5%**	A
44039400	- - Of beech (Fagus spp.), other	**5%**	A
44039500	- - Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15 cm or more	**5%**	A
44039600	- - Of birch (Betula spp.), other	**5%**	A
44039700	- - Of poplar and aspen (Populus spp.)	**5%**	A
44039800	- - Of eucalyptus (Eucalyptus spp.)	**5%**	A
44039920	- - - Telegraph, telephone or electrical power transmission poles	**5%**	A
44039990	- - - Other	**5%**	A
44041010	- - - Hoopwood of wood, used in the manufacture of barrel hoops and hurdles	**5%**	A
44041020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as ceiling,or roofing laths	**5%**	B
44041030	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	**5%**	A
44041040	- - - Pointed piles, pickets and stakes, whether or not peeled or impreganted with preservative, but not sawn lengthwise	**5%**	A
44041050	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes,..etc.	**5%**	B
44041090	- - - Other	**5%**	A
44042010	- - - Hoopwood for barrel staves and partitions	**5%**	A
44042020	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	**5%**	A
44042030	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	**5%**	A
44042040	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnated with preservative, but not sawn lengthwise	**5%**	A
44042050	- - - Chipwood, for the manufacture of chip-baskets, sieves, match boxes,..etc.	**5%**	A
44042090	- - - Other	**5%**	A
44050010	- - - Wood wool	**5%**	A
44050020	- - - Wood flour	**5%**	A
44061100	- - Coniferous	**5%**	A
44061200	- - Non-Coniferous	**5%**	A
44069100	- - Coniferous	**5%**	A
44069200	- - Non-Coniferous	**5%**	A
44071110	- - - Planed	**5%**	A
44071120	- - - End-jointed	**5%**	A
44071190	- - - Other	**5%**	A
44071210	- - - Planed	**5%**	A
44071220	- - - End-jointed	**5%**	A
44071290	- - - Other	**5%**	A
44071300	- - Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	**5%**	A
44071400	- - Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))	**5%**	A
44071910	- - - Planed	**5%**	A
44071920	- - - End-jointed	**5%**	A
44071990	- - - Other	**5%**	B
44072100	- - Mahogany (Swietenia spp.)	**5%**	B
44072200	- - Virola, Imbuia and Balsa	**5%**	A

44072300	- - Teak	**5%**	A
44072510	- - - Planed	**5%**	A
44072520	- - - End-jointed	**5%**	A
44072590	- - - Other	**5%**	A
44072610	- - - Planed	**5%**	A
44072620	- - - End-jointed	**5%**	A
44072690	- - - Other	**5%**	A
44072700	- - Sapelli	**5%**	A
44072800	- - Iroko	**5%**	A
44072900	- - Other	**5%**	B
44079110	- - - Planed	**5%**	A
44079120	- - - End-jointed	**5%**	B
44079190	- - - Other	**5%**	A
44079210	- - - Planed	**5%**	A
44079220	- - - End-jointed	**5%**	A
44079290	- - - Other	**5%**	A
44079300	- - Of maple (Acer spp.)	**5%**	A
44079400	- - Of cherry (Prunus spp.)	**5%**	A
44079500	- - Of ash (Fraxinus spp.)	**5%**	A
44079600	- - Of birch (Betula spp.)	**5%**	A
44079700	- - Of poplar and aspen (Populus spp.)	**5%**	A
44079910	- - - Planed	**5%**	A
44079920	- - - End-jointed	**5%**	A
44079990	- - - Other	**5%**	A
44081010	- - - Planed	**5%**	B
44081020	- - - End-jointed	**5%**	A
44081090	- - - Other	**5%**	A
44083110	- - - Planed	**5%**	A
44083120	- - - End-jointed	**5%**	A
44083190	- - - Other	**5%**	A
44083910	- - - Planed	**5%**	A
44083920	- - - End-jointed	**5%**	A
44083990	- - - Other	**5%**	A
44089010	- - - Planed	**5%**	A
44089020	- - - End-jointed	**5%**	A
44089090	- - - Other	**5%**	A
44091010	- - - Tongued wood	**5%**	B
44091020	- - - Chamfered wood	**5%**	C
44091030	- - - Planed panels with rounded edges	**5%**	A
44091040	- - - V-jointed wood (tongued, grooved or chamfered)	**5%**	A
44091050	- - -Tongued or grooved wood for ceilings	**5%**	A
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%**	C
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%**	A
44091090	- - - Other	**5%**	C
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%**	A
44092190	- - - Other	**5%**	A
44092200	- - Of tropical wood	**5%**	A
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%**	A
44092990	- - - Other	**5%**	A
44101100	- - Particle board	**5%**	A
44101200	- - Oriented strand board (OSB)	**5%**	A
44101900	- - Other	**5%**	B
44109000	- Other	**5%**	A
44111200	- - Of a thickness not exceeding 5 mm	**5%**	A
44111300	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	**5%**	B
44111400	- - Of a thickness exceeding 9 mm	**5%**	A
44119200	- - Of a density exceeding 0.8 g/㎤	**5%**	A
44119300	- - Of a density exceeding 0.5 g/㎤ but not exceeding 0.8 g/㎤	**5%**	A
44119400	- - Of a density not exceeding 0.5 g/㎤	**5%**	C
44121000	- Of bamboo	**5%**	C
44123100	- - With at least one outer ply of tropical wood	**5%**	A

44123300	- - Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	**5%**	A
44123400	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	**5%**	A
44123900	- - Other, both outer plies of coniferous wood	**5%**	B
44124100	- - With at least one outer ply of tropical wood	**5%**	A
44124200	- - Other, with at least one outer ply of non-coniferous wood	**5%**	A
44124900	- - Other, with both outer plies of coniferous wood	**5%**	A
44125100	- - With at least one outer ply of tropical wood	**5%**	A
44125200	- - Other, with at least one outer ply of non-coniferous wood	**5%**	A
44125900	- - Other, with both outer plies of coniferous wood	**5%**	A
44129100	- - With at least one outer ply of tropical wood	**5%**	A
44129200	- - Other, with at least one outer ply of non-coniferous wood	**5%**	A
44129900	- - Other, with both outer plies of coniferous wood	**5%**	B
44130000	Densified wood, in blocks, plates, strips or profile shapes	**5%**	B
44141000	- Of tropical wood	**5%**	B
44149000	- Other	**5%**	B
44151010	- - - Cases and boxes and small boxes for packing and transport purposes	**5%**	B
44151020	- - - Empty match boxes, whether or not having a striking surface	**5%**	A
44151040	- - - Cable drums	**5%**	A
44151090	- - - Other	**5%**	B
44152000	- Pallets, box pallets and other load boards; pallet collars	**5%**	A
44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	**5%**	A
44170010	- - -Tools, in which the working part is of wood	**5%**	B
44170020	- - - Tool bodies	**5%**	A
44170030	- - - Handles, for tools	**5%**	A
44170040	- - - Broom and brush bodies	**5%**	B
44170050	- - - Broom and brush handles	**5%**	A
44170060	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	**5%**	A
44170090	- - - Other	**5%**	A
44181100	- - Of tropical wood	**5%**	A
44181900	- - Other	**5%**	C
44182100	- - Of tropical wood	**5%**	A
44182900	- - Other	**5%**	A
44183000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	**5%**	C
44184000	- Shuttering for concrete constructional work	**5%**	C
44185000	- Shingles and shakes	**5%**	A
44187300	- - Of bamboo or with at least the top layer (wear layer) of bamboo	**5%**	A
44187400	- - Other, for mosaic floors	**5%**	C
44187500	- - Other, multilayer	**5%**	A
44187900	- - Other	**5%**	B
44188100	- - Glue-laminated timber (glulam)	**5%**	A
44188200	- - Cross-laminated timber (CLT or X-lam)	**5%**	A
44188300	- - I beams	**5%**	A
44188900	- - Other	**5%**	A
44189100	- - Of bamboo	**5%**	B
44189200	- - Cellular wood panels	**5%**	A
44189910	- - - Handrails for staircases	**5%**	A
44189920	- - - Panels with frames of cellular wood , whether or not covered with sheets of base metals	**5%**	B
44189990	- - - Other	**5%**	B
44191100	- - Bread boards, chopping boards and similar boards	**5%**	B
44191200	- - Chopsticks	**5%**	A
44191900	- - Other	**5%**	C
44192000	- Of tropical wood	**5%**	A
44199000	- Other	**5%**	C
44201100	- - Of tropical wood	**5%**	A
44201900	- - Other	**5%**	B
44209010	- - - Small cases and boxes of lacquered wood ; cases and boxes for knives, cutlery, scientific apparatus, etc.; pocket boxes; letter cases, needle work boxes; tobacco jars and sweetmeat boxes,.. etc.	**5%**	A
44209020	- - - Articles of wooden furniture, other than those of chapter 94, (brush hangers, letter trays for office use, ashtrays, etc.)	**5%**	A
44209030	- - - Rosaries	**5%**	A
44209040	- - - Censers	**5%**	A
44209090	- - - Other	**5%**	B

44211000	- Clothes hangers	**5%**	A
44212000	- Coffins	**5%**	A
44219100	- - Of bamboo	**5%**	A
44219910	- - - Spools, cops, bobbins, sewing thread reels and the like of turned wood	**5%**	B
44219920	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs, yokes, etc.)	**5%**	A
44219930	- - - Stage (theatre) scenery	**5%**	A
44219940	- - - Portable ladders	**5%**	A
44219950	- - - Stepped platforms	**5%**	B
44219960	- - - Advertisement boards, signboards, road signs	**5%**	B
44219970	- - -Toothpicks	**5%**	A
44219980	- - - Screens of different types and their axles, with or without their springs	**5%**	B
44219991	- - - - Washing boards and ironing boards	**5%**	A
44219992	- - - - Clothespegs	**5%**	A
44219993	- - - - Paving blocks	**5%**	A
44219994	- - - - Processed splints for matches	**5%**	A
44219995	- - - - Wooden pegs or pins for footwear	**5%**	A
44219996	- - - - Capacity measures and scales	**5%**	A
44219999	- - - - Other	**5%**	C
45011000	- Natural cork, raw or simply prepared	**5%**	A
45019000	- Other	**5%**	A
45020010	- - - Cubes and blocks for cork manufacturing	**5%**	A
45020020	- - - Plates, cubes and sheets for refrigeration or crops preservation	**5%**	B
45020090	- - - Other	**5%**	A
45031000	- Corks and stoppers	**5%**	A
45039010	- - - Floats for fishing nets	**5%**	A
45039020	- - - Parts for machinery and transportation equipment	**5%**	A
45039030	- - - Discs and rings for lining stoppers	**5%**	A
45039040	- - - Articles for refrigeration industry and crops preservation	**5%**	A
45039090	- - - Other	**5%**	A
45041010	- - - Articles for refrigeration industry and crops preservation	**5%**	C
45041090	- - - Other	**5%**	C
45049010	- - - Floats for fishing nets	**5%**	A
45049020	- - - Parts for machinery and transportation equipment	**5%**	A
45049030	- - - Corks and stoppers	**5%**	A
45049040	- - - Discs and rings for lining stoppers	**5%**	A
45049090	- - - Other	**5%**	A
46012100	- - Of bamboo	**5%**	C
46012200	- - Of rattan	**5%**	A
46012900	- - Other	**5%**	B
46019200	- - Of bamboo	**5%**	A
46019300	- - Of rattan	**5%**	A
46019400	- - Of other vegetable materials	**5%**	A
46019900	- - Other	**5%**	C
46021100	- - Of bamboo	**5%**	A
46021200	- - Of rattan	**5%**	A
46021910	- - - Articles of loofah	**5%**	A
46021990	- - - Other	**5%**	A
46029011	- - - - Baskets	**5%**	A
46029012	- - - - Handbags, shopping -bags and the like	**5%**	A
46029013	- - - - Travelling-bags and boxes	**5%**	A
46029014	- - - - Birdcages, beehives and similar articles	**5%**	B
46029015	- - - - Fish trap	**5%**	A
46029016	- - - - Household articles,tableware and kitchenware	**5%**	B
46029017	- - - - Covers for bottles	**5%**	A
46029018	- - - - Articles of loofah, bath luffa and the like	**5%**	A
46029019	- - - - Other	**5%**	A
46029090	- - - Other	**5%**	A
47010000	Mechanical wood pulp	**5%**	B
47020000	Chemical wood pulp, dissolving grades	**5%**	A
47031100	- - Coniferous	**5%**	A
47031900	- - Non-coniferous	**5%**	A
47032100	- - Coniferous	**5%**	A
47032900	- - Non-coniferous	**5%**	A
47041100	- - Coniferous	**5%**	A
47041900	- - Non-coniferous	**5%**	A
47042100	- - Coniferous	**5%**	A
47042900	- - Non-coniferous	**5%**	A
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	**5%**	A
47061000	- Cotton linters pulp	**5%**	A
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	**5%**	A
47063000	- Other, of bamboo	**5%**	A

47069100	- - Mechanical	**5%**	B
47069200	- - Chemical	**5%**	A
47069300	- - Obtained by a combination of mechanical and chemical processes	**5%**	A
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	**5%**	C
47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	**5%**	C
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	**5%**	C
47079010	- - - Old news papers	**5%**	C
47079090	- - - Other	**5%**	C
48010000	Newsprint, in rolls or sheets	**5%**	X
48021000	- Hand-made paper and paperboard	**5%**	C
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	**5%**	X
48024000	- Wallpaper base	**5%**	C
48025400	- - Weighing less than 40 g/㎡	**5%**	C
48025500	- - Weighing 40 g/㎡ or more but not more than 150 g/㎡, in rolls	**5%**	X
48025600	- - Weighing 40 g/㎡ or more but not more than 150 g/㎡, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	**5%**	X
48025700	- - Other, weighing 40 g/㎡ or more but more than 150 g/㎡	**5%**	X
48025800	- - Weighing more than 150 g/㎡	**5%**	C
48026100	- - In rolls	**5%**	X
48026200	- - In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	**5%**	A
48026900	- - Other	**5%**	C
48030010	- - -Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes	**5%**	X
48030090	- - - Other	**5%**	X
48041100	- - Unbleached	**5%**	X
48041900	- - Other	**5%**	C
48042100	- - Unbleached	**5%**	X
48042900	- - Other	**5%**	C
48043100	- - Unbleached	**5%**	C
48043900	- - Other	**5%**	C
48044100	- - Unbleached	**5%**	A
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%**	A
48044900	- - Other	**5%**	A
48045100	- - Unbleached	**5%**	X
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%**	A
48045900	- - Other	**5%**	A
48051100	- - Semi-chemical fluting paper	**5%**	X
48051200	- - Straw fluting paper	**5%**	A
48051910	- - - Fluting paper of recycled liner board weighing 150 g/㎡ or less	**5%**	X
48051920	- - - Fluting paper of recycled liner board weighing more than 150 g/㎡	**5%**	X
48051990	- - - Other	**5%**	X
48052400	- - Weighing 150 g/㎡ or less	**5%**	X
48052500	- - Weighing more than 150 g/㎡	**5%**	X
48053000	- Sulphite wrapping paper	**5%**	X
48054000	- Filter paper and paperboard	**5%**	A
48055000	- Felt paper and paperboard	**5%**	A
48059100	- - Weighing 150 g/㎡ or less	**5%**	X
48059200	- - Weighing more than 150 g/㎡ but less than 225 g/㎡	**5%**	C
48059300	- - Weighing 225 g/㎡ or more	**5%**	X
48061000	- Vegetable parchment	**5%**	A
48062000	- Greaseproof papers	**5%**	X
48063000	- Tracing papers	**5%**	B
48064000	- Glassine and other glazed transparent or translucent papers	**5%**	B
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%**	X
48081000	- Corrugated paper and paperboard, whether or not perforated	**5%**	X
48084000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	**5%**	B
48089000	- Other	**5%**	B
48092000	- Self-copy paper	**5%**	C
48099000	- Other	**5%**	B
48101300	- - In rolls	**5%**	X
48101400	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	**5%**	X

48101900	- - Other	**5%**	C
48102200	- - Light-weight coated paper	**5%**	C
48102900	- - Other	**5%**	X
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/㎡ or less	**5%**	C
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/㎡	**5%**	C
48103900	- - Other	**5%**	C
48109200	- - Multi-ply	**5%**	C
48109900	- - Other	**5%**	C
48111000	- Tarred, bituminised or asphalted paper and paperboard	**5%**	A
48114110	- - - In rolls or tapes of a width not exceeding 36 cm	**5%**	X
48114190	- - - Other	**5%**	X
48114900	- - Other	**5%**	X
48115100	- - Bleached, weighing more than 150 g/㎡	**5%**	X
48115900	- - Other	**5%**	X
48116000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	**5%**	C
48119000	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	**5%**	X
48120000	Filter blocks, slabs and plates, of paper pulp	**5%**	B
48131000	- In the form of booklets or tubes	**5%**	C
48132000	- In rolls of a width not exceeding 5 cm	**5%**	A
48139000	- Other	**5%**	X
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%**	X
48149000	- Other	**5%**	C
48162000	- Self-copy paper	**5%**	C
48169000	- Other	**5%**	C
48171000	- Envelopes	**5%**	X
48172000	- Letter cards, plain postcards and correspondence cards	**5%**	C
48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	**5%**	X
48181000	- Toilet paper	**5%**	X
48182000	- Handkerchiefs, cleansing or facial tissues and towels	**5%**	X
48183010	- - - Tablecloths	**5%**	C
48183090	- - - Other	**5%**	A
48185000	- Articles of apparel and clothing accessories	**5%**	X
48189000	- Other	**5%**	C
48191010	- - - For perfumes, jewelry and gifts	**5%**	X
48191090	- - - Other	**5%**	X
48192010	- - - For perfumes, jewelry and gifts	**5%**	X
48192090	- - - Other	**5%**	X
48193000	- Sacks and bags, having a base of a width of 40 cm or more	**5%**	X
48194000	- Other sacks and bags, including cones	**5%**	X
48195000	- Other packing containers, including record sleeves	**5%**	X
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	**5%**	C
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	**5%**	X
48202000	- Exercise books	**5%**	X
48203010	- - - With metal fittings	**5%**	B
48203090	- - - Of other kinds	**5%**	B
48204000	- Manifold business forms and interleaved carbon sets	**5%**	A
48205000	- Albums for samples or for collections	**5%**	B
48209000	- Other	**5%**	X
48211000	- Printed	**5%**	X
48219000	- Other	**5%**	X
48221000	- Of a kind used for winding textile yarn	**5%**	B
48229000	- Other	**5%**	X
48232000	- Filter paper and paperboard	**5%**	C
48234000	- Rolls, sheets and dials, printed for self-recording apparatus	**5%**	X
48236100	- - Of bamboo	**5%**	C
48236900	- - Other	**5%**	X
48237010	- - - Moulded Plates used for packing eggs	**5%**	B
48237090	- - - Other	**5%**	C
48239010	- - - Paper for packing fruits, sweets and the like, cut to size	**5%**	X
48239020	- - - Laced paper , embroidery paper and strips thereof and paper for shelf edging	**5%**	A
48239030	- - - Gaskets and rings of paper	**5%**	C
48239040	- - - Angles and hinges for stamps and photographs, strips for picture edging and reinforcement angles for suit-cases	**5%**	B
48239050	- - - Tailoring patterns	**5%**	A

48239060	- - - Perforated cards for jacquard and the like	**5%**	B
48239070	- - - Textile spinning cans ; flat shaped cards for winding yarn , etc	**5%**	A
48239080	- - - Artificial guts of waterpoofing paper for sausages	**5%**	A
48239091	- - - - Hand fans	**5%**	A
48239092	- - - - Paper wool for wrapping	**5%**	B
48239093	- - - - Paper strips, whether or not folded or coated, for plaiting or other uses	**5%**	A
48239094	- - - - Computer form paper	**0%**	A
48239099	- - - - Other	**5%**	X
49011010	- - - Serially numbered card containing questions, answers or other general educational information	**0%**	A
49011090	- - - Other	**0%**	A
49019100	- - Dictionaries and encyclopedias, and serial instalments thereof	**0%**	A
49019911	- - - - Holy Quran	**0%**	A
49019919	- - - - Other	**0%**	A
49019920	- - - Books, booklets and pamphlets printed in Braille technique for the blind or shorthand	**0%**	A
49019930	- - - School and collegiate books	**0%**	A
49019940	- - - Indexes for museums and public libraries and annual directories	**0%**	A
49019950	- - - Illustrated books for children in which pictures are not the main character	**0%**	A
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%**	A
49019990	- - - Other	**0%**	A
49021010	- - - News papers	**0%**	A
49021020	- - - Journals	**0%**	A
49021090	- - - Other	**0%**	A
49029010	- - - News papers	**0%**	A
49029020	- - - Journals	**0%**	A
49029030	- - - Periodicals	**0%**	A
49029090	- - - Other	**0%**	A
49030010	- - - Drawing and colouring books for children	**0%**	A
49030020	- - - Children's pictures	**0%**	A
49030090	- - - Other	**0%**	A
49040000	Music, printed or in manuscript, whether or not bound or illustrated	**5%**	A
49052000	- In book form	**0%**	A
49059010	- - - Globes	**0%**	A
49059090	- - - Other	**0%**	A
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%**	C
49070011	- - - - Postage stamps	**0%**	A
49070012	- - - - Revenue stamps	**0%**	A
49070019	- - - - Other stamps	**0%**	A
49070020	- - - Paper cards or envelops impressed with unused postage stamps	**0%**	A
49070031	- - - - Banknotes in circulation	**0%**	A
49070032	- - - - Banknotes not yet in legal circulation	**0%**	A
49070040	- - - Travelers cheques	**0%**	A
49070050	- - - Certified cheques	**0%**	A
49070060	- - - Stock, share or bond certificates and similar documents of title, numbered and signed	**0%**	A
49070070	- - - Stock, share or bond certificates and similar documents, as printed matter intended for use	**0%**	A
49070080	- - - Cheque books	**0%**	A
49070090	- - - Other	**0%**	A
49081000	- Transfers (decalcomanias), verifiable	**5%**	C
49089000	- Other	**5%**	C
49090010	- - - Postcards	**5%**	A
49090020	- - - Greeting and similar cards	**5%**	B
49100000	Calendars of any kind, printed, including calender blocks	**5%**	C
49111010	- - -Trade advertising material	**5%**	A
49111090	- - - Commercial catalogues and the like	**5%**	C
49119110	- - - Photographs, whether or not coloured, of tourist scenes or landscaping	**5%**	C
49119190	- - - Other	**5%**	C
49119910	- - - Printed mounts for calendars, whether or not illustrated	**5%**	C
49119920	- - - Instructional boards for anatomy, botany and zoology	**5%**	A
49119930	- - - Tickets for parties, festivals, modes of transport and the like	**5%**	C
49119990	- - - Other	**5%**	B
50010000	Silk-worm cocoons suitable for reeling	**5%**	A
50020000	Raw silk (not thrown)	**5%**	A
50030000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	**5%**	A

50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	**5%**	A
50050000	Yarn spun from silk waste, not put up for retail sale	**5%**	A
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	**5%**	A
50071000	- Fabrics of noil silk	**5%**	A
50072000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	**5%**	B
50079000	- Other fabrics	**5%**	A
51011100	- - Shorn wool	**5%**	A
51011900	- - Other	**5%**	A
51012100	- - Shorn wool	**5%**	A
51012900	- - Other	**5%**	A
51013000	- Carbonised	**5%**	A
51021100	- - Of Kashmir (cashmere) goats	**5%**	A
51021900	- - Other	**5%**	A
51022000	- Coarse animal hair	**5%**	A
51031000	- Noils of wool or of fine animal hair	**5%**	A
51032000	- Other waste of wool or of fine animal hair	**5%**	A
51033000	- Waste of coarse animal hair	**5%**	A
51040000	Garnetted stock of wool or of fine or coarse animal hair	**5%**	A
51051000	- Carded wool	**5%**	A
51052100	- - Combed wool in fragments	**5%**	A
51052900	- - Other	**5%**	A
51053100	- - Of Kashmir (cashmere) goats	**5%**	A
51053900	- - Other	**5%**	A
51054000	- Coarse animal hair, carded or combed	**5%**	A
51061000	- Containing 85 % or more by weight of wool	**5%**	A
51062000	- Containing less than 85 % by weight of wool	**5%**	A
51071000	- Containing 85 % or more by weight of wool	**5%**	A
51072000	- Containing less than 85 % by weight of wool	**5%**	A
51081000	- Carded	**5%**	A
51082000	- Combed	**5%**	A
51091000	- Containing 85 % or more by weight of wool or of fine animal hair	**5%**	A
51099000	- Other	**5%**	A
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	**5%**	A
51111110	- - - For making abayas (men's cloaks)	**5%**	B
51111190	- - - Other	**5%**	A
51111910	- - - For making abayas (men's cloaks)	**5%**	B
51111990	- - - Other	**5%**	A
51112010	- - - For making abayas (men's cloaks)	**5%**	A
51112090	- - - Other	**5%**	A
51113010	- - - For making abayas (men's cloaks)	**5%**	A
51113090	- - - Other	**5%**	A
51119010	- - - For making abayas (men's cloaks)	**5%**	A
51119090	- - - Other	**5%**	A
51121110	- - - For making abayas (men's cloaks)	**5%**	A
51121190	- - - Other	**5%**	A
51121910	- - - For making abayas (men's cloaks)	**5%**	A
51121990	- - - Other	**5%**	A
51122010	- - - For making abayas (men's cloaks)	**5%**	A
51122090	- - - Other	**5%**	A
51123010	- - - For making abayas (men's cloaks)	**5%**	A
51123090	- - - Other	**5%**	A
51129010	- - - For making abayas (men's cloaks)	**5%**	A
51129090	- - - Other	**5%**	B
51130011	- - - - For making abayas (men's cloaks)	**5%**	A
51130019	- - - - Other	**5%**	A
51130020	- - - Woven fabrics of horsehair	**5%**	A
52010000	Cotton, not carded or combed	**5%**	B
52021000	- Yarn waste (including thread waste)	**5%**	A
52029100	- - Garnetted stock	**5%**	A
52029900	- - Other	**5%**	B
52030000	Cotton, carded or combed	**5%**	A
52041100	- - Containing 85 % or more by weight of cotton	**5%**	B
52041900	- - Other	**5%**	A
52042000	- Put up for retail sale	**5%**	B
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	**5%**	A
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%**	A
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%**	A

52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	**5%**	A
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	**5%**	A
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	**5%**	A
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not excecding 43 metric number)	**5%**	A
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%**	A
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	**5%**	A
52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	**5%**	A
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%**	A
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	**5%**	A
52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	**5%**	A
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%**	A
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%**	A
52053400	- - Measuring per single yarn less than 192.3 1 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	**5%**	A
52053500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	**5%**	A
52054100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	**5%**	A
52054200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric numher but not exceeding 43 metric number per single yarn)	**5%**	A
52054300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric numher but not exceeding 52 metric number per single yarn)	**5%**	A
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%**	A
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%**	A
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%**	A
52054800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	**5%**	C
52061100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	**5%**	A
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%**	A
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%**	A
52061400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	**5%**	A
52061500	- - Measuring less than 125 decitex (exceeding 80 metric number)	**5%**	A
52062100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	**5%**	A
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%**	A
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%**	A
52062400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	**5%**	A
52062500	- - Measuring less than 125 decitex (exceeding 80 metric number)	**5%**	A
52063100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	**5%**	A
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%**	A
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%**	A

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%**	A
52063500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	**5%**	A
52064100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	**5%**	A
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%**	A
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%**	A
52064400	- - Measuring per single yarn less than 192.3 1 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	**5%**	A
52064500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	**5%**	A
52071000	- Containing 85 % or more by weight of cotton	**5%**	A
52079000	- Other	**5%**	A
52081100	- - Plain weave, weighing not more than 100 g/㎡	**5%**	B
52081200	- - Plain weave, weighing more than 100 g/㎡	**5%**	A
52081300	- - 3-thread or 4-thread twill, including cross twill	**5%**	B
52081900	- - Other fabrics	**5%**	A
52082100	- - Plain weave, weighing not more than 100 g/㎡	**5%**	A
52082200	- - Plain weave, weighing more than 100 g/㎡	**5%**	A
52082300	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52082900	- - Other fabrics	**5%**	B
52083100	- - Plain weave, weighing not more than 100 g/㎡	**5%**	C
52083200	- - Plain weave, weighing more than 100 g/㎡	**5%**	C
52083300	- - 3-thread or 4-thread twill, including cross twill	**5%**	C
52083900	- - Other fabrics	**5%**	B
52084100	- - Plain weave, weighing not more than 100 g/㎡	**5%**	A
52084200	- - Plain weave, weighing more than 100 g/㎡	**5%**	C
52084300	- - 3-thread or 4-thread twill, including cross twill	**5%**	B
52084900	- - Other fabrics	**5%**	A
52085100	- - Plain weave, weighing not more than 100 g/㎡	**5%**	C
52085200	- - Plain weave, weighing more than 100 g/㎡	**5%**	B
52085900	- - Other fabrics	**5%**	B
52091100	- - Plain weave	**5%**	A
52091200	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52091900	- - Other fabrics	**5%**	B
52092100	- - Plain weave	**5%**	A
52092200	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52092900	- - Other fabrics	**5%**	A
52093100	- - Plain weave	**5%**	B
52093200	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52093900	- - Other fabrics	**5%**	C
52094100	- - Plain weave	**5%**	A
52094200	- - Denim	**5%**	B
52094300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	**5%**	A
52094900	- - Other fabrics	**5%**	A
52095100	- - Plain weave	**5%**	A
52095200	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52095900	- - Other fabrics	**5%**	C
52101100	- - Plain weave	**5%**	A
52101900	- - Other fabrics	**5%**	B
52102100	- - Plain weave	**5%**	A
52102900	- - Other fabrics	**5%**	A
52103100	- - Plain weave	**5%**	B
52103200	- - 3-thread or 4-thread twill, including cross twill	**5%**	C
52103900	- - Other fabrics	**5%**	A
52104100	- - Plain weave	**5%**	A
52104900	- - Other fabrics	**5%**	B
52105100	- - Plain weave	**5%**	A
52105900	- - Other fabrics	**5%**	B
52111100	- - Plain weave	**5%**	A
52111200	- - 3-thread or 4-thread twill, including cross twili	**5%**	A
52111900	- - Other fabrics	**5%**	A
52112000	- Bleached	**5%**	A
52113100	- - Plain weave	**5%**	A
52113200	- - 3-thread or 4-thread twill, including cross twill	**5%**	B
52113900	- - Other fabrics	**5%**	B
52114100	- - Plain weave	**5%**	A
52114200	- - Denim	**5%**	A
52114300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	**5%**	A

52114900	- - Other fabrics	**5%**	A
52115100	- - Plain weave	**5%**	A
52115200	- - 3-thread or 4-thread twill, including cross twill	**5%**	A
52115900	- - Other fabrics	**5%**	A
52121100	- - Unbleached	**5%**	A
52121200	- - Bleached	**5%**	A
52121300	- - Dyed	**5%**	C
52121400	- - Of yarns of different colours	**5%**	A
52121500	- - Printed	**5%**	B
52122100	- - Unbleached	**5%**	A
52122200	- - Bleached	**5%**	A
52122300	- - Dyed	**5%**	A
52122400	- - Of yarns of different colours	**5%**	A
52122500	- - Printed	**5%**	A
53011000	- Flax, raw or retted	**5%**	A
53012100	- - Broken or scutched	**5%**	A
53012900	- - Other	**5%**	A
53013000	- Flax tow and waste	**5%**	A
53021000	- True hemp, raw or retted	**5%**	A
53029000	- Other	**5%**	A
53031000	- Jute and other textile bast fibres, raw or retted	**5%**	A
53039000	- Other	**5%**	A
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%**	A
53061000	- Single	**5%**	A
53062000	- Multiple (folded) or cabled	**5%**	A
53071000	- Single	**5%**	A
53072000	- Multiple (folded) or cabled	**5%**	A
53081000	- Coir yarn	**5%**	A
53082000	- True hemp yarn	**5%**	A
53089000	- Other	**5%**	A
53091100	- - Unbleached or bleached	**5%**	A
53091900	- - Other	**5%**	B
53092100	- - Unbleached or bleached	**5%**	A
53092900	- - Other	**5%**	B
53101000	- Unbleached	**5%**	A
53109000	- Other	**5%**	A
53110000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	**5%**	B
54011010	- - - Put up for retail sale	**5%**	B
54011090	- - - Other	**5%**	C
54012010	- - - Put up for retail sale	**5%**	A
54012090	- - - Other	**5%**	B
54021100	- - Of aramids	**5%**	A
54021900	- - Other	**5%**	B
54022000	- High tenacity yarn of polyesters, whether or not textured:	**5%**	C
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	**5%**	A
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	**5%**	A
54023300	- - Of polyesters	**5%**	A
54023400	- - Of polypropylene	**5%**	B
54023900	- - Other	**5%**	B
54024400	- - Elastomeric	**5%**	C
54024500	- - Other, of nylon or other polyamides	**5%**	B
54024600	- - Other, of polyesters, partially oriented	**5%**	A
54024700	- - Other, of polyesters	**5%**	A
54024800	- - Other, of polypropylene	**5%**	B
54024900	- - Other	**5%**	A
54025100	- - Of nylon or other polyamides	**5%**	A
54025200	- - Of polyesters	**5%**	C
54025300	- - Of polypropylene	**5%**	A
54025900	- - Other	**5%**	A
54026100	- - Of nylon or other polyamides	**5%**	B
54026200	- - Of polyesters	**5%**	A
54026300	- - Of polypropylene	**5%**	B
54026900	- - Other	**5%**	B
54031000	- High tenacity yarn of viscose rayon	**5%**	A
54033100	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	**5%**	A
54033200	- - Of viscose rayon, with a twist exceeding 120 turns per metre	**5%**	A
54033300	- - Of cellulose acetate	**5%**	A
54033900	- - Other	**5%**	C
54034100	- - Of viscose rayon	**5%**	A

54034200	- - Of cellulose acetate	**5%**	A
54034900	- - Other	**5%**	A
54041100	- - Elastomeric	**5%**	A
54041200	- - Other, of polypropylene	**5%**	A
54041900	- - Other	**5%**	B
54049000	- Other	**5%**	B
54050010	- - - Monofilament	**5%**	A
54050090	- - - Other	**5%**	A
54060000	Man-made filament yarn (other than sewing thread), put up for retail sale	**5%**	A
54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	**5%**	B
54072000	- Woven fabrics obtained from strip or the like	**5%**	A
54073000	- Fabrics specified in Note 9 to Section XI	**5%**	B
54074100	- - Unbleached or Bleached	**5%**	A
54074200	- - Dyed	**5%**	B
54074300	- - Of yarns of different colours	**5%**	A
54074400	- - Printed	**5%**	B
54075100	- - Unbleached or bleached	**5%**	A
54075200	- - Dyed	**5%**	C
54075300	- - Of yarns of different colours	**5%**	C
54075400	- - Printed	**5%**	B
54076100	- - Containing 85 % or more by weight of non-textured polyester filaments	**5%**	C
54076900	- - Other	**5%**	C
54077100	- - Unbleached or bleached	**5%**	A
54077200	- - Dyed	**5%**	C
54077300	- - Of yarns of different colours	**5%**	A
54077400	- - Printed	**5%**	B
54078100	- - Unbleached or bleached	**5%**	C
54078200	- - Dyed	**5%**	B
54078300	- - Of yarns of different colours	**5%**	A
54078400	- - Printed	**5%**	C
54079100	- - Unbleached or bleached	**5%**	B
54079200	- - Dyed	**5%**	A
54079300	- - Of yarns of different colours	**5%**	B
54079400	- - Printed	**5%**	C
54081000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	**5%**	C
54082100	- - Unbleached or bleached	**5%**	A
54082200	- - Dyed	**5%**	C
54082300	- - Of yarns of different colours	**5%**	B
54082400	- - Printed	**5%**	A
54083100	- - Unbleached or bleached	**5%**	A
54083200	- - Dyed	**5%**	C
54083300	- - Of yarns of different colours	**5%**	A
54083400	- - Printed	**5%**	A
55011100	- - Of aramids	**5%**	B
55011900	- - Other	**5%**	C
55012000	- Of polyesters	**5%**	A
55013000	- Acrylic or modacrylic	**5%**	C
55014000	- Of polypropylene	**5%**	A
55019000	- Other	**5%**	A
55021000	- Of cellulose acetate	**5%**	A
55029000	- Other	**5%**	A
55031100	- - Of aramids	**5%**	A
55031900	- - Others	**5%**	A
55032000	- Of polyesters	**5%**	B
55033000	- Acrylic or modacrylic	**5%**	A
55034000	- Of polypropylene	**5%**	C
55039000	- Other	**5%**	A
55041000	- Of viscose rayon	**5%**	A
55049000	- Other	**5%**	A
55051000	- Of synthetic fibres	**5%**	A
55052000	- Of artificial fibres	**5%**	A
55061000	- Of nylon or other polyamides	**5%**	A
55062000	- Of polyesters	**5%**	A
55063000	- Acrylic or modacrylic	**5%**	A
55064000	- Of polypropylene	**5%**	A
55069000	- Other	**5%**	A
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	**5%**	A
55081010	- - - Put up for retail sale	**5%**	A
55081090	- - - Other	**5%**	A
55082010	- - - Put up for retail sale	**5%**	A
55082090	- - - Other	**5%**	A
55091100	- - Single yarn	**5%**	A

55091200	- - Multiple (folded) or cabled yarn	**5%**	A
55092100	- - Single yarn	**5%**	A
55092200	- - Multiple (folded) or cabled yarn	**5%**	A
55093100	- - Single yarn	**5%**	A
55093200	- - Multiple (folded) or cabled yarn	**5%**	A
55094100	- - Single yarn	**5%**	A
55094200	- - Multiple (folded) or cabled yarn	**5%**	A
55095100	- - Mixed mainly or solely with artificial staple fibres	**5%**	B
55095200	- - Mixed mainly or solely with wool or fine animal hair	**5%**	A
55095300	- - Mixed mainly or solely with cotton	**5%**	A
55095900	- - Other	**5%**	B
55096100	- - Mixed mainly or solely with wool or fine animal hair	**5%**	A
55096200	- - Mixed mainly or solely with cotton	**5%**	A
55096900	- - Other	**5%**	A
55099100	- - Mixed mainly or solely with wool or fine animal hair	**5%**	A
55099200	- - Mixed mainly or solely with cotton	**5%**	A
55099900	- - Other	**5%**	A
55101100	- - Single yarn	**5%**	A
55101200	- - Multiple (folded) or cabled yarn	**5%**	A
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	**5%**	A
55103000	- Other yarn, mixed mainly or solely with cotton	**5%**	A
55109000	- Other yarn	**5%**	A
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	**5%**	A
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	**5%**	A
55113000	- Of artificial staple fibres	**5%**	A
55121100	- - Unbleached or bleached	**5%**	C
55121900	- - Other	**5%**	C
55122100	- - Unbleached or bleached	**5%**	A
55122900	- - Other	**5%**	C
55129100	- - Unbleached or bleached	**5%**	A
55129900	- - Other	**5%**	C
55131100	- - Of polyester staple fibres, plain weave	**5%**	B
55131200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	**5%**	A
55131300	- - Other woven fabrics of polyester staple fibres	**5%**	A
55131900	- - Other woven fabrics	**5%**	C
55132100	- - Of polyester staple fibres, plain weave	**5%**	B
55132300	- - Other woven fabrics of polyester staple fibres	**5%**	A
55132900	- - Other woven fabrics	**5%**	C
55133100	- - Of polyester staple fibres, plain weave	**5%**	B
55133900	- - Other woven fabrics	**5%**	A
55134100	- - Of polyester staple fibres, plain weave	**5%**	A
55134900	- - Other woven fabrics	**5%**	A
55141100	- - Of polyester staple fibres, plain weave	**5%**	B
55141200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	**5%**	A
55141900	- - Other woven fabrics	**5%**	A
55142100	- - Of polyester staple fibres, plain weave	**5%**	A
55142200	- - 3-thread or 4-thread twill. including cross twill, of polyester staple fibres	**5%**	A
55142300	- - Other woven fabrics of polyester staple fibres	**5%**	A
55142900	- - Other woven fabrics	**5%**	B
55143000	- Of yarns of different colours	**5%**	A
55144100	- - Of polyester staple fibres, plain weave	**5%**	B
55144200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	**5%**	B
55144300	- - Other woven fabrics of polyester staple fibres	**5%**	B
55144900	- - Other woven fabrics	**5%**	A
55151100	- - Mixed mainly or solely with viscose rayon staple fibres	**5%**	B
55151200	- - Mixed mainly or solely with man-made filaments	**5%**	B
55151300	- - Mixed mainly or solely with wool or fine animal hair	**5%**	A
55151900	- - Other	**5%**	B
55152100	- - Mixed mainly or solely with man-made filaments	**5%**	B
55152200	- - Mixed mainly or solely with wool or fine animal hair	**5%**	A
55152900	- - Other	**5%**	A
55159100	- - Mixed mainly or solely with man-made filaments	**5%**	A
55159900	- - Other	**5%**	A
55161100	- - Unbleached or bleached	**5%**	A
55161200	- - Dyed	**5%**	C
55161300	- - Of yarns of different colours	**5%**	A
55161400	- - Printed	**5%**	B
55162100	- - Unbleached or bleached	**5%**	A
55162200	- - Dyed	**5%**	C
55162300	- - Of yarns of different colours	**5%**	A

55162400	- - Printed	**5%**	B
55163100	- - Unbleached or bleached	**5%**	A
55163200	- - Dyed	**5%**	B
55163300	- - Of yarns of different colours	**5%**	A
55163400	- - Printed	**5%**	A
55164100	- - Unbleached or bleached	**5%**	B
55164200	- - Dyed	**5%**	A
55164300	- - Of yarns of different colours	**5%**	A
55164400	- - Printed	**5%**	B
55169100	- - Unbleached or bleached	**5%**	C
55169200	- - Dyed	**5%**	A
55169300	- - Of yarns of different colours	**5%**	A
55169400	- - Printed	**5%**	C
56012110	- - - Cotton buds	**5%**	C
56012190	- - - Other	**5%**	B
56012200	- - Of man-made fibres	**5%**	C
56012900	- - Other	**5%**	A
56013000	- Textile flock and dust and mill neps	**5%**	A
56021000	- Needleloom felt and stitch-bonded fibre fabrics	**5%**	C
56022100	- - Of wool or fine animal hair	**5%**	A
56022900	- - Of other textile materials	**5%**	A
56029000	- Other	**5%**	A
56031100	- - Weighing not more than 25 g/㎡	**5%**	C
56031200	- - Weighing more than 25 g/㎡ but not more than 70 g/㎡	**5%**	C
56031300	- - Weighing more than 70 g/㎡ but not more than 150 g/㎡	**5%**	C
56031400	- - Weighing more than 150 g/㎡	**5%**	C
56039100	- - Weighing not more than 25 g/㎡	**5%**	A
56039200	- - Weighing more than 25 g/㎡ but not more than 70 g/㎡	**5%**	C
56039300	- - Weighing more than 70 g/㎡ but not more than 150 g/㎡	**5%**	C
56039400	- - Weighing more than 150 g/㎡	**5%**	C
56041000	- Rubber thread and cord, textile covered	**5%**	C
56049000	- Other	**5%**	A
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%**	B
56060010	- - - Gimped yarn, and strip and the like	**5%**	A
56060020	- - - Chenille yarn	**5%**	A
56060030	- - - Loop wale-yarn	**5%**	A
56072110	- - - Not plaited	**5%**	B
56072120	- - - Plaited	**5%**	A
56072910	- - - Not plaited	**5%**	A
56072920	- - - Plaited	**5%**	B
56074110	- - - Not plaited	**5%**	C
56074120	- - - Plaited	**5%**	B
56074910	- - - Not plaited	**5%**	B
56074920	- - - Plaited	**5%**	B
56075010	- - - Not plaited	**5%**	C
56075020	- - - Plaited	**5%**	B
56079010	- - - Not plaited	**5%**	C
56079021	- - - - Of jute or of other textile bast fibres of heading 53.03	**5%**	A
56079029	- - - - Other	**5%**	B
56081100	- - Made up fishing nets	**5%**	C
56081900	- - Other	**5%**	B
56089000	- Other	**5%**	B
56090010	- - - Shoe laces	**5%**	A
56090020	- - - Clotheslines	**5%**	B
56090030	- - - Slings	**5%**	C
56090090	- - - Other	**5%**	C
57011000	- Of wool or fine animal hair	**5%**	A
57019000	- Of other textile materials	**5%**	B
57021000	- " Kelem ", " Schumacks ", " Karamanie " and similar hand-woven rugs	**5%**	A
57022000	- Floor coverings of coconut fibres (coir)	**5%**	A
57023110	- - - Machine-made carpets	**5%**	A
57023120	- - - Rugs and the like	**5%**	A
57023190	- - - Other	**5%**	A
57023210	- - - Carpets, rugs and moquette	**5%**	B
57023220	- - - Carpets and rugs of chenille yarns	**5%**	B
57023290	- - - Other	**5%**	B
57023900	- - Of other textile materials	**5%**	A
57024110	- - - Machine-made carpets	**5%**	A
57024120	- - - Rugs and the like	**5%**	A
57024190	- - - Other	**5%**	C
57024210	- - - Carpets, rugs and moquette	**5%**	A
57024221	- - - - Bed and table covers	**5%**	C
57024229	- - - - Other	**5%**	C
57024230	- - - Prayer rugs	**5%**	C

57024290	- - - Other	**5%**	C
57024911	- - - - Prayer rugs	**5%**	A
57024919	- - - - Other	**5%**	C
57024990	- - - Other	**5%**	A
57025000	- Other, not of pile construction, not made up	**5%**	A
57029110	- - - Machine-made carpets	**5%**	C
57029120	- - - Rugs and the like	**5%**	A
57029190	- - - Other	**5%**	A
57029210	- - - Moquette carpets and rugs	**5%**	C
57029220	- - - Prayer rugs	**5%**	A
57029290	- - - Other	**5%**	C
57029911	- - - - Prayer rugs	**5%**	A
57029919	- - - - Other	**5%**	B
57029990	- - - Other	**5%**	B
57031000	- Of wool or fine animal hair	**5%**	A
57032100	- - Turf	**5%**	C
57032900	- - Other	**5%**	C
57033100	- - Turf	**5%**	C
57033910	- - - Carpets, rugs and moquette	**5%**	A
57033920	- - - Carpets and rugs of chenille yarn	**5%**	A
57033930	- - - Prayer rugs	**5%**	A
57033990	- - - Other	**5%**	A
57039011	- - - Prayer rugs	**5%**	A
57039019	- - - - Other	**5%**	A
57039090	- - - Other	**5%**	A
57041000	- Tiles, having a maximum surface area of 0.3 ㎡	**5%**	A
57042000	- Tiles, having a maximum surface area exceeding 0.3 ㎡ but not exceeding 1 ㎡	**5%**	C
57049000	- Other	**5%**	C
57050011	- - - - Carpts and rugs of chenille yarn	**5%**	C
57050012	- - - - Prayer rugs	**5%**	A
57050019	- - - - Other	**5%**	A
57050020	- - - Non-woven carpets, consisting of a layer of carded textile fibres crimped and held in position by rubber, plastics, etc	**5%**	C
57050030	- - - Knitted or crocheted carpets having the appearance of moquette or furskins	**5%**	A
57050090	- - - Other	**5%**	C
58011010	- - - For making abayas (Men's cloaks)	**5%**	A
58011090	- - - Other	**5%**	A
58012100	- - Uncut weft pile fabrics	**5%**	A
58012200	- - Cut corduroy	**5%**	A
58012300	- - Other weft pile fabrics	**5%**	A
58012600	- - Chenille fabrics	**5%**	A
58012700	- - Warp pile fabrics	**5%**	A
58013100	- - Uncut weft pile fabrics	**5%**	B
58013200	- - Cut corduroy	**5%**	A
58013300	- - Other weft pile fabrics	**5%**	C
58013600	- - Chenille fabrics	**5%**	B
58013700	- - Warp pile fabrics	**5%**	C
58019011	- - - - For making abayas (Men's cloaks)	**5%**	A
58019019	- - - - Other	**5%**	A
58019090	- - - Other	**5%**	B
58021000	- Terry towelling and similar woven terry fabrics, of cotton	**5%**	C
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	**5%**	B
58023000	- Tufted textile fabrics	**5%**	A
58030000	Gauze, other than narrow fabrics of heading 58.06	**5%**	B
58041000	- Tulles and other net fabrics	**5%**	C
58042100	- - Of man-made fibres	**5%**	B
58042900	- - Of other textile materials	**5%**	B
58043000	- Hand-made lace	**5%**	A
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%**	A
58061000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	**5%**	C
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	**5%**	C
58063100	- - Of cotton	**5%**	C
58063200	- - Of man-made fibres	**5%**	C
58063900	- - Of other textile materials	**5%**	C
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	**5%**	A
58071000	- Woven	**5%**	B
58079000	- Other	**5%**	A
58081000	- Braids in the piece	**5%**	A

58089000	- Other	**5%**	B
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%**	B
58101000	- Embroidery without visible ground	**5%**	A
58109100	- - Of cotton	**5%**	B
58109200	- - Of man-made fibres	**5%**	B
58109900	- - Of other textile materials	**5%**	C
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%**	C
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	**5%**	B
59019010	- - - Tracing cloth	**5%**	B
59019020	- - - Prepared painting canvas	**5%**	C
59019030	- - - Stiffened textile fabrics of a kind used for hat foundations	**5%**	A
59021000	- Of nylon or other polyamides	**5%**	A
59022000	- Of polyesters	**5%**	A
59029000	- Other	**5%**	B
59031000	- With Poly (vinyl chloride)	**5%**	A
59032000	- With polyurethane	**5%**	A
59039000	- Other	**5%**	C
59041000	- Linoleum	**5%**	A
59049000	- Other	**5%**	A
59050010	- - - Of chenille	**5%**	A
59050020	- - - Of cotton	**5%**	A
59050060	- - - Of man-made textile materials	**5%**	A
59050090	- - - Of other textile materials	**5%**	C
59061000	- Adhesive tape of a width not exceeding 20 cm	**5%**	C
59069100	- - Knitted or crocheted	**5%**	A
59069900	- - Other	**5%**	C
59070011	- - - - Textiles fabrics coated with tar,bitumen or similar materials of a kind used for goods covering and covering fabrics	**5%**	B
59070012	- - - - Textiles fabrics coated with waxy materials	**5%**	C
59070013	- - - - Thin textiles fabrics coated or saturated with a preparation based on natural resins and camphor	**5%**	A
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%**	A
59070015	- - - - Textile fabrics coated with silicates to render them non-inflammable (for example, for fire-proof screens)	**5%**	A
59070019	- - - - Other	**5%**	C
59070020	- - - Painted canvas being theatrical scenery, studio back-cloths or the like	**5%**	C
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%**	A
59090010	- - - For fire-fighting	**5%**	B
59090090	- - - Other	**5%**	C
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%**	B
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%**	C
59112000	- Bolting cloth, whether or not made up	**5%**	A
59113100	- - Weighing less than 650 g/㎡	**5%**	C
59113200	- - Weighing 650 g/㎡ or more	**5%**	B
59114000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	**5%**	B
59119000	- Other	**5%**	C
60011000	- Long pile fabrics	**5%**	B
60012100	- - Of cotton	**5%**	A
60012200	- - Of man-made fibres	**5%**	A
60012900	- - Of other textile materials	**5%**	B
60019100	- - Of cotton	**5%**	B
60019200	- - Of man-made fibres	**5%**	B
60019900	- - Of other textile materials	**5%**	B
60024000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	**5%**	A
60029000	- Other	**5%**	A
60031000	- Of wool or fine animal hair	**5%**	A

60032000	- Of cotton	**5%**	A
60033000	- Of synthetic fibres	**5%**	A
60034000	- Of artificial fibres	**5%**	A
60039000	- Other	**5%**	A
60041000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	**5%**	C
60049000	- Other	**5%**	B
60052100	- - Unbleached or bleached	**5%**	A
60052200	- - Dyed	**5%**	A
60052300	- - Of yarns of different colours	**5%**	A
60052400	- - Printed	**5%**	A
60053500	- - Fabrics specified in Subheading Note 1 to this Chapter	**5%**	C
60053600	- - Other, unbleached or bleached	**5%**	C
60053700	- - Other, dyed	**5%**	B
60053800	- - Other, of yarns of different colours	**5%**	A
60053900	- - Other, printed	**5%**	C
60054100	- - Unbleached or bleached	**5%**	A
60054200	- - Dyed	**5%**	A
60054300	- - Of other textile materials	**5%**	A
60054400	- - Printed	**5%**	A
60059000	- Other	**5%**	C
60061000	- Of wool or fine animal hair	**5%**	A
60062100	- - Unbleached or bleached	**5%**	A
60062200	- - Dyed	**5%**	B
60062300	- - Of yarns of different colours	**5%**	B
60062400	- - Printed	**5%**	B
60063100	- - Unbleached or bleached	**5%**	C
60063200	- - Dyed	**5%**	C
60063300	- - Of yarns of different colours	**5%**	B
60063400	- - Printed	**5%**	B
60064100	- - Unbleached or bleached	**5%**	B
60064200	- - Dyed	**5%**	A
60064300	- - Of yarns of different colours	**5%**	A
60064400	- - Printed	**5%**	B
60069000	- Other	**5%**	B
61012000	- Of cotton	**5%**	C
61013000	- Of man-made fibres	**5%**	C
61019000	- Of other textile materials	**5%**	C
61021000	- Of wool or fine animal hair	**5%**	C
61022000	- Of cotton	**5%**	C
61023000	- Of man-made fibres	**5%**	B
61029000	- Of other textile materials	**5%**	C
61031000	- Suits	**5%**	C
61032200	- - Of cotton	**5%**	B
61032300	- - Of synthetic fibres	**5%**	A
61032900	- - Of other textile materials	**5%**	B
61033100	- - Of wool or fine animal hair	**5%**	B
61033200	- - Of cotton	**5%**	C
61033300	- - Of synthetic fibres	**5%**	C
61033900	- - Of other textile materials	**5%**	C
61034100	- - Of wool or fine animal hair	**5%**	C
61034200	- - Of cotton	**5%**	C
61034300	- - Of synthetic fibres	**5%**	C
61034900	- - Of other textile materials	**5%**	C
61041300	- - Of synthetic fibres	**5%**	B
61041900	- - Of other textile materials	**5%**	C
61042200	- - Of cotton	**5%**	C
61042300	- - Of synthetic fibres	**5%**	A
61042900	- - Of other textile materials	**5%**	A
61043100	- - Of wool or fine animal hair	**5%**	A
61043200	- - Of cotton	**5%**	C
61043300	- - Of synthetic fibres	**5%**	B
61043900	- - Of other textile materials	**5%**	C
61044100	- - Of wool or fine animal hair	**5%**	A
61044200	- - Of cotton	**5%**	C
61044300	- - Of synthetic fibres	**5%**	B
61044400	- - Of artificial fibres	**5%**	B
61044900	- - Of other textile materials	**5%**	C
61045100	- - Of wool or fine animal hair	**5%**	B
61045200	- - Of cotton	**5%**	B
61045300	- - Of synthetic fibres	**5%**	B
61045900	- - Of other textile materials	**5%**	C
61046100	- - Of wool or fine animal hair	**5%**	B
61046200	- - Of cotton	**5%**	C
61046300	- - Of synthetic fibres	**5%**	C
61046900	- - Of other textile materials	**5%**	C

61051000	- Of cotton	**5%**	C
61052000	- Of man-made fibres	**5%**	C
61059000	- Of other textile materials	**5%**	C
61061000	- Of cotton	**5%**	B
61062000	- Of man-made fibres	**5%**	C
61069000	- Of other textile materials	**5%**	B
61071100	- - Of cotton	**5%**	A
61071200	- - Of man-made fibres	**5%**	B
61071900	- - Of other textile materials	**5%**	A
61072100	- - Of cotton	**5%**	A
61072200	- - Of man-made fibres	**5%**	A
61072900	- - Of other textile materials	**5%**	A
61079100	- - Of cotton	**5%**	C
61079900	- - Of other textile materials	**5%**	A
61081100	- - Of man-made fibres	**5%**	A
61081900	- - Of other textile materials	**5%**	A
61082100	- - Of cotton	**5%**	C
61082200	- - Of man-made fibres	**5%**	A
61082900	- - Of other textile materials	**5%**	B
61083100	- - Of cotton	**5%**	B
61083200	- - Of man-made fibres	**5%**	C
61083900	- - Of other textile materials	**5%**	C
61089100	- - Of cotton	**5%**	B
61089200	- - Of man-made fibres	**5%**	A
61089900	- - Of other textile materials	**5%**	C
61091000	- Of cotton	**5%**	B
61099000	- Of other textile materials	**5%**	A
61101100	- - Of wool	**5%**	B
61101200	- - Of Kashmir (cashmere) goats	**5%**	B
61101900	- - Other	**5%**	B
61102000	- Of cotton	**5%**	A
61103000	- Of man-made fibres	**5%**	A
61109000	- Of other textile materials	**5%**	C
61112000	- Of cotton	**5%**	B
61113000	- Of synthetic fibres	**5%**	C
61119000	- Of other textile materials	**5%**	C
61121100	- - Of cotton	**5%**	B
61121200	- - Of synthetic fibres	**5%**	B
61121900	- - Of other textile materials	**5%**	C
61122000	- Ski suits	**5%**	A
61123100	- - Of synthetic fibres	**5%**	B
61123900	- - Of other textile materials	**5%**	B
61124100	- - Of synthetic fibres	**5%**	A
61124900	- - Of other textile materials	**5%**	A
61130000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	**5%**	C
61142000	- Of cotton	**5%**	B
61143000	- Of man-made fibres	**5%**	C
61149000	- Of other textile materials	**5%**	A
61151000	- Graduated compression hosiery (for example, stockings for varicose veins)	**5%**	A
61152100	- - Of synthetic fibre, measuring per single yarn less than 67 decitex	**5%**	B
61152200	- - Of synthetic fibre, measuring per single yarn 67 decitex or more	**5%**	A
61152900	- - Of other textile materials	**5%**	B
61153000	- Other women's full-length or knee- length hosiery, measuring per single yarn less than 67 decitex	**5%**	B
61159400	- - Of wool or fine animal hair	**5%**	B
61159500	- - Of cotton	**5%**	C
61159600	- - Of synthetic fibres	**5%**	B
61159900	- - Of other textile materials	**5%**	C
61161000	- Impregnated, coated, covered or laminated with plastics or rubber	**5%**	A
61169100	- - Of wool or fine animal hair	**5%**	A
61169200	- - Of cotton	**5%**	A
61169300	- - Of synthetic fibres	**5%**	B
61169900	- - Of other textile materials	**5%**	B
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	**5%**	B
61178000	- Other accessories	**5%**	B
61179000	- Parts	**5%**	C
62012010	- - - Cloaks	**5%**	A
62012090	- - - Other	**5%**	A
62013000	- Of cotton	**5%**	A
62014000	- Of man-made fibres	**5%**	A
62019000	- Of other textile materials	**5%**	A
62022000	- Of wool or fine animal hair	**5%**	B
62023000	- Of cotton	**5%**	B
62024010	- - - Women's cloaks	**5%**	B

62024090	- - - Other	**5%**	B
62029011	- - - - Women's cloaks	**5%**	B
62029019	- - - - Other	**5%**	A
62029090	- - - Other	**5%**	B
62031100	- - Of wool or fine animal hair	**5%**	C
62031200	- - Of synthetic fibres	**5%**	C
62031900	- - Of other textile materials	**5%**	C
62032200	- - Of cotton	**5%**	C
62032300	- - Of synthetic fibres	**5%**	B
62032900	- - Of other textile materials	**5%**	C
62033100	- - Of wool or fine animal hair	**5%**	B
62033200	- - Of cotton	**5%**	C
62033300	- - Of synthetic fibres	**5%**	C
62033900	- - Of other textile materials	**5%**	C
62034100	- - Of wool or fine animal hair	**5%**	C
62034200	- - Of cotton	**5%**	A
62034300	- - Of synthetic fibres	**5%**	B
62034900	- - Of other textile materials	**5%**	C
62041100	- - Of wool or fine animal hair	**5%**	B
62041200	- - Of cotton	**5%**	C
62041300	- - Of synthetic fibres	**5%**	C
62041900	- - Of other textile materials	**5%**	C
62042100	- - Of wool or fine animal hair	**5%**	A
62042200	- - Of cotton	**5%**	C
62042300	- - Of synthetic fibres	**5%**	B
62042900	- - Of other textile materials	**5%**	C
62043100	- - Of wool or fine animal hair	**5%**	B
62043200	- - Of cotton	**5%**	C
62043300	- - Of synthetic fibres	**5%**	B
62043900	- - Of other textile materials	**5%**	C
62044100	- - Of wool or fine animal hair	**5%**	B
62044200	- - Of cotton	**5%**	A
62044300	- - Of synthetic fibres	**5%**	A
62044400	- - Of artificial fibres	**5%**	C
62044900	- - Of other textile materials	**5%**	B
62045100	- - Of wool or fine animal hair	**5%**	B
62045200	- - Of cotton	**5%**	C
62045300	- - Of synthetic fibres	**5%**	B
62045900	- - Of other textile materials	**5%**	B
62046100	- - Of wool or fine animal hair	**5%**	B
62046200	- - Of cotton	**5%**	A
62046300	- - Of synthetic fibres	**5%**	A
62046900	- - Of other textile materials	**5%**	C
62052000	- Of cotton	**5%**	A
62053000	- Of man-made fibres	**5%**	C
62059000	- Of other textile materials	**5%**	C
62061000	- Of silk or silk waste	**5%**	C
62062000	- Of wool or fine animal hair	**5%**	B
62063000	- Of cotton	**5%**	B
62064000	- Of man-made fibres	**5%**	A
62069000	- Of other textile materials	**5%**	C
62071100	- - Of cotton	**5%**	C
62071900	- - Of other textile materials	**5%**	C
62072100	- - Of cotton	**5%**	C
62072200	- - Of man-made fibres	**5%**	A
62072900	- - Of other textile materials	**5%**	A
62079100	- - Of cotton	**5%**	C
62079900	- - Of other textile materials	**5%**	B
62081100	- - Of man-made fibres	**5%**	A
62081900	- - Of other textile materials	**5%**	A
62082100	- - Of cotton	**5%**	B
62082200	- - Of man-made fibres	**5%**	C
62082900	- - Of other textile materials	**5%**	C
62089100	- - Of cotton	**5%**	C
62089200	- - Of man-made fibres	**5%**	C
62089900	- - Of other textile materials	**5%**	C
62092000	- Of cotton	**5%**	C
62093000	- Of synthetic fibres	**5%**	C
62099000	- Of other textile materials	**5%**	B
62101010	- - - Disposable garments and suits of polypropylene whether or not sterilized for operation theatres	**5%**	C
62101090	- - - Other	**5%**	C
62102000	- Other garments, of the type described in heading 62.01	**5%**	C
62103000	- Other garments, of the type described in heading 62.02	**5%**	C
62104000	- Other men's or boys' garments	**5%**	C
62105000	- Other women's or girls' garments	**5%**	C

62111100	- - Men's or boys'	**5%**	C
62111200	- - Women's or girls'	**5%**	C
62112000	- Ski suits	**5%**	A
62113210	- - - Thobe (Dishdasha)	**5%**	C
62113220	- - - Training suits	**5%**	C
62113290	- - - Other	**5%**	B
62113310	- - - Thobe (Dishdasha)	**5%**	A
62113320	- - - Training suits	**5%**	C
62113390	- - - Other	**5%**	C
62113910	- - - Thobe (Dishdasha)	**5%**	C
62113920	- - - Training suits	**5%**	C
62113990	- - - Other	**5%**	B
62114200	- - Of cotton	**5%**	C
62114300	- - Of man-made fibres	**5%**	B
62114900	- - Of other textile materials	**5%**	C
62121000	- Brassieres	**5%**	C
62122000	- Girdles and panty-girdles	**5%**	A
62123000	- Corselettes	**5%**	A
62129000	- Other	**5%**	B
62132000	- Of cotton	**5%**	B
62139000	- Of other textile materials	**5%**	C
62141000	- Of silk or silk waste	**5%**	B
62142010	- - - Shawls	**5%**	A
62142020	- - - Mufflers	**5%**	A
62142090	- - - Other	**5%**	A
62143010	- - - Shawls	**5%**	A
62143020	- - - Mufflers	**5%**	A
62143030	- - - Scarves	**5%**	A
62143040	- - - Veils	**5%**	A
62143090	- - - Other	**5%**	B
62144010	- - - Shawls	**5%**	A
62144020	- - - Mufflers	**5%**	C
62144030	- - - Scarves	**5%**	A
62144040	- - - Veils	**5%**	A
62144090	- - - Other	**5%**	A
62149011	- - - - Shawls	**5%**	A
62149012	- - - - Mufflers	**5%**	C
62149013	- - - - Scarves	**5%**	A
62149014	- - - - Veils	**5%**	A
62149019	- - - - Other	**5%**	A
62149090	- - - Of other textile materials	**5%**	C
62151000	- Of silk or silk waste	**5%**	A
62152000	- Of man-made fibres	**5%**	A
62159000	- Of other textile materials	**5%**	B
62160000	Gloves, mittens and mitts	**5%**	B
62171010	- - - Stockings, socks and sockettes	**5%**	C
62171020	- - - Footwear without an outer sole, excluding infants' footwear	**5%**	C
62171031	- - - - With incorporate buckles or other fitting of precious metal, or are decorated with pearls, precious or semi-precious stones	**5%**	C
62171039	- - - - Other	**5%**	B
62171040	- - - Straps or badges (for ornamenting) or insignia placed on arms like Red Crescent & Civil Defence badges	**5%**	A
62171050	- - - Labels, badges, emblems and initials (other than those of headings 58.07, or 58.10)	**5%**	B
62171060	- - - Plaited strips (braids) for ornamenting foreparts of military uniform and the like, including those designed to be placed on shoulder or armpit	**5%**	B
62171070	- - - Pockets, sleeves, collars, collarettes, wimples, fallals of all kinds like cuffs, yokes, lapels and similar articles	**5%**	B
62171090	- - - Other	**5%**	C
62179010	- - - Armpit shields	**5%**	A
62179020	- - - Shoulder pads and the like for tailors	**5%**	A
62179090	- - - Other	**5%**	C
63011000	- Electric blankets	**5%**	C
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	**5%**	C
63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	**5%**	C
63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	**5%**	A
63019000	- Other blankets and travelling rugs	**5%**	C
63021000	- Bed linen, knitted or crocheted	**5%**	C
63022100	- - Of cotton	**5%**	C
63022200	- - Of man-made fibres	**5%**	C
63022900	- - Of other textile materials	**5%**	A
63023100	- - Of cotton	**5%**	C
63023200	- - Of man-made fibres	**5%**	C

63023900	- - Of other textile materials	**5%**	C
63024000	- Table linen, knitted or crocheted	**5%**	B
63025100	- - Of cotton	**5%**	C
63025300	- - Of man-made fibres	**5%**	B
63025900	- - Of other textile materials	**5%**	C
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	**5%**	C
63029110	- - - Pilgrimage (Ihram) towels	**5%**	B
63029120	- - - Ordinary towels, and bath towels	**5%**	C
63029130	- - - End - joined towels to be hanged on a reel	**5%**	A
63029140	- - - Kitchen towels for drying and wiping the pots	**5%**	C
63029190	- - - Other	**5%**	A
63029300	- - Of man-made fibres	**5%**	B
63029900	- - Of other textile materials	**5%**	C
63031200	- - Of synthetic fibres	**5%**	A
63031900	- - Of other textile materials	**5%**	C
63039110	- - - Curtains and drapes	**5%**	C
63039120	- - - Blinds for means of transportation	**5%**	A
63039190	- - - Other	**5%**	B
63039210	- - - Curtains and drapes	**5%**	A
63039220	- - - Blinds for means of transportation	**5%**	A
63039290	- - - Other	**5%**	B
63039900	- - Of other textile materials	**5%**	C
63041100	- - Knitted or crocheted	**5%**	C
63041900	- - Other	**5%**	C
63042000	- Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter	5%	A
63049110	- - - Mosquito nets	**5%**	A
63049120	- - - Cover for the seats of vehicles	**5%**	B
63049190	- - - Other	**5%**	B
63049210	- - - Mosquito nets	**5%**	A
63049220	- - - Covers for the seats of vehicles	**5%**	A
63049230	- - - Curtain bands	**5%**	A
63049240	- - - Pillow cases	**5%**	C
63049290	- - - Other	**5%**	C
63049310	- - - Mosquito nets	**5%**	C
63049320	- - - Cover for the seats of vehicles	**5%**	C
63049330	- - - Curtain bands	**5%**	A
63049340	- - - Pillow cases	**5%**	C
63049390	- - - Other	**5%**	C
63049910	- - - Mosquito nets	**5%**	A
63049920	- - - Covers for the seats of vehicles	**5%**	C
63049930	- - - Curtain bands	**5%**	A
63049940	- - - Pillow cases	**5%**	B
63049990	- - - Other	**5%**	C
63051010	- - - Of Jute	**5%**	C
63051090	- - - Other	**5%**	C
63052000	- Of cotton	**5%**	B
63053200	- - Flexible intermediate bulk containers	**5%**	A
63053300	- - Other, of polyethylene or polypropylene strip or the like	**5%**	C
63053900	- - Other	**5%**	C
63059000	- Of other textile materials	**5%**	C
63061210	- - - Tarpaulins	**5%**	C
63061220	- - - Awnings and sunblinds	**5%**	C
63061910	- - - Tarpaulins	**5%**	C
63061920	- - - Awnings and sunblinds	**5%**	B
63062200	- - Of synthetic fibres	**5%**	C
63062900	- - Of other textile materials	**5%**	C
63063000	- Sails	**5%**	A
63064000	- Pneumatic mattresses	**5%**	A
63069000	- Other	**5%**	B
63071000	- Floor-clothes, dish-clothes, dusters and similar cleaning clothes	**5%**	B
63072000	- Life-jackets and life-belts	**5%**	C
63079010	- - - Dress patterns	**5%**	C
63079020	- - - Flags, banners, pennants, badges and the like	**5%**	C
63079030	- - - Laundry or shoe bags, cases for women's stocking or handkerchiefs and similar cases of fine fabric for household uses	**5%**	C
63079040	- - - Bags for protecting clothes	**5%**	C
63079050	- - - Loose cover for motor-cars, machines, suitcases, tennis rackets . . etc.	**5%**	A
63079060	- - - Coffee filterbags and ice-making bags	**5%**	A
63079070	- - - Ornamental necklaces for contests	**5%**	C
63079080	- - - Pneumatic cushions other than those used for camping of heading 63.06	**5%**	C
63079091	- - - - Covers for tea pots	**5%**	C
63079092	- - - - Pin-cushions	**5%**	A

63079094	- - - - Shoe laces and fasteners	**5%**	C
63079095	- - - - Portable baby cradles	**5%**	A
63079096	- - - - Poles and cases for travelling shades and umbrellas	**5%**	C
63079097	- - - -Surgeons' masks and face masks for protection against dust and odours	**5%**	C
63079099	- - - - Other	**5%**	C
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%**	A
63090000	Worn clothing and other worn articles	**5%**	B
63101000	- Sorted	**5%**	C
63109000	- Other	**5%**	C
64011000	- Footwear incorporating a protective metal toe-cap	**5%**	A
64019200	- - Covering the ankle but not covering the knee	**5%**	B
64019900	- - Other	**5%**	B
64021200	- - Ski-boots, cross-country ski footwear and snowboard boots	**5%**	A
64021900	- - Other	**5%**	B
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	**5%**	C
64029100	- - Covering the ankle	**5%**	B
64029900	- - Other	**5%**	C
64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	**5%**	A
64031900	- - Other	**5%**	C
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	**5%**	C
64034000	- Other footwear, incorporating a protective metal toe-cap	**5%**	C
64035110	- - - For men and boys	**5%**	C
64035120	- - - For women and girls	**5%**	C
64035130	- - - For children	**5%**	A
64035910	- - - For men and boys	**5%**	C
64035920	- - - For women and girls	**5%**	C
64035930	- - - For children	**5%**	A
64039110	- - - For men and boys	**5%**	C
64039120	- - - For women and girls	**5%**	B
64039130	- - - For children	**5%**	A
64039910	- - - For men and boys	**5%**	C
64039920	- - - For women and girls	**5%**	C
64039930	- - - For children	**5%**	B
64041100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	**5%**	C
64041900	- - Other	**5%**	C
64042000	- Footwear with outer soles of leather or composition leather	**5%**	C
64051000	- With uppers of leather or composition leather	**5%**	C
64052000	- With uppers of textile materials	**5%**	C
64059000	- Other	**5%**	C
64061000	- Uppers and parts thereof, other than stiffeners	**5%**	A
64062000	- Outer soles and heels, of rubber or plastics	**5%**	B
64069000	- Other	**5%**	B
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%**	A
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%**	A
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	**5%**	C
65050010	- - - Embroidered headgear (shimagh)	**5%**	C
65050020	- - - Headgear(Ghutrah) printed in form of shimagh, not embroidered	**5%**	A
65050030	- - - Ordinary ghutrahs (Foil)	**5%**	B
65050040	- - - Skullcaps(Taqias)	**5%**	B
65050050	- - - Headbands (uqul)	**5%**	A
65050060	- - - Military caps and berets	**5%**	A
65050070	- - - Disposable caps used in operation rooms, of polypropylene, whether or not sterilized	**5%**	A
65050080	- - - Ghutrahs (headgear), whether or not embroidered	**5%**	A
65050090	- - - Other	**5%**	C
65061010	- - - For sporting activities	**5%**	C
65061020	- - - Firemen's helmets	**5%**	C
65061030	- - - Military helmets	**5%**	C
65061040	- - - Motor cyclists helmets	**5%**	C
65061050	- - - Construction workers helmets	**5%**	C
65061090	- - - Other	**5%**	C
65069110	- - - Bathing headgear	**5%**	A
65069190	- - - Other	**5%**	A
65069900	- - Of other materials	**5%**	B

65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	**5%**	B
66011000	- Garden or similar umbrellas	**5%**	C
66019100	- - Having a telescopic shaft	**5%**	C
66019900	- - Other	**5%**	C
66020010	- - - Walking-sticks	**5%**	A
66020020	- - - Whips	**5%**	A
66020090	- - - Other	**5%**	A
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	**5%**	A
66039000	- Other	**5%**	C
67010010	- - - Ornamental hand fans of feather	**5%**	A
67010090	- - - Other	**5%**	A
67021000	- Of plastics	**5%**	C
67029010	- - - Of metal foils	**5%**	A
67029020	- - - Of textiles	**5%**	A
67029090	- - - Of other materials	**5%**	B
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%**	A
67041100	- - Complete wigs	**5%**	A
67041900	- - Other	**5%**	C
67042000	- Of human hair	**5%**	C
67049000	- Of other materials	**5%**	B
68010010	- - - Of sandstone	**5%**	B
68010020	- - - Of granite	**5%**	A
68010030	- - - Of porphyry	**5%**	A
68010040	- - - Of marble	**5%**	B
68010090	- - - Of other natural stones	**5%**	B
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%**	C
68022100	- - Marble, travertine and alabaster	**5%**	X
68022300	- - Granite	**5%**	X
68022900	- - Other stone	**5%**	B
68029110	- - - Steps, cornices, balustrades,frames/sills for doors or windows, lintels , thresholds, boundary stones or milestones and the like	**5%**	A
68029121	- - - - Bathtubs	**5%**	A
68029122	- - - - Wash basins	**5%**	A
68029123	- - - - Fountain basins	**5%**	A
68029129	- - - - Other	**5%**	A
68029130	- - - Vases and artificial fruits and foliage	**5%**	A
68029140	- - - Columns, pedestrals, bases and capitals for columns	**5%**	A
68029150	- - - Cups, boxes and ashtrays	**5%**	C
68029160	- - - Paper weights and writing aid	**5%**	A
68029170	- - - Stone slabs forming the tops of articles of furniture (for buffets, sinks, tables etc)	**5%**	A
68029190	- - - Other	**5%**	C
68029200	- - Other calcareous stone	**5%**	A
68029300	- - Granite	**5%**	X
68029900	- - Other stone	**5%**	C
68030010	- - - Tiles and blocks for buildings or road paving	**5%**	A
68030090	- - - Other	**5%**	C
68041000	- Millstones and grindstones for milling, grinding or pulping	**5%**	C
68042100	- - Of agglomerated synthetic or natural diamond	**5%**	C
68042200	- - Of other agglomerated abrasives or of ceramics	**5%**	C
68042300	- - Of natural stone	**5%**	C
68043000	- Hand sharpening or polishing stones	**5%**	B
68051000	- On a base of woven textile fabric only	**5%**	X
68052000	- On a base of paper or paperboard only	**5%**	X
68053000	- On a base of other materials	**5%**	X
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	**5%**	C
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	**5%**	X
68069000	- Other	**5%**	X
68071000	- In rolls	**5%**	X
68079010	- - - Tiles,blocks and tiling stones	**5%**	X
68079020	- - - Ceiling and building boards	**5%**	X
68079030	- - - Pipes and fittings thereof	**5%**	X
68079040	- - - Cast or moulded tableware	**5%**	A
68079090	- - - Other	**5%**	X
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%**	X
68091100	- - Faced or reinforced with paper or paperboard only	**5%**	X

68091900	- - Other	**5%**	X
68099010	- - - Boards, sheets, panels, tiles and similar articles, ornamented	**5%**	B
68099020	- - - Moulded articles for decoration and ornament (patterns, columns, bowls, vases and similar articles)	**5%**	B
68099030	- - - Moulds used in industry	**5%**	B
68099090	- - - Other	**5%**	B
68101100	- - Building blocks and bricks	**5%**	X
68101910	- - - Roofing bricks	**5%**	C
68101921	- - - - Paving blocks and slabs	**5%**	X
68101922	- - - - Tiles covered with a layer of ground stone for flooring or roofing	**5%**	X
68101923	- - - - Granulated marble tiles	**5%**	X
68101929	- - - - Other	**5%**	X
68101990	- - - Other	**5%**	X
68109100	- - Prefabricated structural components for building or civil engineering	**5%**	X
68109910	- - - Fixed bathroom articles	**5%**	A
68109990	- - - Other	**5%**	X
68114000	- Containing asbestos	**Prohibited**	PH
68118100	- - Corrugated sheets	**5%**	C
68118200	- - Other sheets, panels, tiles and similar articles	**5%**	C
68118910	- - - Tanks	**5%**	X
68118920	- - - Basins and fixed bathroom fittings	**5%**	A
68118930	- - - Vases	**5%**	A
68118990	- - - Other	**5%**	X
68128000	- Of crocidolite	**Prohibited**	PH
68129100	- - Clothing, clothing accessories, footwear and headgear	**5%**	X
68129900	- - Other	**5%**	B
68132000	- Containing asbestos	**Prohibited**	PH
68138100	- - Brake linings and pads	**5%**	C
68138900	- - Other	**5%**	C
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	**5%**	B
68149010	- - - Pipes, ducts and similar moulded articles	**5%**	C
68149090	- - - Other	**5%**	B
68151100	- - Carbon fibres	**5%**	C
68151200	- - Fabrics of carbon fibres	**5%**	C
68151310	- - - Filter tubes and discs of carbon fibres	**5%**	A
68151320	- - - Axial ingots of carbon fibres	**5%**	A
68151330	- - - Worked bricks and tiles of carbon fibres	**5%**	A
68151340	- - - Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.) of carbon fibres	**5%**	A
68151390	- - - Other	**5%**	C
68151910	- - - Filter tubes and discs	**5%**	C
68151920	- - - Axial ingots	**5%**	C
68151930	- - - Worked bricks and tiles	**5%**	A
68151940	- - - Moulds for the manufacture of articles of delicate design (e.g., coins, medals, etc.)	**5%**	A
68151990	- - - Other	**5%**	C
68152010	- - - Plates	**5%**	A
68152020	- - - Cylinderical shapes	**5%**	A
68152030	- - - Plant pots	**5%**	C
68152090	- - - Other	**5%**	A
68159110	- - - Non-fire treated bricks of dolomite agglomerated with tar	**5%**	A
68159120	- - - Bricks and other forms of magnesite or chrome-magnesite, not fire-treated	**5%**	A
68159190	- - - Other	**5%**	A
68159910	- - - Unfired pots of silica or alum (e.g., those used for melting glass)	**5%**	B
68159920	- - - Touchstone for testing precious metals	**5%**	A
68159930	- - - Paving blocks and slabs	**5%**	A
68159940	- - - Filter tubes of finely crushed and agglomerated quartz or flint	**5%**	A
68159950	- - - Other blocks, slabs or sheets of melted basalt	**5%**	A
68159990	- - - Other	**5%**	C
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	**5%**	C
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	**5%**	C
69022000	- Containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	**5%**	C
69029000	- Other	**5%**	C
69031000	- Containing by weight more than 50 % of free carbon	**5%**	C
69032000	- Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	**5%**	C
69039000	- Other	**5%**	C
69041000	- Building bricks	**5%**	C
69049000	- Other	**5%**	B
69051000	- Roofing tiles	**5%**	B

69059010	- - - Cowls	**5%**	A
69059020	- - - Architectural ornaments	**5%**	C
69059090	- - - Other	**5%**	A
69060000	Ceramic pipes, conduits, guttering and pipe fittings	**5%**	C
69072100	- - Of a water absorption coefficient by weight not exceeding 0.5 %	**5%**	C
69072200	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	**5%**	C
69072300	- - Of a water absorption coefficient by weight exceeding 10 %	**5%**	B
69073000	- Mosaic cubes and the like, other than those of subheading 6907.40	**5%**	C
69074000	- Finishing ceramics	**5%**	C
69091100	- - Of porcelain or china	**5%**	A
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	**5%**	C
69091900	- - Other	**5%**	C
69099010	- - - Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	**5%**	A
69099090	- - - Other	**5%**	B
69101000	- Of porcelain or china	**5%**	C
69109000	- Other	**5%**	C
69111000	- Tableware and kitchenware	**5%**	C
69119000	- Other	**5%**	C
69120000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	**5%**	C
69131010	- - - Censers	**5%**	A
69131020	- - - Book-stands, paper weights and similar articles of desk accessories	**5%**	A
69131030	- - - Vases	**5%**	A
69131040	- - - Ashtrays	**5%**	A
69131050	- - - Jewelry and candy boxes and the like	**5%**	A
69131090	- - - Other	**5%**	A
69139010	- - - Vases	**5%**	B
69139090	- - - Other	**5%**	B
69141010	- - - Accessories for door and window (e.g. handles, knobs,..etc.)	**5%**	C
69141020	- - - Sign-boards, letters, numbers and other signs	**5%**	A
69141090	- - - Other	**5%**	C
69149010	- - - Stoves and other heating appliances of ceramic (ordinary ceramic and ceramic paste)	**5%**	C
69149020	- - - Undecorated pots (e.g. for gardening) made of ordinary ceramic	**5%**	A
69149030	- - - Pots and jars for laboratories and stores (for pharmacies and confectionaries,..etc.)	**5%**	A
69149090	- - - Other	**5%**	C
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%**	C
70021000	- Balls	**5%**	A
70022000	- Rods	**5%**	A
70023100	- - Of fused quartz or other fused silica	**5%**	B
70023200	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	**5%**	A
70023900	- - Other	**5%**	A
70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	**5%**	A
70031900	- - Other	**5%**	X
70032000	- Wired sheets	**5%**	B
70033000	- Profiles	**5%**	B
70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	**5%**	A
70049000	- Other glass	**5%**	X
70051000	- Non-wired glass, having an absorbent, reflecting or Non-reflecting layer	**5%**	X
70052100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	**5%**	X
70052900	- - Other	**5%**	X
70053000	- wired glass	**5%**	A
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%**	X
70071100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	**5%**	X
70071900	- - Other	**5%**	X
70072100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	**5%**	X
70072900	- - Other	**5%**	X
70080000	Multiple-walled insulating units of glass	**5%**	X
70091000	- Rear-view mirrors for vehicles	**5%**	C

70099100	- - Unframed	**5%**	X
70099200	- - Framed	**5%**	X
70101000	- Ampoules	**5%**	C
70102000	- Stoppers, lids and other closures	**5%**	C
70109000	- Other	**5%**	X
70111000	- For electric lighting	**5%**	C
70112000	- For cathode-ray tubes	**5%**	A
70119000	- Other	**5%**	A
70131010	- - - For table or kitchen	**5%**	B
70131030	- - - For offices	**5%**	A
70131041	- - - - Perfume bottles for toilet	**5%**	B
70131049	- - - - Other	**5%**	A
70131090	- - - Other	**5%**	B
70132200	- - Of lead crystal	**5%**	A
70132800	- - Other	**5%**	B
70133300	- - Of lead crystal	**5%**	A
70133700	- - Other	**5%**	X
70134100	- - Of lead crystal	**5%**	A
70134200	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	**5%**	B
70134900	- - Other	**5%**	X
70139110	- - - For offices	**5%**	A
70139131	- - - - Perfumery bottles for toilet	**5%**	X
70139139	- - - - Other	**5%**	A
70139190	- - - Other	**5%**	A
70139910	- - - Aquariums	**5%**	B
70139920	- - - Censers	**5%**	C
70139990	- - - Other	**5%**	X
70140010	- - - For transportation equipment	**5%**	A
70140090	- - - Other	**5%**	B
70151000	- Glasses for corrective spectacles	**5%**	A
70159010	- - - Clock and watch glass	**5%**	A
70159020	- - - Glasses for sunglasses and other protective spectacles	**5%**	B
70159090	- - - Other	**5%**	A
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	**5%**	A
70169000	- Other	**5%**	X
70171010	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	**0%**	A
70171090	- - - Other	**0%**	A
70172000	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per kelvin within a temperature range of 0°C to 300°C	**5%**	A
70179000	- Other	**5%**	C
70181010	- - - Rosaries	**5%**	A
70181090	- - - Other	**5%**	C
70182000	- Glass microspheres not exceeding 1 mm in diameter	**5%**	B
70189000	- Other	**5%**	A
70191100	- - Chopped strands, of a length of not more than 50 mm	**5%**	C
70191200	- - Rovings	**5%**	X
70191300	- - Other yarn, slivers	**5%**	A
70191400	- - Mechanically bonded mats	**5%**	X
70191500	- - Chemically bonded mats	**5%**	A
70191900	- - Other	**5%**	B
70196100	- - Closed woven fabrics of rovings	**5%**	C
70196200	- - Other closed fabrics of rovings	**5%**	X
70196300	- - Closed woven fabrics, plain weave, of yarns, not coated or laminated	**5%**	X
70196400	- - Closed woven fabrics, plain weave, of yarns, coated or laminated	**5%**	A
70196500	- - Open woven fabrics of a width not exceeding 30 cm	**5%**	A
70196600	- - Open woven fabrics of a width exceeding 30 cm	**5%**	A
70196900	- - Other	**5%**	X
70197100	- - Veils (thin sheets)	**5%**	C
70197200	- - Other closed fabrics	**5%**	A
70197300	- - Other open fabrics	**5%**	A
70198000	- Glass wool and articles of glass wool	**5%**	C
70199010	- - - For transportation equipment	**5%**	A
70199020	- - - Water tanks	**5%**	X
70199030	- - - For furniture and indoor decoration	**5%**	B
70199040	- - - For insulation purposes (heat, sound, electricity)	**5%**	X
70199050	- - - Fiberglass cases for electric meters, without electrical fittings	**5%**	B
70199060	- - - Pipes and tubes	**5%**	X
70199070	- - - Gas cylinders for domestic ranges, of fiberglass	**5%**	A
70199090	- - - Other	**5%**	B
70200010	- - - For transportation equipment	**5%**	A

70200020	- - - Tanks and basins	**5%**	C
70200030	- - - Letters, numbers, sign-plates and other decorations for shops	**5%**	X
70200040	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	**0%**	A
70200090	- - - Other	**5%**	X
71011000	- Natural pearls	**5%**	A
71012100	- - Unworked	**5%**	A
71012200	- - Worked	**5%**	A
71021000	- Unsorted	**0%**	A
71022100	- - Unworked or simply sawn, cleaved or bruted	**0%**	A
71022900	- - Other	**5%**	A
71023100	- - Unworked or simply sawn, cleaved or bruted	**0%**	A
71023900	- - Other	**5%**	A
71031000	- Unworked or simply sawn or roughly shaped	**5%**	X
71039100	- - Rubies, sapphires and emeralds	**5%**	A
71039900	- - Other	**5%**	A
71041000	- Piezo-electric quartz	**5%**	A
71042100	- - Diamonds	**5%**	A
71042900	- - Other	**5%**	A
71049100	- - Diamonds	**5%**	A
71049900	- - Other	**5%**	B
71051000	- Of diamonds	**5%**	A
71059000	- Other	**5%**	A
71061000	- Powder	**0%**	A
71069110	- - - Ingots	**0%**	A
71069190	- - - Other	**0%**	A
71069200	- - Semi-manufactured	**0%**	A
71070000	Base metals clad with silver, not further worked than semi-manufactured	**5%**	A
71081100	- - Powder	**0%**	A
71081210	- - - Ingots	**0%**	A
71081290	- - - Other	**0%**	A
71081300	- - Other semi-manufactured forms	**0%**	A
71082000	- Monetary	**0%**	A
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	**5%**	A
71101110	- - - Ingots	**0%**	A
71101190	- - - Other	**0%**	A
71101900	- - Other	**0%**	A
71102100	- - Unwrought or in powder form	**0%**	A
71102900	- - Other	**0%**	A
71103100	- - Unwrought or in powder form	**0%**	A
71103900	- - Other	**0%**	A
71104100	- - Unwrought or in powder form	**0%**	A
71104900	- - Other	**0%**	A
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	**5%**	A
71123000	- Ash containing precious metal or precious metal compounds	**5%**	C
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	**5%**	C
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	**5%**	C
71129900	- - Other	**5%**	C
71131100	- - Of silver, whether or not plated or clad with other precious metal	**5%**	C
71131910	- - - Of gold	**5%**	A
71131920	- - - Of platinum and the platinum group	**5%**	C
71132000	- Of base metal clad with precious metal	**5%**	C
71141100	- - Of silver, whether or not plated or clad with other precious metal	**5%**	C
71141910	- - - Of gold	**5%**	C
71141920	- - - Of platinum and the platinum group	**5%**	C
71142000	- Of base metal clad with precious metal	**5%**	A
71151000	- Catalysts in the form of wire cloth or grill, of platinum	**5%**	A
71159000	- Other	**5%**	A
71161010	- - - Articles of personal ornamentation	**5%**	A
71161090	- - - Other	**5%**	A
71162010	- - - Articles of personal ornamentation	**5%**	A
71162020	- - - Articles for industrial technical uses	**5%**	B
71162090	- - - Other	**5%**	C
71171110	- - - Cuff-links	**5%**	B
71171190	- - - Other	**5%**	B
71171900	- - Other	**5%**	C
71179010	- - - Of plastic	**5%**	C
71179020	- - - Of glass	**5%**	A
71179030	- - - Of wood	**5%**	C

71179090	- - - Other	**5%**	C
71181000	- Coin (other than gold coin), not being legal tender	**0%**	A
71189000	- Other	**0%**	A
72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	**5%**	C
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	**5%**	C
72015000	- Alloy pig iron; spiegeleisen	**5%**	C
72021100	- - Containing by weight more than 2% of carbon	**5%**	C
72021900	- - Other	**5%**	C
72022100	- - Containing by weight more than 55% of silicon	**5%**	C
72022900	- - Other	**5%**	C
72023000	- Ferro-silico-manganese	**5%**	C
72024100	- - Containing by weight more than 4% of carbon	**5%**	C
72024900	- - Other	**5%**	C
72025000	- Ferro-silico-chromium	**5%**	C
72026000	- Ferro-nickel	**5%**	C
72027000	- Ferro-molybdenum	**5%**	C
72028000	- Ferro-tungsten and ferro-silico-tungsten	**5%**	C
72029100	- - Ferro-titanium and ferro-silico-titanium	**5%**	C
72029200	- - Ferro-vanadium	**5%**	C
72029300	- - Ferro-niobium	**5%**	A
72029900	- - Other	**5%**	C
72031000	- Ferrous products obtained by direct reduction of iron ore	**5%**	C
72039000	- Other	**5%**	C
72041000	- Waste and scrap of cast iron	**5%**	C
72042100	- - Of stainless steel	**5%**	A
72042900	- - Other	**5%**	C
72043000	- Waste and scrap of tinned iron or steel	**5%**	C
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	**5%**	C
72044900	- - Other	**5%**	A
72045000	- Remelting scrap ingots	**5%**	C
72051000	- Granules	**5%**	C
72052100	- - Of alloy steel	**5%**	C
72052900	- - Other	**5%**	C
72061000	- Ingots	**5%**	C
72069000	- Other	**5%**	C
72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	**5%**	C
72071200	- - Other, of rectangular (other than square) cross-section	**5%**	C
72071900	- - Other	**5%**	C
72072000	- Containing by weight 0.25% or more of carbon	**5%**	C
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	**5%**	C
72082500	- - Of a thickness of 4.75 mm or more	**5%**	C
72082600	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	C
72082700	- - Of a thickness of less than 3 mm	**5%**	C
72083600	- - Of a thickness exceeding 10 mm	**5%**	C
72083700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	**5%**	C
72083800	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	C
72083900	- - Of a thickness of less than 3 mm	**5%**	C
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	**5%**	C
72085100	- - Of a thickness exceeding 10 mm	**5%**	C
72085200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	**5%**	C
72085300	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	C
72085400	- - Of a thickness of less than 3 mm	**5%**	C
72089000	- Other	**5%**	C
72091500	- - Of a thickness of 3 mm or more	**5%**	X
72091600	- - Of a thickness exceeding 1 mm but less than 3 mm	**5%**	X
72091700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	**5%**	X
72091800	- - Of a thickness of less than 0.5 mm	**5%**	X
72092500	- - Of a thickness of 3 mm or more	**5%**	X
72092600	- - Of a thickness exceeding 1 mm but less than 3 mm	**5%**	X
72092700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	**5%**	X
72092800	- - Of a thickness of less than 0.5 mm	**5%**	X
72099000	- Other	**5%**	X
72101100	- - Of a thickness of 0.5 mm or more	**5%**	X
72101200	- - Of a thickness of less than 0.5 mm	**5%**	X
72102000	- Plated or coated with lead, including terne-plate	**5%**	X
72103000	- Electrolytically plated or coated with zinc	**5%**	X
72104100	- - Corrugated	**5%**	X
72104900	- - Other	**5%**	X
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	**5%**	X
72106100	- - Plated or coated with aluminium-zinc alloys	**5%**	X
72106900	- - Other	**5%**	X
72107000	- Painted, varnished or coated with plastics	**5%**	X

72109000	- Other	**5%**	X
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%**	X
72111400	- - Other, of a thickness of 4.75 mm or more	**5%**	X
72111900	- - Other	**5%**	X
72112300	- - Containing by weight less than 0.25% of carbon	**5%**	X
72112900	- - Other	**5%**	X
72119000	- Other	**5%**	X
72121000	- Plated or coated with tin	**5%**	X
72122000	- Electrolytically plated or coated with zinc	**5%**	X
72123000	- Otherwise plated or coated with zinc	**5%**	X
72124000	- Painted, varnished or coated with plastics	**5%**	X
72125000	- Otherwise plated or coated	**5%**	X
72126000	- Clad	**5%**	X
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	**10%**	X
72132000	- Other, of free-cutting steel	**10%**	X
72139100	- - Of circular cross-section measuring less than 14 mm in diameter	**10%**	X
72139900	- - Other	**10%**	X
72141030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72141040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72141090	- - - Other	**10%**	X
72142030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72142040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72142090	- - - Other	**10%**	X
72143030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72143040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72143090	- - - Other	**10%**	X
72149100	- - Of rectangular (other than square) cross-section	**10%**	X
72149900	- - Other	**10%**	X
72151030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72151040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72151090	- - - Other	**10%**	X
72155030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72155040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72155090	- - - Other	**10%**	X
72159030	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72159040	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72159090	- - - Other	**10%**	X
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%**	X
72162100	- - L sections	**5%**	X
72162200	- - T sections	**5%**	X
72163110	- - - Of a height of 80 mm or more, but not exceeding 220 mm	**5%**	X
72163120	- - - Of a height exceeding 220 mm	**5%**	X
72163210	- - - Of a height of 80 mm or more, but not exceeding 220 mm	**5%**	X
72163220	- - - Of a height exceeding 220 mm	**5%**	X
72163310	- - - Of a height of 80 mm or more, but not exceeding 220 mm	**5%**	X
72163320	- - - Of a height exceeding 220 mm	**5%**	X
72164010	- - - Of a height of 80 mm or more, but not exceeding 220 mm	**5%**	X
72164020	- - - Of a height exceeding 220 mm	**5%**	X
72165000	- Other angles, shapes and sections, not further worked than hotrolled, hot-drawn or extruded	**5%**	X
72166100	- - Obtained from flat-rolled products	**5%**	X
72166900	- - Other	**5%**	X
72169100	- - Cold-formed or cold-finished from flat-rolled products	**5%**	X
72169900	- - Other	**5%**	X
72171000	- Not plated or coated, whether or not polished	**5%**	X
72172000	- Plated or coated with zinc	**5%**	X
72173000	- Plated or coated with other base metals	**5%**	X
72179000	- Other	**5%**	X
72181000	- Ingots and other primary forms	**5%**	X
72189100	- - Of rectangular (other than square) cross-section	**5%**	X
72189900	- - Other	**5%**	X
72191100	- - Of a thickness exceeding 10 mm	**5%**	X
72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	**5%**	X
72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	X
72191400	- - Of a thickness of less than 3 mm	**5%**	X
72192100	- - Of a thickness exceeding 10 mm	**5%**	X
72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	**5%**	X
72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	X
72192400	- - Of a thickness of less than 3 mm	**5%**	X
72193100	- - Of a thickness of 4.75 mm or more	**5%**	X
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	**5%**	X
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	**5%**	X

72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	**5%**	X
72193500	- - Of a thickness of less than 0.5 mm	**5%**	X
72199000	- Other	**5%**	X
72201100	- - Of a thickness of 4.75 mm or more	**5%**	X
72201200	- - Of a thickness of less than 4.75 mm	**5%**	X
72202000	- Not further worked than cold-rolled (cold-reduced)	**5%**	X
72209000	- Other	**5%**	X
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	**5%**	X
72221100	- - Of circular cross-section	**5%**	X
72221900	- - Other	**5%**	X
72222000	- Bars and rods, not further worked than cold-formed or cold-finished	**5%**	X
72223000	- Other bars and rods	**5%**	X
72224000	- Angles, shapes and sections	**5%**	X
72230000	Wire of stainless steel	**5%**	X
72241000	- Ingots and other primary forms	**5%**	X
72249000	- Other	**5%**	X
72251100	- - Grain-oriented	**5%**	X
72251900	- - Other	**5%**	X
72253000	- Other, not further worked than hot-rolled, in coils	**5%**	X
72254000	- Other, not further worked than hot-rolled, not in coils	**5%**	X
72255000	- Other, not further worked than cold-rolled (cold-reduced)	**5%**	X
72259100	- - Electrolytically plated or coated with zinc	**5%**	X
72259200	- - Otherwise plated or coated with zinc	**5%**	X
72259900	- - Other	**5%**	X
72261100	- - Grain-oriented	**5%**	X
72261900	- - Other	**5%**	X
72262000	- Of high speed steel	**5%**	X
72269100	- - Not further worked than hot-rolled	**5%**	X
72269200	- Not further worked than cold-rolled (cold-reduced)	**5%**	X
72269900	- - Other	**5%**	X
72271000	- Of high speed steel	**10%**	X
72272000	- Of silico-manganese steel	**10%**	X
72279000	- Other	**10%**	X
72281010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72281020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72281090	- - - Other	**10%**	X
72282010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72282020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72282090	- - - Other	**10%**	X
72283010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72283020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72283090	- - - Other	**10%**	X
72284010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72284020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72284090	- - - Other	**10%**	X
72285010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72285020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72285090	- - - Other	**10%**	X
72286010	- - - Of circular cross-section measuring less than 10mm in diameter	**10%**	X
72286020	- - - Of circular cross-section measuring 10-32 mm in diameter	**10%**	X
72286090	- - - Other	**10%**	X
72287000	- Angles, shapes and sections	**10%**	X
72288000	- Hollow drill bars and rods	**10%**	X
72292000	- Of silico-manganese steel	**5%**	X
72299000	- Other	**5%**	X
73011000	- Sheet piling	**5%**	X
73012000	- Angles, shapes and sections	**5%**	X
73021000	- Rails	**5%**	X
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	**5%**	X
73024000	- Fish-plates and sole plates	**5%**	X
73029000	- Other	**5%**	X
73030000	Tubes, pipes and hollow profiles, of cast iron	**5%**	X
73041100	- - Of stainless steel	**5%**	X
73041900	- - Other	**5%**	X
73042200	- - Drill pipe of stainless steel	**5%**	X
73042300	- - Other drill pipe	**5%**	X
73042400	- - Other, of stainless steel	**5%**	X
73042900	- - Other	**5%**	X
73043100	- - Cold-drawn or cold-rolled (cold-reduced)	**5%**	X
73043900	- - Other	**5%**	X
73044100	- - Cold-drawn or cold-rolled (cold-reduced)	**5%**	X
73044900	- - Other	**5%**	X
73045100	- - Cold-drawn or cold-rolled (cold-reduced)	**5%**	X
73045900	- - Other	**5%**	X
73049000	- Other	**5%**	X
73051100	- - Longitudinally submerged arc welded	**5%**	X

73051200	- - Other, longitudinally welded	**5%**	X
73051900	- - Other	**5%**	X
73052000	- Casing of a kind used in drilling for oil or gas	**5%**	X
73053100	- - Longitudinally welded	**5%**	C
73053900	- - Other	**5%**	X
73059000	- Other	**5%**	X
73061100	- - Welded, of stainless steel	**5%**	X
73061900	- - Other	**5%**	X
73062100	- - Welded, of stainless steel	**5%**	X
73062900	- - Other	**5%**	X
73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel	**5%**	X
73064000	- Other, welded, of circular cross-section, of stainless steel	**5%**	X
73065000	- Other, welded, of circular cross-section, of other alloy steel	**5%**	X
73066100	- - Of square or rectangular cross-section	**5%**	X
73066900	- - Of other non-circular cross-section	**5%**	X
73069000	- Other	**5%**	X
73071100	- - Of non-malleable cast iron	**5%**	X
73071900	- - Other	**5%**	X
73072100	- - Flanges	**5%**	X
73072200	- - Threaded elbows, bends and sleeves	**5%**	X
73072300	- - Butt welding fittings	**5%**	X
73072900	- - Other	**5%**	X
73079100	- - Flanges	**5%**	X
73079200	- - Threaded elbows, bends and sleeves	**5%**	X
73079300	- - Butt welding fittings	**5%**	X
73079900	- - Other	**5%**	X
73081000	- Bridges and bridge-sections	**5%**	X
73082000	- Towers and lattice masts	**5%**	X
73083000	- Doors, windows and their frames and thresholds for doors	**5%**	X
73084000	- Equipment for scaffolding, shuttering, propping or pit propping	**5%**	X
73089010	- - - Wall-mounted boxes for fire fighting equipment or fire hoses and the like	**5%**	X
73089020	- - - Large-scale shelving for assembly and permanent installation in shops, workshops and storehouses, etc.	**5%**	X
73089030	- - - Angles and ties for fastening decoration tiles in ceilings	**5%**	X
73089040	- - - Scaffoldings props, platforms and fittings	**5%**	X
73089050	- - - Staircases, fixed	**5%**	X
73089060	- - - Sheds and domes	**5%**	X
73089090	- - - Other	**5%**	X
73090010	- - - Domestic water tanks	**5%**	X
73090090	- - - Other	**5%**	X
73101000	- Of a capacity of 50 ℓ or more	**5%**	X
73102110	- - - For aerated beverages and fruit juices	**5%**	X
73102120	- - - For preserving foods	**5%**	X
73102130	- - - For preserving chemicals and lubricating oils	**5%**	X
73102190	- - - Other	**5%**	X
73102900	- - Other	**5%**	X
73110010	- - - For oxygen	**5%**	X
73110020	- - - For freon	**5%**	X
73110030	- - - For domestic stoves gases	**5%**	X
73110090	- - - For other gases	**5%**	X
73121010	- - - Electric wire and cable , not insulated	**5%**	X
73121090	- - - Other	**5%**	X
73129010	- - - Lifting ropes	**5%**	X
73129090	- - - Other	**5%**	X
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%**	B
73141200	- - Endless bands for machinery, of stainless steel	**5%**	C
73141400	- - Other woven cloth, of stainless steel	**5%**	C
73141900	- - Other	**5%**	C
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 ㎠ or more	**5%**	C
73143100	- - Plated or coated with zinc	**5%**	A
73143900	- - Other	**5%**	C
73144100	- - Plated or coated with zinc	**5%**	B
73144200	- - Coated with plastics	**5%**	A
73144900	- - Other	**5%**	C
73145000	- Expanded metal	**5%**	C
73151100	- - Roller chain	**5%**	C
73151200	- - Other chain	**5%**	C
73151900	- - Parts	**5%**	C
73152000	- Skid chain	**5%**	A
73158100	- - Stud-link	**5%**	C
73158200	- - Other, welded link	**5%**	C

73158900	- - Other	**5%**	C
73159000	- Other parts	**5%**	C
73160000	Anchors, grapnels and parts thereof, of iron or steel	**5%**	C
73170010	- - - Steel nails and carpentry nails	**5%**	C
73170020	- - - Tacks	**5%**	C
73170030	- - - Drawing pins	**5%**	C
73170040	- - - Staples	**5%**	C
73170090	- - - Other	**5%**	C
73181100	- - Coach screws	**5%**	C
73181200	- - Other wood screws	**5%**	C
73181300	- - Screw hooks and screw rings	**5%**	C
73181400	- - Self-tapping screws	**5%**	C
73181500	- - Other screws and bolts, whether or not with their nuts or washers	**5%**	C
73181600	- - Nuts	**5%**	C
73181900	- - Other	**5%**	C
73182100	- - Spring washers and other lock washers	**5%**	C
73182200	- - Other washers	**5%**	C
73182300	- - Rivets	**5%**	C
73182400	- - Cotters and cotter-pins	**5%**	C
73182900	- - Other	**5%**	C
73194000	- Safety pins and other pins	**5%**	C
73199000	- Other	**5%**	C
73201000	- Leaf-springs and leaves therefor	**5%**	C
73202000	- Helical springs	**5%**	C
73209000	- Other	**5%**	C
73211110	- - - Cookers	**5%**	C
73211120	- - - Barbecues	**5%**	C
73211130	- - - Braziers	**5%**	C
73211190	- - - Other	**5%**	C
73211210	- - - Cookers	**5%**	C
73211220	- - - Barbecues	**5%**	C
73211230	- - - Braziers	**5%**	C
73211290	- - - Other	**5%**	C
73211900	- - Other, including appliances for solid fuel	**5%**	C
73218110	- - - Heaters	**5%**	C
73218190	- - - Other	**5%**	C
73218210	- - - Heaters	**5%**	C
73218290	- - - Other	**5%**	C
73218900	- - Other, including appliances for solid fuel	**5%**	C
73219010	- - - For cookers	**5%**	C
73219020	- - - For barbecues	**5%**	C
73219030	- - - For heaters	**5%**	C
73219090	- - - Other	**5%**	C
73221100	- - Of cast iron	**5%**	C
73221900	- - Other	**5%**	C
73229000	- Other	**5%**	C
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	**5%**	C
73239100	- - Of cast iron, not enamelled	**5%**	C
73239200	- - Of cast iron, enamelled	**5%**	C
73239300	- - Of stainless steel	**5%**	C
73239400	- - Of iron (other than cast iron) or steel, enamelled	**5%**	C
73239900	- - Other	**5%**	C
73241000	- Sinks and wash basins, of stainless steel	**5%**	C
73242100	- - Of cast iron, whether or not enamelled	**5%**	A
73242900	- - Other	**5%**	C
73249000	- Other, including parts	**5%**	C
73251010	- - - Inspection traps, gratings, drain covers and similar castings for sewage	**5%**	B
73251020	- - - Hydrant pillars and covers	**5%**	C
73251030	- - - Pillar boxes	**5%**	C
73251040	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	**5%**	C
73251090	- - - Other	**5%**	B
73259100	- - Grinding balls and similar articles for mills	**5%**	C
73259910	- - - Manholes, drain covers and similar articles for sewage	**5%**	C
73259920	- - - Hydrant plates and valves and fire-alarm columns	**5%**	C
73259930	- - - Pillar boxes	**5%**	C
73259940	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	**5%**	C
73259990	- - - Other	**5%**	C
73261100	- - Grinding balls and similar articles for mills	**5%**	C
73261900	- - Other	**5%**	C
73262010	- - - Rat traps	**5%**	C
73262020	- - - Fish traps	**5%**	C
73262030	- - - Stalls for animal feeding	**5%**	C

73262040	- - - Waste baskets	**5%**	C
73262090	- - - Other	**5%**	C
73269010	- - - Shoe protectors whether or not incorporating affixing points	**5%**	C
73269020	- - - Tree-climbing irons	**5%**	C
73269030	- - - Non-mechanical ventilators	**5%**	C
73269040	- - - Venetian blinds	**5%**	C
73269050	- - - Binding hoops for casks	**5%**	C
73269060	- - - Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	**5%**	C
73269070	- - - Fencing posts	**5%**	C
73269080	- - - Tent pegs and stakes for tethering livestock	**5%**	C
73269091	- - - - Hoops for garden borders and trainers for trees	**5%**	C
73269092	- - - - Clips for water hoses	**5%**	C
73269093	- - - - Road studs	**5%**	C
73269094	- - - - Portable ladders and steps	**5%**	C
73269095	- - - - Tools boxes	**5%**	C
73269096	- - - - Jewellery and antique boxes and cosmetic or powder boxes and cases	**5%**	C
73269097	- - - - Electricity (lighting) poles	**5%**	C
73269098	- - - Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	**5%**	C
73269099	- - - - Other	**5%**	C
74010000	Copper mattes; cement copper (precipitated copper)	**5%**	C
74020000	Unrefined copper; copper anodes for electrolytic refining	**5%**	C
74031100	- - Cathodes and sections of cathodes	**5%**	C
74031200	- - Wire-bars	**5%**	C
74031300	- - Billets	**5%**	A
74031900	- - Other	**5%**	C
74032100	- - Copper-zinc base alloys (brass)	**5%**	C
74032200	- - Copper-tin base alloys (bronze)	**5%**	C
74032900	- - Other copper alloys (other than master alloys of heading 74.05)	**5%**	C
74040000	Copper waste and scrap	**5%**	A
74050000	Master alloys of copper	**5%**	C
74061000	- Powders of non-lamellar structure	**5%**	X
74062000	- Powders of lamellar structure; flakes	**5%**	A
74071000	- Of refined copper	**5%**	X
74072100	- - Of copper-zinc base alloys (brass)	**5%**	X
74072900	- - Other	**5%**	X
74081100	- - Of which the maximum cross-sectional dimension exceeds 6 mm	**5%**	X
74081900	- - Other	**5%**	X
74082100	- - Of copper-zinc base alloys (brass)	**5%**	X
74082200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	**5%**	X
74082900	- - Other	**5%**	X
74091100	- - In coils	**5%**	X
74091900	- - Other	**5%**	B
74092100	- - In coils	**5%**	X
74092900	- - Other	**5%**	X
74093100	- - In coils	**5%**	B
74093900	- - Other	**5%**	A
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	**5%**	B
74099000	- Of other copper alloys	**5%**	B
74101100	- - Of refined copper	**5%**	B
74101200	- - Of copper alloys	**5%**	A
74102100	- - Of refined copper	**5%**	B
74102200	- - Of copper alloys	**5%**	C
74111000	- Of refined copper	**5%**	C
74112100	- - Of copper-zinc base alloys (brass)	**5%**	C
74112200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	**5%**	C
74112900	- - Other	**5%**	C
74121000	- Of refined copper	**5%**	C
74122000	- Of copper alloys	**5%**	C
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	**5%**	C
74151000	- Nails and tacks, drawing pins, staples and similar articles	**5%**	A
74152100	- - Washers (including spring washers)	**5%**	B
74152900	- - Other	**5%**	C
74153300	- - Other screws; bolts and nuts	**5%**	C
74153900	- - Other	**5%**	C
74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	**5%**	C
74182000	- Sanitary ware and parts thereof	**5%**	C
74192010	- - - Radiator plates	**5%**	A

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%**	C
74192090	- - - Other	**5%**	B
74198010	- - - Radiator plates	**5%**	C
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%**	C
74198030	- - - Containers for compressed or liquefied gas	**5%**	C
74198040	- - - Cathodes of copper or copper alloy for electro-plating	**5%**	C
74198050	- - - Articles of copper wires (traps, waste baskets . . etc)	**5%**	C
74198060	- - - Non-mechanical ventilators	**5%**	A
74198070	- - - Venetian blinds	**5%**	A
74198080	- - - Clips for water hoses	**5%**	A
74198090	- - - Other	**5%**	C
75011000	- Nickel mattes	**5%**	A
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	**5%**	A
75021000	- Nickel, not alloyed	**5%**	A
75022000	- Nickel alloys	**5%**	C
75030000	Nickel waste and scrap	**5%**	C
75040000	Nickel powders and flakes	**5%**	A
75051100	- - Of nickel, not alloyed	**5%**	C
75051200	- - Of nickel alloys	**5%**	C
75052100	- - Of nickel, not alloyed	**5%**	A
75052200	- - Of nickel alloys	**5%**	C
75061000	- Of nickel, not alloyed	**5%**	C
75062000	- Of nickel alloys	**5%**	C
75071100	- - Of nickel, not alloyed	**5%**	C
75071200	- - Of nickel alloys	**5%**	C
75072000	- Tube or pipe fittings	**5%**	C
75081000	- Cloth, grill and netting, of nickel wire	**5%**	C
75089010	- - - Window frames for structures	**5%**	B
75089020	- - - Reservoirs, tanks, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	**5%**	C
75089030	- - - Nails, tacks, nuts, bolts, screws	**5%**	C
75089040	- - - Springs	**5%**	B
75089050	- - - Domestic and kitchen articles	**5%**	C
75089060	- - - Sanitary wares	**5%**	C
75089090	- - - Other	**5%**	C
76011000	- Aluminium, not alloyed	**5%**	A
76012000	- Aluminium alloys	**5%**	A
76020000	Aluminium waste and scrap	**5%**	A
76031000	- Powders of non-lamellar structure	**5%**	X
76032000	- Powders of lamellar structure; flakes	**5%**	X
76041000	- Of aluminium, not alloyed	**5%**	X
76042100	- - Hollow profiles	**5%**	X
76042900	- - Other	**5%**	X
76051100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	**5%**	X
76051900	- - Other	**5%**	X
76052100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	**5%**	X
76052900	- - Other	**5%**	X
76061100	- - Of aluminium, not alloyed	**5%**	X
76061210	- - - Flattened or grained aluminium alloys plates and sheets of a thickness exceeding 0.2 mm but not exceeding 8 mm	**5%**	X
76061220	- - - Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 0.4 mm	**5%**	X
76061230	- - - Aluminium alloys flattened or grained coils and strips of a thickness exceeding 0.4 mm but not exceeding 8 mm	**5%**	X
76061240	- - - Aluminium alloys chequerred plates and sheets of a thickness of 1.0 mm or more but not exceeding 3.2 mm	**5%**	X
76061290	- - - Other	**5%**	X
76069100	- - Of aluminium, not alloyed	**5%**	X
76069210	- - -Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 8 mm	**5%**	X
76069220	- - - Aluminium alloys plates and sheets of a thickness exceeding 0.2 mm	**5%**	X
76069290	- - - Other	**5%**	X
76071110	- - - In rolls put up for retail sale	**5%**	X
76071190	- - - Other	**5%**	X
76071910	- - - In rolls put up for retail sale	**5%**	X
76071990	- - - Other	**5%**	X
76072010	- - - In rolls put up for retail sale	**5%**	X
76072090	- - - Other	**5%**	X
76081000	- Of aluminium, not alloyed	**5%**	X
76082000	- Of aluminium alloys	**5%**	X

76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	**5%**	X
76101010	- - - Power operated doors for garages	**5%**	X
76101090	- - - Other	**5%**	X
76109010	- - - Bridges and Bridges-sections	**5%**	X
76109020	- - - Towers and lattice masts	**5%**	X
76109030	- - - Sheds and domes	**5%**	X
76109040	- - - Staircases	**5%**	C
76109050	- - - Wall partitions for hospital wards, restaurants, offices, toilets and the like	**5%**	X
76109060	- - - Decoration tiles for ceilings	**5%**	X
76109070	- - - Angles and stays for fixing decoration tiles in ceilings	**5%**	X
76109090	- - - Other	**5%**	X
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%**	X
76121000	- Collapsible tubular containers	**5%**	C
76129010	- - - Cans for aerated beverages and fruit juices	**5%**	X
76129020	- - - Cans for preserving foods	**5%**	X
76129030	- - - Cans for chemicals and lubrication oils	**5%**	X
76129090	- - - Other	**5%**	X
76130010	- - - Gas cylinders of a capacity 100 ℓ and less	**5%**	X
76130090	- - - Other	**5%**	X
76141010	- - - Uninsulated electric wire and cable	**5%**	X
76141090	- - - Other	**5%**	X
76149000	- Other	**5%**	X
76151010	- - Pot scourers and scourina or polishing pads, gloves and the like	**5%**	X
76151020	- - - Plates and trays of aluminum sheets	**5%**	X
76151090	- - - Other	**5%**	X
76152000	- Sanitary ware and parts thereof	**5%**	X
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%**	X
76169100	- - Cloth, grill, netting and fencing, of aluminium wire	**5%**	X
76169910	- - - Chains and parts thereof	**5%**	X
76169921	- - - - Cloth, grill and netting of expanded aluminium wire	**5%**	X
76169922	- - - - Waste baskets	**5%**	C
76169929	- - - - Other	**5%**	X
76169930	- - - Non-mechanical ventilators	**5%**	X
76169940	- - - Venetian blinds	**5%**	X
76169950	- - - Power line accessories (e.g.wire channels, suppoters, clips and mounts)	**5%**	X
76169960	- - - Fencing pillars	**5%**	C
76169970	- - - Portable ladders	**5%**	X
76169990	- - - Other	**5%**	X
78011000	- Refined Lead	**5%**	C
78019100	- - Containing by weight antimony as the principal other element	**5%**	C
78019900	- - Other	**5%**	C
78020000	Lead waste and scrap	**5%**	B
78041100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	**5%**	A
78041900	- - Other	**5%**	A
78042000	- Powders and flakes	**5%**	A
78060000	Other articles of lead	**5%**	B
79011100	- - Containing by weight 99.99% or more of zinc	**5%**	C
79011200	- - Containing by weight less than 99.99% of zinc	**5%**	C
79012000	- Zinc alloys	**5%**	C
79020000	Zinc waste and scrap	**5%**	C
79031000	- Zinc dust	**5%**	C
79039000	- Other	**5%**	C
79040010	- - - Wire	**5%**	C
79040020	- - - Bars and rods	**5%**	A
79040090	- - - Profiles	**5%**	A
79050010	- - - Photo-engraving, lithographic or other printing plates . . etc.	**5%**	A
79050090	- - - Other	**5%**	A
79070010	- - - Cans, boxes, and similar containers for packing and transportation	**5%**	C
79070020	- - - Reservoirs, vats, drums and similar containers not fitted with mechanical or thermal equipment	**5%**	C
79070030	- - - Tubular containers for packing pharmaceutical product … etc.	**5%**	C
79070040	- - - Cloth, grill and netting of zinc wire and expanded metal sheets	**5%**	C
79070050	- - - Nails, tacks, nuts, bolts, and screws	**5%**	B
79070060	- - - Household articles	**5%**	C
79070070	- - - Sanitary ware	**5%**	C
79070080	- - - Labels for plants and cuttings, not incorporating letters, numbers or patterns	**5%**	C

79070091	- - - - Hollowed sheets for marking packages, etc	**5%**	C
79070092	- - - - Electroplating anodes	**5%**	C
79070093	- - - - Cathodic protection anodes (sacrificial anodes) used for protecting pipelines and ships tanks … etc., from corrosion	**5%**	A
79070099	- - - - Other	**5%**	B
80011000	- Tin, not alloyed	**5%**	A
80012000	- Tin alloys	**5%**	C
80020000	Tin waste and scrap	**5%**	A
80030010	- - - Hollow bars	**5%**	A
80030090	- - - Other	**5%**	B
80070010	- - - Vats, reservoirs, drums and other containers(not fitted with mechanical or thermal equipment)	**5%**	A
80070020	- - - Collapsible tubes for packing dentifrices, colours or other products	**5%**	A
80070030	- - - Household, kitchen and tableware (jugs, trays, plates . . etc.)	**5%**	C
80070090	- - - Other	**5%**	C
81011000	- Powders	**5%**	A
81019400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	**5%**	A
81019600	- - Wire	**5%**	A
81019700	- - Waste and scrap	**5%**	A
81019900	- - Other	**5%**	B
81021000	- Powders	**5%**	A
81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	**5%**	A
81029500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	**5%**	A
81029600	- - Wire	**5%**	A
81029700	- - Waste and scrap	**5%**	A
81029900	- - Other	**5%**	C
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	**5%**	A
81033000	- Waste and scrap	**5%**	A
81039100	- - Crucibles	**5%**	B
81039900	- - Other	**5%**	A
81041100	- - Containing at least 99.8% by weight of magnesium	**5%**	A
81041900	- - Other	**5%**	A
81042000	- Waste and scrap	**5%**	A
81043010	- - - Magnesium powder	**5%**	A
81043090	- - - Other	**5%**	A
81049010	- - - Angles, profiles, sheets, plates, foils, strips, hollow rods, flakes	**5%**	C
81049020	- - - Wire, rods and bars	**5%**	A
81049030	- - - Pipes and tubes and fittings thereof and hollow bars	**5%**	C
81049090	- - - Other articles of magnesium	**5%**	A
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt ; waste	**5%**	A
81053000	- Waste and scrap	**5%**	A
81059000	- Other	**5%**	B
81061000	- Containing more than 99.99 % of bismuth, by weight	**5%**	A
81069000	- Other	**5%**	A
81082000	- Unwrought titanium; powders	**5%**	C
81083000	- Waste and scrap	**5%**	A
81089000	- Other	**5%**	C
81092100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	**5%**	A
81092900	- - Other	**5%**	A
81093100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	**5%**	A
81093900	- - Other	**5%**	A
81099100	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	**5%**	A
81099900	- - Other	**5%**	A
81101000	- Unwrought antimony; powders	**5%**	A
81102000	- Waste and scrap	**5%**	A
81109000	- Other	**5%**	B
81110000	Manganese and articles thereof, including waste and scrap	**5%**	C
81121200	- - Unwrought; powders	**5%**	A
81121300	- - Waste and scrap	**5%**	A
81121900	- - Other	**5%**	A
81122100	- - Unwrought; powders	**5%**	A
81122200	- - Waste and scrap	**5%**	A
81122900	- - Other	**5%**	A
81123100	- - Unwrought; waste and scrap; powders	**5%**	A
81123900	- - Other	**5%**	A
81124100	- - Unwrought; waste and scrap; powders	**5%**	A
81124900	- - Other	**5%**	A
81125100	- - Unwrought; powders	**5%**	A
81125200	- - Waste and scrap	**5%**	A
81125900	- - Other	**5%**	A
81126100	- - Waste and scrap	**5%**	A

81126900	- - Other	**5%**	A
81129200	- - Unwrought; waste and scrap; powders	**5%**	B
81129900	- - Other	**5%**	A
81130000	Cermets and articles thereof, including waste and scrap	**5%**	B
82011000	- Spades and shovels	**5%**	B
82013000	- Mattocks, picks, hoes and rakes	**5%**	A
82014000	- Axes, bill hooks and similar hewing tools	**5%**	A
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	**5%**	B
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	**5%**	B
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	**5%**	C
82021000	- Hand saws	**5%**	C
82022000	- Band saw blades	**5%**	C
82023100	- - With working part of steel	**5%**	C
82023900	- - Other, including parts	**5%**	C
82024000	- Chain saw blades	**5%**	A
82029100	- - Straight saw blades, for working metal	**5%**	A
82029900	- - Other	**5%**	C
82031000	- Files, rasps and similar tools	**5%**	B
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	**5%**	C
82033000	- Metal cutting shears and similar tools	**5%**	C
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	**5%**	C
82041100	- - Non-adjustable	**5%**	C
82041200	- - Adjustable	**5%**	C
82042000	- Interchangeable spanner sockets, with or without handles	**5%**	C
82051000	- Drilling, threading or tapping tools	**5%**	C
82052000	- Hammers and sledge hammers	**5%**	C
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	**5%**	C
82054000	- Screwdrivers	**5%**	B
82055100	- - Household tools	**5%**	C
82055910	- - - Cartridge-operated rivetting guns	**5%**	C
82055920	- - - Hand lubricators	**5%**	C
82055990	- - - Other	**5%**	C
82056000	- Blow lamps	**5%**	C
82057000	- Vices, clamps and the like	**5%**	C
82059010	- - - Non-household hand tools	**5%**	C
82059020	- - - Household hand tools	**5%**	B
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	**5%**	C
82071300	- - With working part of cermets	**5%**	C
82071900	- - Other, including parts	**5%**	C
82072000	- Dies for drawing or extruding metal	**5%**	C
82073000	- Tools for pressing, stamping or punching	**5%**	C
82074000	- Tools for tapping or threading	**5%**	C
82075000	- Tools for drilling, other than for rock drilling	**5%**	C
82076000	- Tools for boring or broaching	**5%**	C
82077000	- Tools for milling	**5%**	C
82078000	- Tools for turning	**5%**	C
82079000	- Other interchangeable tools	**5%**	C
82081000	- For metal working	**5%**	B
82082000	- For wood working	**5%**	A
82083000	- For kitchen appliances or for machines used by the food industry	**5%**	B
82084000	- For agricultural, horticultural or forestry machines	**5%**	A
82089000	- Other	**5%**	B
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets	**5%**	C
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	**5%**	B
82111000	- Sets of assorted articles	**5%**	B
82119120	- - - With handles of ivory	**5%**	A
82119130	- - - With handles of shells, amber or the like, coated or ornamented with precious metals	**5%**	A
82119190	- - - Other	**5%**	A
82119200	- - Other knives having fixed blades	**5%**	B
82119310	- - - Pruning knives	**5%**	B
82119390	- - - Other	**5%**	A
82119400	- - Blades	**5%**	A
82119500	- - Handles of base metal	**5%**	A
82121010	- - - Safety razors and razor blades and parts, of metal	**5%**	C
82121020	- - - Safety razors of plastic, presented with their blades	**5%**	C
82121090	- - - Other	**5%**	C
82122000	- Safety razor blades, including razor blade blanks in strips	**5%**	C
82129000	- Other parts	**5%**	C
82130000	Scissors, tailors' shears and similar shears, and blades therefor	**5%**	C
82141010	- - - Pencil sharpeners and blades thereof	**5%**	B
82141090	- - - Other	**5%**	B

82142000	- Manicure or pedicure sets and instruments (including nail files)	**5%**	C
82149010	- - - Butchers or kitchen choppers, cleavers, and mincing knives	**5%**	B
82149090	- - - Other	**5%**	B
82151000	- Sets of assorted articles containing at least one article plated with precious metal	**5%**	A
82152000	- Other sets of assorted articles	**5%**	C
82159100	- - Plated with precious metal	**5%**	B
82159900	- - Other	**5%**	C
83011000	- Padlocks	**5%**	C
83012000	- Locks of a kind used for motor vehicles	**5%**	C
83013000	- Locks of a kind used for furniture	**5%**	B
83014010	- - - Combination operated locks	**5%**	C
83014020	- - - Electrically operated locks	**5%**	C
83014030	- - - Locks for handbags	**5%**	A
83014040	- - - Locks for bicycles and bikes	**5%**	A
83014090	- - - Other	**5%**	B
83015000	- Clasps and frames with clasps, incorporating locks	**5%**	B
83016000	- Parts	**5%**	C
83017000	- Keys presented separately	**5%**	B
83021000	- Hinges	**5%**	C
83022000	- Castors	**5%**	B
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	**5%**	C
83024100	- - Suitable for buildings	**5%**	C
83024200	- - Other, suitable for furniture	**5%**	C
83024910	- - - Door handles	**5%**	C
83024990	- - - Other	**5%**	C
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	**5%**	C
83026000	- Automatic door closers	**5%**	C
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%**	C
83040010	- - - Filing cabinets, card-index cabinets, sorting boxes and similar	**5%**	A
83040021	- - - - Of Iron	**5%**	A
83040029	- - - - Of other base metal	**5%**	A
83040030	- - - Paper mounts for typewriters	**5%**	A
83040040	- - - Desk racks and shelving	**5%**	B
83040090	- - - Other	**5%**	A
83051000	- Fittings for loose-leaf binders or files	**5%**	B
83052000	- Staples in strips	**5%**	C
83059000	- Other, including parts	**5%**	A
83061000	- Bells, gongs and the like	**5%**	C
83062100	- - Plated with precious metal	**5%**	C
83062900	- - Other	**5%**	C
83063000	- Photograph, picture or similar frames; mirrors	**5%**	C
83071000	- Of iron or steel	**5%**	C
83079000	- Of other base metal	**5%**	C
83081000	- Hooks, eyes and eyelets	**5%**	C
83082000	- Tubular or bifurcated rivets	**5%**	A
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%**	B
83089020	- - - Beads and spangles (tarter)	**5%**	A
83089090	- - - Other	**5%**	B
83091000	- Crown corks	**5%**	A
83099010	- - - Metal stoppers lined with cork	**5%**	C
83099020	- - - Threaded bungs and bung covers fitted with lever or springs of a kind used in bottle sealing	**5%**	A
83099030	- - - Threaded bung covers	**5%**	A
83099040	- - - Pouring stoppers, measuring stoppers and stoppers for droppers, beverage bottles, oil bottles, drug bottles, ..etc.	**5%**	C
83099050	- - - Seals of all kinds	**5%**	B
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%**	C
83099070	- - - Tops and bottoms for cans	**5%**	C
83099090	- - - Other	**5%**	C
83100010	- - - Name-plates for districts, roads, streets . . etc., and plates for names and numbers of buildings . . etc.	**5%**	C
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%**	C
83100030	- - - Sign-for houses, stores, factories, etc	**5%**	C
83100040	- - - Advertising sign-plates	**5%**	C

83100050	- - - Address-plates for houses, doors, mail-boxes, vehicles, plant labels; number tags for keys and tags for dressing rooms	**5%**	C
83100060	- - - Similar plates and symbols for machinery, meters and cars (e.g., number-plates), etc.	**5%**	C
83100070	- - - Separate letters, numbers and patterns, designed for making the plates of the present heading	**5%**	C
83100090	- - - Other	**5%**	C
83111000	- Coated electrodes of base metal, for electric arc-welding	**5%**	C
83112000	- Cored wire of base metal, for electric arc-welding	**5%**	C
83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	**5%**	C
83119000	- Other	**5%**	C
84011000	- Nuclear reactors	**5%**	A
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	**5%**	A
84013000	- Fuel elements (cartridges), non-irradiated	**5%**	C
84014000	- Parts of nuclear reactors	**5%**	C
84021100	- - Watertube boilers with a steam production exceeding 45 t per hour	**5%**	C
84021200	- - Watertube boilers with a steam production not exceeding 45 t per hour	**5%**	X
84021900	- - Other vapour generating boilers, including hybrid boilers	**5%**	C
84022000	- Super-heated water boilers	**5%**	C
84029000	- Parts	**5%**	C
84031000	- Boilers	**5%**	A
84039000	- Parts	**5%**	C
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	**5%**	C
84042000	- Condensers for steam or other vapour power units	**5%**	C
84049000	- Parts	**5%**	C
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%**	C
84059000	- Parts	**5%**	C
84061000	- Turbines for marine propulsion	**5%**	A
84068100	- - Of an output exceeding 40 MW	**5%**	C
84068200	- - Of an output not exceeding 40 MW	**5%**	C
84069000	- Parts	**5%**	C
84071000	- Aircraft engines	**5%**	B
84072100	- - Outboard motors	**5%**	C
84072900	- - Other	**5%**	X
84073100	- - Of a cylinder capacity not exceeding 50 cc	**5%**	A
84073200	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	**5%**	A
84073300	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	**5%**	C
84073410	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	**5%**	C
84073420	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	**5%**	C
84073430	- - - Of a cylinder capacity exceeding 3,000 cc	**5%**	C
84079000	- Other engines	**5%**	C
84081000	- Marine propulsion engines	**5%**	C
84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	**5%**	C
84089000	- Other engines	**5%**	C
84091000	- For aircraft engines	**5%**	B
84099110	- - - Pistons and piston rings	**5%**	C
84099120	- - - Cylinders, cylinder blocks, cylinder heads and cylinder casing	**5%**	C
84099130	- - - Fuel inlet valves and tubes	**5%**	C
84099140	- - - Exhaust valves and pipes (manifold)	**5%**	C
84099150	- - - Carburettors and nozzles (fuel nozzles)	**5%**	C
84099190	- - - Other	**5%**	C
84099900	- - Other	**5%**	C
84101100	- - Of a power not exceeding 1,000 kW	**5%**	A
84101200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	**5%**	A
84101300	- - Of a power exceeding 10,000 kW	**5%**	A
84109000	- Parts, including regulators	**5%**	B
84111100	- - Of a thrust not exceeding 25 KN	**5%**	A
84111200	- - Of a thrust exceeding 25 KN	**5%**	X
84112100	- - Of a power not exceeding 1,100 kW	**5%**	B
84112200	- - Of a power exceeding 1,100 kW	**5%**	A
84118100	- - Of a power not exceeding 5,000 kW	**5%**	X
84118200	- - Of a power exceeding 5,000 kW	**5%**	A
84119100	- - Of turbo-jets or turbo-propellers	**5%**	C
84119900	- - Other	**5%**	A
84121000	- Reaction engines other than turbo-jets	**5%**	X
84122100	- - Linear acting (cylinders)	**5%**	C
84122900	- - Other	**5%**	C
84123100	- - Linear acting (cylinders)	**5%**	C
84123900	- - Other	**5%**	C
84128000	- Other	**5%**	X

84129000	- Parts	**5%**	C
84131100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	**5%**	X
84131910	- - - Fire pumps	**5%**	X
84131990	- - - Other	**5%**	C
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	**5%**	B
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	**5%**	C
84134000	- Concrete pumps	**5%**	C
84135000	- Other reciprocating positive displacement pumps	**5%**	C
84136000	- Other rotary positive displacement pumps	**5%**	C
84137000	- Other centrifugal pumps	**5%**	C
84138110	- - - For agricultural use	**5%**	X
84138120	- - - For domestic use	**5%**	X
84138190	- - - Other	**5%**	C
84138200	- - Liquid elevators	**5%**	A
84139100	- - Of pumps	**5%**	C
84139200	- - Of liquid elevators	**5%**	X
84141000	- Vacuum pumps	**5%**	C
84142000	- Hand- or foot-operated air pumps	**5%**	B
84143000	- Compressors of a kind used in refrigerating equipment	**5%**	C
84144000	- Air compressors mounted on a wheeled chassis for towing	**5%**	X
84145110	- - - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 25 W	**5%**	X
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%**	X
84145900	- - Other	**5%**	C
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	**5%**	X
84147000	- Gas-tight biological safety cabinets	**5%**	C
84148000	- Other	**5%**	C
84149000	- Parts	**5%**	C
84151010	- - Air conditioning machines of a capacity 70,000 BTU or less	**5%**	C
84151020	- - Air conditioning machines of a capacity exceeding 70,000 BTU	**5%**	C
84152000	- Of a kind used for persons, in motor vehicles	**5%**	C
84158120	- - - Central air conditioning machines	**5%**	C
84158190	- - - Other	**5%**	C
84158220	- - - Central air conditioning machines	**5%**	C
84158290	- - - Other	**5%**	C
84158320	- - - Central air conditioning machines	**5%**	X
84158390	- - - Other	**5%**	C
84159000	- Parts	**5%**	C
84161000	- Furnace burners for liquid fuel	**5%**	A
84162000	- Other furnace burners, including combination burners	**5%**	C
84163000	- Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	**5%**	B
84169000	- Parts	**5%**	C
84171000	- Furnaces and ovens for the roasting, melting or other treatment of ores, pyrites or of metals	**5%**	C
84172000	- Bakery ovens, including biscuit ovens	**5%**	C
84178010	- - - Wood charcoaling furnaces	**5%**	A
84178020	- - - Rotary furnaces for preparing cement and mixing furnaces for preparing gypsum	**5%**	C
84178030	- - - Furnaces for the manufacture of ceramics and enamelling	**5%**	A
84178040	- - - Furnaces for making glass	**5%**	A
84178090	- - - Other	**5%**	C
84179000	- Parts	**5%**	C
84181000	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	**5%**	C
84182100	- - Compression-type	**5%**	C
84182900	- - Other	**5%**	C
84183000	- Freezers of the chest type, not exceeding 800 ℓ capacity	**5%**	C
84184000	- Freezers of the upright type, not exceeding 900 ℓ capacity	**5%**	X
84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	**5%**	C
84186100	- - Heat pumps other than air conditioning machines of heading 84.15	**5%**	C
84186910	- - - Potable water coolers	**5%**	C
84186920	- - - Ice-cream making machines	**5%**	C
84186930	- - - Beverage cooling machines	**5%**	X
84186940	- - - Refrigerating or freezing rooms of a capacity exceeding 900 ℓ	**5%**	X
84186950	- - - Ice-cubes making machines	**5%**	X
84186990	- - - Other	**5%**	C
84189100	- - Furniture designed to receive refrigerating or freezing equipment	**5%**	X
84189910	- - - Compression-type refrigerating units	**5%**	B
84189990	- - - Other	**5%**	C
84191100	- - Instantaneous gas water heaters	**5%**	B

84191200	- - Solar water heaters	**5%**	A
84191900	- - Other	**5%**	C
84192000	- Medical, surgical or laboratory sterilisers	**5%**	C
84193300	- - Lyophilisation apparatus, freeze drying units and spray dryers	**5%**	A
84193400	- - Other, for agricultural products	**5%**	A
84193500	- - Other, for wood, paper pulp, paper or paperboard	**5%**	A
84193900	- - Other	**5%**	C
84194000	- Distilling or rectifying plant	**5%**	C
84195000	- Heat exchange units	**5%**	C
84196000	- Machinery for liquefying air or other gases	**5%**	X
84198100	- - For making hot drinks or for cooking or heating food	**5%**	C
84198900	- - Other	**0%**	A
84199000	- Parts	**0%**	A
84201000	- Calendering or other rolling machines	**5%**	C
84209100	- - Cylinders	**5%**	B
84209900	- - Other	**5%**	B
84211100	- - Cream separators	**5%**	A
84211200	- - Clothes-dryers	**5%**	C
84211900	- - Other	**0%**	A
84212110	- - - For domestic use	**5%**	C
84212190	- - - Other	**5%**	C
84212200	- - For filtering or purifying beverages other than water	**5%**	X
84212300	- - Oil or petrol-filters for internal combustion engines	**5%**	C
84212910	- - - Filters for blood purifying	**0%**	A
84212990	- - - Other	**5%**	A
84213100	- - Intake air filters for internal combustion engines	**5%**	C
84213200	- - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	**5%**	B
84213900	- - Other	**5%**	A
84219100	- - Of centrifuges, including centrifugal dryers	**0%**	A
84219900	- - Other	**5%**	C
84221100	- - Of the household type	**5%**	C
84221900	- - Other	**5%**	C
84222000	- Machinery for cleaning or drying bottles or other containers	**5%**	C
84223010	- - - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers	**5%**	C
84223020	- - - Machines for aerating beverages	**5%**	C
84223030	- - - Machinery for capsuling bottles, jars, tubes and similar containers	**5%**	C
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	**5%**	C
84229000	- Parts	**5%**	C
84231000	- Personal weighing machines, including baby scales; household scales	**5%**	C
84232000	- Scales for continuous weighing of goods on conveyors	**5%**	B
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or contaitner, including hopper scales	**5%**	C
84238100	- - Having a maximum weighing capacity not exceeding 30 kg	**5%**	C
84238200	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	**5%**	B
84238900	- - Other	**5%**	C
84239000	- Weighing machine weights of all kinds; parts of weighing machinery	**5%**	B
84241000	- Fire extinguishers, whether or not charged	**5%**	C
84242010	- - - Guns for spraying building materials whether or not incorporating an electric motor	**5%**	X
84242090	- - - Other	**5%**	C
84243000	- Steam or sand blasting machines and similar jet projecting machines	**5%**	C
84244110	- - - Insecticide spraying appliances	**5%**	C
84244190	- - - Other	**5%**	C
84244910	- - - Insecticide spraying appliances	**5%**	B
84244990	- - - Other	**5%**	C
84248210	- - - Complete irrigation systems of all kinds	**5%**	X
84248230	- - - Water sprinkling appliances for irrigating grass	**5%**	C
84248290	- - - Other	**5%**	B
84248900	- - Other	**0%**	A
84249010	- - - Plastic heads for spraying liquids by frequent pressure other than of heading 96.16	**0%**	A
84249020	- - - Parts of irrigation systems of subheading 8424.82.10	**0%**	A
84249090	- - - Other	**0%**	A
84251100	- - Powered by electric motor	**5%**	C
84251900	- - Other	**5%**	C
84253100	- - Powered by electric motor	**5%**	X
84253900	- - Other	**5%**	C
84254100	- - Built-in jacking systems of a type used in garages	**5%**	A
84254200	- - Other jacks and hoists, hydraulic	**5%**	C
84254900	- - Other	**5%**	C

84261100	- - Overhead travelling cranes on fixed support	**5%**	C
84261200	- - Mobile lifting frames on tyres and straddle carriers	**5%**	X
84261900	- - Other	**5%**	X
84262000	- Tower cranes	**5%**	C
84263000	- Portal or pedestal jib cranes	**5%**	X
84264100	- - On tyres	**5%**	C
84264900	- - Other	**5%**	X
84269100	- - Designed for mounting on road vehicles	**5%**	C
84269900	- - Other	**5%**	C
84271000	- Self-propelled trucks powered by an electric motor	**5%**	C
84272000	- Other self-propelled trucks	**5%**	C
84279000	- Other trucks	**5%**	A
84281000	- Lifts and skip hoists	**5%**	C
84282000	- Pneumatic elevators and conveyors	**5%**	C
84283100	- - Specially designed for underground use	**5%**	X
84283200	- - Other, bucket type	**5%**	X
84283300	- - Other, belt type	**5%**	C
84283900	- - Other	**5%**	C
84284000	- Escalators and moving walkways	**5%**	A
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	**5%**	C
84287000	- Industrial robots	**5%**	A
84289000	- Other machinery	**5%**	C
84291100	- - Track laying	**5%**	C
84291900	- - Other	**5%**	B
84292000	- Graders and levellers	**5%**	C
84293000	- Scrapers	**5%**	A
84294000	- Tamping machines and road rollers	**5%**	B
84295100	- - Front-end shovel loaders	**5%**	C
84295200	- - Machinery with a 360° revolving superstructure	**5%**	C
84295900	- - Other	**5%**	C
84301000	- Pile-drivers and pile-extractors	**5%**	C
84302000	- Snow-ploughs and snow-blowers	**5%**	B
84303100	- - Self-propelled	**5%**	C
84303900	- - Other	**5%**	B
84304100	- - Self-propelled	**5%**	C
84304900	- - Other	**5%**	X
84305000	- Other machinery, self-propelled	**5%**	B
84306100	- - Tamping or compacting machinery	**5%**	C
84306900	- - Other	**5%**	C
84311000	- Of machinery of heading 84.25	**5%**	X
84312000	- Of machinery of heading 84.27	**5%**	C
84313100	- - Of lifts, skip hoists or escalators	**5%**	C
84313900	- - Other	**5%**	C
84314100	- - Buckets, shovels, grabs and grips	**5%**	C
84314200	- - Bulldozer or angledozer blades	**5%**	A
84314310	- - - Boring drills for wells	**5%**	C
84314390	- - - Other	**5%**	C
84314900	- - Other	**5%**	C
84321000	- Ploughs	**5%**	A
84322100	- - Disc harrows	**5%**	A
84322900	- - Other	**5%**	A
84323100	- - No-till direct seeders, planters and transplanters	**5%**	A
84323900	- - Other	**5%**	A
84324100	- - Manure spreaders	**5%**	A
84324200	- - Fertiliser distributors	**5%**	A
84328000	- Other machinery	**5%**	C
84329000	- Parts	**5%**	B
84331100	- - Powered, with the cutting device rotating in a horizontal plane	**5%**	A
84331900	- - Other	**5%**	B
84332000	- Other mowers, including cutter bars for tractor mounting	**5%**	A
84333000	- Other haymaking machinery	**5%**	A
84334000	- Straw or fodder balers, including pick-up balers	**5%**	A
84335100	- - Combine harvester-threshers	**5%**	A
84335200	- - Other threshing machinery	**5%**	A
84335300	- - Root or tuber harvesting machines	**5%**	A
84335900	- - Other	**5%**	B
84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	**5%**	C
84339000	- Parts	**5%**	B
84341000	- Milking machines	**5%**	A
84342000	- Dairy machinery	**5%**	A
84349000	- Parts	**5%**	A
84351000	- Machinery	**5%**	C
84359000	- Parts	**5%**	B
84361000	- Machinery for preparing animal feeding stuffs	**5%**	A
84362100	- - Poultry incubators and brooders	**5%**	C

84362900	- - Other	**5%**	C
84368010	- - - Bacteria incubators for laboratories	**5%**	C
84368090	- - - Other	**5%**	C
84369100	- - Of poultry-keeping machinery or poultry incubators and brooders	**5%**	B
84369900	- - Other	**5%**	X
84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	**5%**	C
84378000	- Other machinery	**5%**	C
84379000	- Parts	**5%**	B
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	**5%**	X
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	**5%**	C
84383000	- Machinery for sugar manufacture	**5%**	A
84384000	- Brewery machinery	**5%**	A
84385000	- Machinery for the preparation of meat or poultry	**5%**	C
84386000	- Machinery for the preparation of fruits, nuts or vegetables	**5%**	C
84388000	- Other machinery	**5%**	C
84389000	- Parts	**5%**	C
84391000	- Machinery for making pulp of fibrous cellulosic material	**5%**	C
84392000	- Machinery for making paper or paperboard	**5%**	A
84393000	- Machinery for finishing paper or paperboard	**5%**	B
84399100	- - Of machinery for making pulp of fibrous cellulosic material	**5%**	A
84399900	- - Other	**5%**	B
84401000	- Machinery	**5%**	B
84409000	- Parts	**5%**	B
84411000	- Cutting machines	**5%**	C
84412000	- Machines for making bags, sacks or envelopes	**5%**	A
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	**5%**	C
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	**5%**	C
84418000	- Other machinery	**5%**	B
84419000	- Parts	**5%**	C
84423000	- Machinery, apparatus and equipment	**5%**	C
84424000	- Parts of the foregoing machinery, apparatus or equipment	**5%**	C
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	**5%**	X
84431100	- - Offset printing machinery, reel-fed	**5%**	B
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%**	A
84431300	- - Other offset printing machinery	**5%**	B
84431400	- - Letteress printing machinery, reel fed, excluding flexographic printing	**5%**	A
84431500	- - Letteress printing machinery, other than reel fed, excluding flexographic printing	**5%**	A
84431600	- - Flexographic printing machinery	**5%**	C
84431700	- - Gravure printing machinery	**5%**	A
84431900	- - Other	**5%**	C
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%**	A
84433210	- - - Facsimiles machines	**0%**	A
84433220	- - - Telex machines	**0%**	A
84433230	- - - Teleprinters	**0%**	A
84433290	- - - Other	**0%**	A
84433910	- - - Copying machines incorporating an optical system	**0%**	A
84433920	- - - Copying machines instantly transferring the original image onto the duplicate	**0%**	A
84433990	- - - Other	**0%**	A
84439100	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	**5%**	C
84439920	- - - Automatic document feeders	**0%**	A
84439930	- - - Paper feeders	**0%**	A
84439940	- - - Sorters	**0%**	A
84439950	- - - Liquid or powder ink catridges for printers	**0%**	A
84439990	- - - Other	**0%**	A
84440000	Machines for extruding, drawing, texturing or cutting manmade textile materials	**5%**	B
84451100	- - Carding machines	**5%**	A
84451200	- - Combing machines	**5%**	C
84451300	- - Drawing or roving machines	**5%**	C
84451900	- - Other	**5%**	C
84452000	- Textile spinning machines	**5%**	C

84453000	- Textile doubling or twisting machines	**5%**	C
84454000	- Textile winding (including weft-winding) or reeling machines	**5%**	A
84459000	- Other	**5%**	A
84461000	- For weaving fabrics of a width not exceeding 30 cm	**5%**	A
84462100	- - Power looms	**5%**	C
84462900	- - Other	**5%**	A
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	**5%**	C
84471100	- - With cylinder diameter not exceeding 165 mm	**5%**	A
84471200	- - With cylinder diameter exceeding 165 mm	**5%**	C
84472000	- Flat knitting machines; stitch-bonding machines	**5%**	A
84479000	- Other	**5%**	C
84481100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	**5%**	A
84481900	- - Other	**5%**	A
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	**5%**	B
84483100	- - Card clothing	**5%**	C
84483200	- - Of machines for preparing textile fibres, other than card clothing	**5%**	A
84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	**5%**	A
84483900	- - Other	**5%**	C
84484200	- - Reeds for looms, healds and heald-frames	**5%**	A
84484900	- - Other	**5%**	B
84485100	- - Sinkers, needles and other articles used in forming stitches	**5%**	C
84485900	- - Other	**5%**	B
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%**	A
84501100	- - Fully-automatic machines	**5%**	C
84501200	- - Other machines, with built-in centrifugal drier	**5%**	C
84501900	- - Other	**5%**	C
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	**5%**	C
84509000	- Parts	**5%**	C
84511000	- Dry-cleaning machines	**5%**	B
84512100	- - Each of a dry linen capacity not exceeding 10 kg	**5%**	C
84512900	- - Other	**5%**	C
84513000	- Ironing machines and presses (including fusing presses)	**5%**	A
84514000	- Washing, bleaching or dyeing machines	**5%**	C
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	**5%**	C
84518000	- Other machinery	**5%**	C
84519000	- Parts	**5%**	B
84521000	- Sewing machines of the household type	**5%**	A
84522100	- - Automatic units	**5%**	B
84522900	- - Other	**5%**	C
84523000	- Sewing machine needles	**5%**	C
84529000	- Furniture, bases and covers for sewing machines and parts thereof and other parts of sewing machines	**5%**	C
84531000	- Machinery for preparing, tanning or working hides, skins or leather	**5%**	A
84532000	- Machinery for making or repairing footwear	**5%**	B
84538000	- Other machinery	**5%**	A
84539000	- Parts	**5%**	A
84541000	- Converters	**5%**	A
84542000	- Ingot moulds and ladles	**5%**	A
84543000	- Casting machines	**5%**	B
84549000	- Parts	**5%**	C
84551000	- Tube mills	**5%**	C
84552100	- - Hot or combination hot and cold	**5%**	C
84552200	- - Cold	**5%**	C
84553000	- Rolls for rolling mills	**5%**	B
84559000	- Other parts	**5%**	C
84561100	- - Operated by laser	**0%**	A
84561200	- - Operated by other light or photon beam processes	**0%**	A
84562000	- Operated by ultrasonic processes	**5%**	B
84563000	- Operated by electro-discharge processes	**5%**	A
84564000	- Operated by plasma arc processes	**0%**	A
84565000	- Water-jet cutting machines	**0%**	A
84569000	- Other	**0%**	A
84571000	- Machining centres	**5%**	C
84572000	- Unit construction machines (single station)	**5%**	A
84573000	- Multi-station transfer machines	**5%**	A
84581100	- - Numerically controlled	**5%**	C
84581900	- - Other	**5%**	C
84589100	- - Numerically controlled	**5%**	C
84589900	- - Other	**5%**	C
84591000	- Way-type unit head machines	**5%**	A
84592100	- - Numerically controlled	**5%**	C

84592900	- - Other	**5%**	C
84593100	- - Numerically controlled	**5%**	C
84593900	- - Other	**5%**	A
84594100	- - Numerically controlled	**5%**	C
84594900	- - Other	**5%**	A
84595100	- - Numerically controlled	**5%**	C
84595900	- - Other	**5%**	A
84596100	- - Numerically controlled	**5%**	C
84596900	- - Other	**5%**	C
84597000	- Other threading or tapping machines	**5%**	B
84601200	- - Numerically controlled	**5%**	C
84601900	- - Other	**5%**	C
84602200	- - Centreless grinding machines, numerically controlled	**5%**	A
84602300	- - Other cylindrical grinding machines, numerically controlled	**5%**	A
84602400	- - Other, numerically controlled	**5%**	B
84602900	- - Other	**5%**	B
84603100	- - Numerically controlled	**5%**	B
84603900	- - Other	**5%**	B
84604000	- Honing or lapping machines	**5%**	C
84609000	- Other	**5%**	C
84612000	- Shaping or slotting machines	**5%**	B
84613000	- Broaching machines	**5%**	A
84614000	- Gear cutting, gear grinding or gear finishing machines	**5%**	C
84615000	- Sawing or cutting-off machines	**5%**	C
84619000	- Other	**5%**	C
84621100	- - Closed die forging machines	**5%**	A
84621900	- - Other	**5%**	A
84622200	- - Profile forming machines	**5%**	C
84622300	- - Numerically controlled press brakes	**5%**	A
84622400	- - Numerically controlled panel benders	**5%**	A
84622500	- - Numerically controlled roll forming machines	**5%**	A
84622600	- - Other numerically controlled bending, folding, straightening or flattening machines	**5%**	A
84622900	- - Other	**5%**	C
84623200	- - Slitting lines and cut-to-length lines	**5%**	B
84623300	- - Numerically controlled shearing machines	**5%**	A
84623900	- - Other	**5%**	B
84624200	- - Numerically controlled	**5%**	C
84624900	- - Other	**5%**	C
84625100	- - Numerically controlled	**5%**	A
84625900	- - Other	**5%**	A
84626100	- - Hydraulic presses	**5%**	C
84626200	- - Mechanical presses	**5%**	C
84626300	- - Servo-presses	**5%**	A
84626900	- - Other	**5%**	A
84629000	- Other	**5%**	B
84631000	- Draw-benches for bars, tubes, profiles, wire or the like	**5%**	A
84632000	- Thread rolling machines	**5%**	A
84633000	- Machines for working wire	**5%**	B
84639000	- Other	**5%**	B
84641000	- Sawing machines	**0%**	A
84642000	- Grinding or polishing machines	**0%**	A
84649000	- Other	**0%**	A
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	**5%**	B
84652000	- Machining centres	**5%**	A
84659100	- - Sawing machines	**5%**	A
84659200	- - Planing, milling or moulding (by cutting) machines	**5%**	X
84659300	- - Grinding, sanding or polishing machines	**5%**	A
84659400	- - Bending or assembling machines	**5%**	A
84659500	- - Drilling or morticing machines	**5%**	B
84659600	- - Splitting, slicing or paring machines	**5%**	B
84659900	- - Other	**5%**	C
84661000	- Tool holders and self-opening dieheads	**5%**	C
84662000	- Work holders	**5%**	B
84663000	- Dividing heads and other special attachments for machine-tools	**5%**	C
84669100	- - For machines of heading 84.64	**0%**	A
84669200	- - For machines of heading 84.65	**5%**	B
84669300	- - For machines of headings Nos. 84.56 to 84.61	**0%**	A
84669400	- - For machines of heading 84.62 or 84.63	**5%**	C
84671100	- - Rotary type (including combined rotary-percussion)	**5%**	C
84671910	- - - Drills, lathes and threaders	**5%**	A
84671920	- - - Wrenches, screw drivers and nut setting devices	**5%**	C
84671930	- - - Surface polishing, scourring and levelling machines	**5%**	C
84671940	- - - Circular saws, chain saws and the like	**5%**	A

84671950	- - - De-scaling hammers, chipping hammers, punching hammers, riveting hammers and concrete breaking hammers	**5%**	C
84671960	- - - Jaw-type riveting machines	**5%**	A
84671970	- - - Shearing machines	**5%**	A
84671980	- - - Compacting and tamping machines for road construction or maintenance	**5%**	A
84671990	- - - Other	**5%**	C
84672100	- - Drills of all kinds	**5%**	C
84672200	- - Saws	**5%**	A
84672900	- - Other	**5%**	C
84678100	- - Chain saws	**5%**	A
84678900	- - Other	**5%**	C
84679100	- - Of chain saws	**5%**	B
84679200	- - Of pneumatic tools	**5%**	C
84679900	- - Other	**5%**	C
84681000	- Hand-held blow pipes	**5%**	B
84682000	- Other gas-operated machinery and apparatus	**5%**	C
84688000	- Other machinery and apparatus	**5%**	C
84689000	- Parts	**5%**	C
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%**	A
84702100	- - Incorporating a printing device	**0%**	A
84702900	- - Other	**0%**	A
84703000	- Other calculating machines	**0%**	A
84705000	- Cash registers	**0%**	A
84709010	- - - Postage franking machines	0%	A
84709020	- - - Ticket-issuing machines	**0%**	A
84709090	- - - Other	**0%**	A
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%**	A
84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	**0%**	A
84714900	- - Other, presented in the form of systems	**0%**	A
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%**	A
84716000	- Input or output units, whether or not containing storage units in the same housing	**0%**	A
84717000	- Storage units	**0%**	A
84718000	- Other units of automatic data processing machines	**0%**	A
84719000	- Other	**0%**	A
84721000	- Duplicating machines	**5%**	A
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%**	A
84729010	- - - Ticket-issuing machines (other than those incorporating a calculating devices or coin-operated machines of heading 84.70)	**0%**	A
84729020	- - - Coin-sorting or coin-counting machines, counting and wrapping machines	**0%**	A
84729030	- - - Pencil-sharpening machines	**0%**	A
84729040	- - - Paper punching machines	**0%**	A
84729050	- - - Staplers and staple removers	**0%**	A
84729060	- - - Paper shredders	**0%**	A
84729070	- - - Cash registers without calculating devices	**5%**	B
84729080	- - - ATM machines	**0%**	A
84729090	- - - Other	**0%**	A
84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	**0%**	A
84732900	- - Other	**0%**	A
84733000	- Parts and accessories of the machines of heading 84.71	**0%**	A
84734000	- Parts and accessories of the machines of heading 84.72	**5%**	C
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.70 to 84.72	**0%**	A
84741000	- Sorting, screening, separating or washing machines	**5%**	C
84742000	- Crushing or grinding machines	**5%**	C
84743100	- - Concrete or mortar mixers	**5%**	C
84743200	- - Machines for mixing mineral substances with bitumen	**5%**	C
84743900	- - Other	**5%**	C
84748000	- Other machinery	**5%**	X
84749000	- Parts	**5%**	C
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	**5%**	X
84752100	- - Machines for making optical fibres and preforms thereof	**5%**	C
84752900	- - Other	**5%**	C

84759000	- Parts	**5%**	B
84762100	- - Incorporating heating or refrigerating devices	**5%**	A
84762900	- - Other	**5%**	A
84768100	- - Incorporating heating or refrigerating devices	**5%**	A
84768900	- - Other	**5%**	C
84769000	- Parts	**5%**	B
84771000	- Injection-moulding machines	**0%**	A
84772000	- Extruders	**5%**	C
84773000	- Blow moulding machines	**5%**	C
84774000	- Vacuum moulding machines and other thermoforming machines	**5%**	C
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	**5%**	A
84775900	- - Other	**5%**	C
84778000	- Other machinery	**5%**	C
84779000	- Parts	**0%**	A
84781000	- Machinery	**5%**	C
84789000	- Parts	**5%**	C
84791010	- - - Surface levelling machinery used for road construction	**5%**	A
84791020	- - - Machinery for bedding gravel or asphalt on roads	**5%**	C
84791030	- - - Traffic road marking machines (other than spraying machines)	**5%**	A
84791090	- - - Other	**5%**	C
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	**5%**	A
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%**	X
84794000	- Rope or cable-making machines	**5%**	C
84795000	- Industrial robots, not elsewhere specified or included	**0%**	A
84796000	- Evaporative air coolers	**5%**	X
84797100	- - Of a kind used in airports	5%	A
84797900	- - Other	**5%**	B
84798100	- - For treating metal, including electric wire coil-winders	**5%**	C
84798200	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	**5%**	C
84798300	- - Cold isostatic presses	**5%**	A
84798910	- - - Soap making machinery	**0%**	A
84798920	- - - Machines and equipment for making baskets and mats	**0%**	A
84798930	- - - Machines and equipment for making brushes	**0%**	A
84798940	- - - Air humidifiers or dehumidifiers, other than the appliances of heading 84.15, 84.24 or 85.09	**0%**	A
84798950	- - - Pump-type automatic greasers for machinery	**0%**	A
84798960	- - - Match dipping machines	**0%**	A
84798970	- - - Machines for coating welding electrodes	**0%**	A
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%**	A
84798991	- - - - Machines for the maintenance of pipelines and sewerage	**0%**	A
84798992	- - - - Machines for stuffing blankets and mattresses with quilt and upholstering them using a blowing or propelling device	**0%**	A
84798993	- - - - Machines for applying abrasives to any backing (fabrics, paper, etc.)	**0%**	A
84798994	- - - - Divers' bells and metal diving suits fitted with mechanical devices	**0%**	A
84798999	- - - - Other	**0%**	A
84799000	- Parts	**0%**	A
84801000	- Moulding boxes for metal foundry	**5%**	C
84802000	- Mould bases	**5%**	C
84803010	- - - Of wood or iron	**5%**	C
84803090	- - - Of other materials	**5%**	C
84804100	- - Injection or compression types	**5%**	C
84804900	- - Other	**5%**	X
84805000	- Moulds for glass	**5%**	A
84806000	- Moulds for mineral materials	**5%**	C
84807100	- - Injection or compression types	**0%**	A
84807900	- - Other	**5%**	X
84811000	- Pressure-reducing valves	**5%**	C
84812000	- Valves for oleohydraulic or pneumatic transmissions	**5%**	C
84813000	- Check valves	**5%**	C
84814000	- Safety or relief valves	**5%**	C
84818010	- - - Inner tube valves for tyres	**5%**	C
84818020	- - - Radiator discharge valves	**5%**	C
84818030	- - - Valves for gas cylinders	**5%**	C
84818040	- - - Buoy- operated valves	**5%**	C
84818050	- - - Fire hydrants and nozzles	**5%**	C
84818060	- - - Nozzles and valves for spraying and irrigation hoses	**5%**	C
84818070	- - - Valves for draining the water from bathrooms and bathtubs	**5%**	X
84818080	- - - Lids for pressure or spraying cans filled with insecticides, disinfectants, etc.	**5%**	C

84818090	- - - Other	**5%**	A
84819000	- Parts	**5%**	C
84821000	- Ball bearings	**5%**	C
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	**5%**	C
84823000	- Spherical roller bearings	**5%**	C
84824000	- Needle roller bearings, including cage and needle roller assemblies	**5%**	C
84825000	- Other cylindrical roller bearings, including cage and roller assemblies	**5%**	C
84828000	- Other, including combined ball/roller bearings	**5%**	C
84829100	- - Balls, needles and rollers	**5%**	C
84829900	- - Other	**5%**	C
84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks	**5%**	C
84832000	- Bearing housings, incorporating ball or roller bearings	**5%**	C
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	**5%**	C
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%**	C
84835000	- Flywheels and pulleys, including pulley blocks	**5%**	C
84836000	- Clutches and shaft couplings (including universal joints)	**5%**	C
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	**5%**	C
84841000	- Gaskets and similar joints of metal shecting combined with other material or of two or more layers of metal	**5%**	C
84842000	- Mechanical seals	**5%**	C
84849000	- Other	**5%**	C
84851000	- By metal deposit	**5%**	A
84852000	- By plastics or rubber deposit	**5%**	A
84853000	- By plaster, cement, ceramics or glass deposit	**5%**	A
84858000	- Other	**5%**	A
84859000	- Parts	**5%**	A
84861010	- - - Milling machines using concentrated ion beams for producing or repairing masks and boules shapes on semiconductor devices	**0%**	A
84861020	- - - Machines for sawing blocks of monocrystal semiconductors into chips or thin discs into wafers	**0%**	A
84861030	- - - Grinding and polishing machines for processing semiconductor chips	**0%**	A
84861040	- - - Cubes cutting machines for milling or notching semiconductor chips	**0%**	A
84861090	- - - Other	**0%**	A
84862010	- - - Tools for the dry drilling of patterns on semiconductors	**0%**	A
84862020	- - - Ion plant machines for activating semiconductors by coating	**0%**	A
84862030	- - - Direct drawing machines on wafers	**0%**	A
84862040	- - - Row drawing machines (by the repetition of images)	**0%**	A
84862050	- - - Other machines for displaying or drawing patterns of circuits on sensitised semiconductor materials	**0%**	A
84862060	- - - Apparatus for fixing moulds, adhesive tape apparatus and apparatus for fixing wire for assembling semiconductor chips	**0%**	A
84862070	- - - Spray apparatus for drilling, extracting or cleaning semiconductor chips	**0%**	A
84862090	- - - Other	**0%**	A
84863010	- - - Apparatus for wet drilling or for removing or cleaning flat panel displays	**0%**	A
84863090	- - - Other	**0%**	A
84864010	- - - Pattern production apparatus of a kind used in the production of masks or boules of light-proof coated layers	**0%**	A
84864020	- - - Self propelled machines for transporting, handling or storing of semiconductor chips, wafer covers and cans, and other articles for semiconductors devices	**0%**	A
84864030	- - - Microscopes using electronic beams fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	**0%**	A
84864091	- - - - Microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	**0%**	A
84864092	- - - - Photomicrographic microscopes fitted with instruments specially designed for the handling and transportation of semiconductor wafer and reticles	**0%**	A
84864099	- - - - Other	**0%**	A
84869010	- - - Parts for fixing blocks apparatus, adhesive tapes apparatus and wires tie apparatus for assemblying semiconductor chips	**0%**	A
84869020	- - - Parts of ion planting machines for activation of semiconductors coating	**0%**	A
84869030	- - - Parts and accessories for apparatus of subheadings from 8486.20.30 to 8486.20.50	**0%**	A

84869040	- - - Parts for self propelled machines for transporting, handling, and storaging semiconductor chips, covers and wafers cans, and other semiconductors devices	**0%**	A
84869090	- - - Other	**0%**	A
84871000	- Ships' or boats' propellers and blades therefor	**5%**	X
84879000	- Other	**5%**	B
85011000	- Motors of an output not exceeding 37.5 W	**5%**	C
85012000	- Universal AC/DC motors of an output exceeding 37.5 W	**5%**	C
85013100	- - Of an output not exceeding 750 W	**5%**	C
85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	**5%**	B
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	**5%**	X
85013400	- - Of an output exceeding 375 kW	**5%**	X
85014000	- Other AC motors, single-phase	**5%**	C
85015100	- - Of an output not exceeding 750 W	**5%**	C
85015200	- - Of an output exceeding 750 W but not exceeding 75 kW	**5%**	C
85015300	- - Of an output exceeding 75 kW	**5%**	C
85016100	- - Of an output not exceeding 75 kVA	**5%**	C
85016200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	**5%**	C
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	**5%**	C
85016400	- - Of an output exceeding 750 kVA	**5%**	C
85017100	- - Of an output not exceeding 50 W	**5%**	A
85017200	- - Of an output exceeding 50 W	**5%**	A
85018000	- Photovoltaic AC generators	**5%**	A
85021100	- - Of an output not exceeding 75 kVA	**5%**	X
85021200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	**5%**	C
85021300	- - Of an output exceeding 375 kVA	**5%**	C
85022000	- Generating sets with spark-ignition internal combustion piston engines	**5%**	X
85023100	- - Wind-powered	**5%**	A
85023900	- - Other	**5%**	C
85024000	- Electric rotary converters	**5%**	A
85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	**5%**	C
85041000	- Ballasts for discharge lamps or tubes	**5%**	X
85042100	- - Having a power handling capacity not exceeding 650 kVA	**5%**	C
85042200	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	**5%**	C
85042300	- - Having a power handling capacity exceeding 10,000 kVA	**5%**	C
85043100	- - Having a power handling capacity not exceeding 1 kVA	**5%**	C
85043200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	**5%**	X
85043300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	**5%**	C
85043400	- - Having a power handling capacity exceeding 500 kVA	**5%**	C
85044011	- - - - Charger for portable phones and tablets	**0%**	A
85044012	- - - - Charger for laptop computers	**0%**	A
85044013	- - - - Charger for dry batteries	**0%**	A
85044014	- - - - Power supply for desktop computers	**0%**	A
85044019	- - - - Other	**0%**	A
85044090	- - - Other	**0%**	A
85045010	- - - Other electrical inductors for energy supply of automatic data processing machines, there units and communication apparatus	**0%**	A
85045090	- - - Other	**0%**	A
85049000	- Parts	**5%**	A
85051100	- - Of metal	**5%**	C
85051900	- - Other	**5%**	C
85052000	- Electro-magnetic couplings, clutches and brakes	**5%**	B
85059000	- Other, including parts	**5%**	C
85061010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	B
85061090	- - - Other	**5%**	A
85063010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	A
85063090	- - - Other	**5%**	A
85064010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	A
85064090	- - - Other	**5%**	A
85065010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	C
85065090	- - - Other	**5%**	A
85066010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	A
85066090	- - - Other	**5%**	B
85068010	- - - Dry batteries for portable devices of a voltage 1.5 V and over	**5%**	C
85068090	- - - Other	**5%**	B
85069000	- Parts	**5%**	B
85071000	- Lead-acid, of a kind used for starting piston engines	**5%**	C
85072000	- Other lead-acid accumulators	**5%**	C
85073000	- Nickel-cadmium	**5%**	C
85075000	- Nickel-metal hybride	**5%**	A
85076000	- Lithium-ion	**5%**	C

85078000	- Other accumulators	**5%**	C
85079000	- Parts	**5%**	X
85081100	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ	**5%**	C
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%**	A
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%**	A
85081990	- - - Other	**0%**	A
85086000	- Other vacuum cleaners	**5%**	X
85087000	- Parts	**5%**	C
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	**5%**	C
85098010	- - - Potato peelers and chippers	**5%**	C
85098020	- - -Various machines for cutting meat cheese, bread, vegetables and fruits	**5%**	A
85098030	- - - Machines for sharpening and polishing kitchen and table cutlery	**5%**	A
85098040	- - - Electric tooth brushes	**5%**	C
85098090	- - - Other	**5%**	C
85099000	- Parts	**5%**	C
85101000	- Shavers	**5%**	C
85102000	- Hair clippers	**5%**	X
85103000	- Hair-removing appliances	**5%**	A
85109000	- Parts	**5%**	B
85111000	- Sparking plugs	**5%**	C
85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	**5%**	B
85113000	- Distributors ; ignition coils	**5%**	C
85114000	- Starter motors and dual purpose starter-generators	**5%**	C
85115000	- Other generators	**5%**	C
85118000	- Other equipment	**5%**	C
85119000	- Parts	**5%**	C
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	**5%**	B
85122000	- Other lighting or visual signalling equipment	**5%**	C
85123000	- Sound signalling equipment	**5%**	C
85124000	- Windscreen wipers, defrosters and demisters	**5%**	C
85129000	- Parts	**5%**	C
85131000	- Lamps	**5%**	C
85139000	- Parts	**5%**	A
85141100	- - Hot isostatic presses	**0%**	A
85141900	- - Other	**0%**	A
85142000	- Induction or dielectric furnaces and ovens	**0%**	A
85143100	- - Electron beam furnaces	**0%**	A
85143200	- - Plasma and vacuum arc furnaces	**0%**	A
85143900	- - Other	**0%**	A
85144000	- Other induction or dielectric heating equipment	**5%**	C
85149000	- Parts	**0%**	A
85151100	- - Soldering irons and guns	**5%**	B
85151900	- - Other	**5%**	B
85152100	- - Fully or partly automatic	**5%**	B
85152900	- - Other	**5%**	C
85153100	- - Fully or partly automatic	**5%**	C
85153900	- - Other	**5%**	C
85158000	- Other machines and apparatus	**5%**	C
85159000	- Parts	**5%**	C
85161010	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity 200 ℓ or less	**5%**	X
85161020	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity exceeding 200 ℓ	**5%**	X
85162100	- - Storage heating radiators	**5%**	A
85162910	- - - Domestic electric heating apparatus	**5%**	B
85162990	- - - Other	**5%**	C
85163100	- - Hair dryers	**5%**	B
85163200	- - Other hair-dressing apparatus	**5%**	C
85163300	- - Hand-drying apparatus	**5%**	B
85164000	- Electric smoothing irons	**5%**	X
85165000	- Microwave ovens	**5%**	C
85166000	- Other ovens; cookers, cooking plates. boiling rings, grillers and roasters	**5%**	X
85167100	- - Coffee or tea makers	**5%**	X
85167200	- - Toasters	**5%**	A
85167910	- - - Coffee roasters or popcorn makers	**5%**	C
85167920	- - - Electric incense burners	**5%**	C
85167990	- - - Other	**5%**	C
85168000	- Electric heating resistors	**5%**	C
85169000	- Parts	**5%**	C

85171100	- - Line telephone sets with cordless handsets	**0%**	A
85171300	- - Smartphones	**0%**	A
85171410	- - - Telephones for cellular networks (mobile)	**0%**	A
85171420	- - - Telephones for satellite networks (Thuraya and the like)	**0%**	A
85171490	- - - Other	**0%**	A
85171800	- - Other	**0%**	A
85176100	- - Base station	**0%**	A
85176210	- - - Switching board and telephone exchange apparatus	**0%**	A
85176220	- - - Other apparatus for current lines conductor systems or digital line systems	**0%**	A
85176230	- - - Special transmission apparatus for simultaneous interpretation	**0%**	A
85176240	- - - Special apparatus for reception of relief signals from vessels, aircraft, etc.	**0%**	A
85176250	- - - Wireless microphones incorporating a short cable(antenna) or small metal antenna other than radio or television apparatus	**0%**	A
85176260	- - - Apparatus for remote transmission or reception of signals	**0%**	A
85176270	- - - Wireless telephones including wireless reception apparatus for vehicles, vessels, aircraft, trains, etc.	**0%**	A
85176280	- - - Regulating surface boxes with communication function : a device based on a microprocessor incorporating internet access modem, with data exchange function	**0%**	A
85176290	- - - Other	**0%**	A
85176910	- - - Alarms and sound signalling apparatus	**0%**	A
85176990	- - - Other	**0%**	A
85177100	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	**0%**	A
85177900	- - Other	**0%**	A
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%**	A
85181090	- - - Other	**0%**	A
85182100	- - Single loudspeakers, mounted in their enclosures	**5%**	C
85182200	- - Multiple loudspeakers, mounted in the same enclosure	**5%**	C
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%**	A
85182990	- - - Other	**0%**	A
85183010	- - - Headphones for line telephone	**0%**	A
85183090	- - - Other	**0%**	A
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%**	A
85184090	- - - Other	**5%**	B
85185000	- Electric sound amplifier sets	**5%**	C
85189010	- - - Parts of electric amplifiers for use as reformation signalling apparatus in telephone lines technique products of the WTO Information Technology Agreement(ITA)	**0%**	A
85189090	- - - Other	**5%**	A
85192000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	**5%**	C
85193000	- Turntables (record-decks)	**5%**	B
85198100	- - Using magnetic, optical or semiconductor media	**5%**	C
85198900	- - Other	**5%**	C
85211000	- Magnetic tape-type	**5%**	A
85219000	- Other	**5%**	C
85221000	- Pick-up cartridges	**5%**	A
85229000	- Other	**5%**	C
85232100	- - Cards incorporating a magnetic stripe	**5%**	X
85232910	- - - Unrecorded magnetic media, for sound or video recorders	**0%**	A
85232990	- - - Other	**0%**	A
85234100	- - Unrecorded	**0%**	A
85234900	- - Other	**0%**	A
85235100	- - Solid-state non-volatile storage devices	**0%**	A
85235200	- - Smart cards	**0%**	A
85235900	- - Other	**0%**	A
85238000	- Other	**0%**	A
85241100	- - Of liquid crystals	**5%**	C
85241200	- - Of organic light-emitting diodes (OLED)	**5%**	A
85241900	- - Other	**5%**	A
85249100	- - Of liquid crystals	**5%**	C
85249200	- - Of organic light-emitting diodes (OLED)	**5%**	A
85249900	- - Other	**5%**	B
85255000	- Transmission apparatus	**0%**	A
85256000	- Transmission apparatus incorporating reception apparatus	**0%**	A
85258010	- - - Video cameras	**0%**	A
85258020	- - - Digital cameras for still images	**0%**	A

85258091	- - - - Television cameras for security surveillance only	**0%**	A
85258099	- - - - Other	**0%**	A
85258100	- - High-speed goods as specified in Subheading Note 1 to this Chapter	**0%**	A
85258200	- - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	**0%**	A
85258300	- - Other, night vision goods as specified in Subheading Note 3 to this Chapter	**0%**	A
85258900	- - Other	**0%**	A
85261000	- Radar apparatus	**5%**	C
85269110	- - - Global Positioning Systems (GPS)	**5%**	C
85269190	- - - Other	**5%**	C
85269200	- - Radio remote control apparatus	**5%**	C
85271200	- - Pocket-size radio cassette-players	**5%**	A
85271300	- - Other apparatus combined with sound recording or reproducing apparatus	**5%**	C
85271900	- - Other	**5%**	A
85272100	- - Combined with sound recording or reproducing apparatus	**5%**	C
85272900	- - Other	**5%**	C
85279100	- - Combined with sound recording or reproducing apparatus	**5%**	X
85279200	- - Not combined with sound recording or reproducing apparatus but combined with a clock	**5%**	A
85279900	- - Other	**5%**	B
85284200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	**0%**	A
85284900	- - Other	**5%**	B
85285200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	**0%**	A
85285900	- - Other	**5%**	C
85286200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	**0%**	A
85286900	- - Other	**5%**	C
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%**	A
85287120	- - - Apparatus for reception of television transmission via satellites (receivers)	**5%**	A
85287190	- - - Other	**5%**	C
85287220	- - - Smart television apparatus	**5%**	A
85287230	- - - Other television apparatus	**5%**	A
85287290	- - - Other	**5%**	C
85287300	- - Other monochrome	**5%**	B
85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	**0%**	A
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%**	A
85299090	- - - Other	**0%**	A
85301000	- Equipment for railways or tramways	**5%**	B
85308000	- Other equipment	**5%**	C
85309000	- Parts	**5%**	B
85311000	- Burglar or fire alarms and similar apparatus	**5%**	C
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	**0%**	A
85318010	- - - Electric bells for doors	**5%**	B
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%**	A
85318030	- - - Alarms and sound signalling apparatus	**0%**	A
85318090	- - - Other	**5%**	C
85319010	- - - Parts for apparatus of subheading 8531.80.20, 8531.80.30	**0%**	A
85319090	- - - Other	**0%**	A
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%**	A
85322100	- - Tantalum	**0%**	A
85322200	- - Aluminium electrolytic	**0%**	A
85322300	- - Ceramic dielectric, single layer	**0%**	A
85322400	- - Ceramic dielectric, multilayer	**0%**	A
85322500	- - Dielectric of paper or plastics	**0%**	A
85322900	- - Other	**0%**	A
85323000	- Variable or adjustable (pre-set) capacitors	**0%**	A
85329000	- Parts	**0%**	A
85331000	- Fixed carbon resistors, composition or film types	**0%**	A

85332100	- - For a power handling capacity not exceeding 20 W	**0%**	A
85332900	- - Other	**0%**	A
85333100	- - For a power handling capacity not exceeding 20 W	**0%**	A
85333900	- - Other	**0%**	A
85334000	- Other variable resistors, including rheostats and potentiometers	**0%**	A
85339000	- Parts	**0%**	A
85340000	Printed circuits	**0%**	A
85351000	- Fuses	**5%**	C
85352100	- - For a voltage of less than 72.5 kV	**5%**	X
85352900	- - Other	**5%**	C
85353000	- Isolating switches and make-and-break switches	**5%**	X
85354000	- Lightning arresters, voltage limiters and surge suppressors	**5%**	C
85359000	- Other	**5%**	C
85361000	- Fuses	**5%**	C
85362000	- Automatic circuit breakers	**5%**	C
85363000	- Other apparatus for protecting electrical circuits	**5%**	C
85364100	- - For a voltage not exceeding 60 V	**5%**	C
85364900	- - Other	**5%**	C
85365010	- - - Electro- electronic switches consisting of optically-connected output and input circuits(insulated rheostatic electrical switches)	**0%**	A
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%**	A
85365030	- - - Rapid movement electromechanical switches for a current not exceeding 11 A	**0%**	A
85365090	- - - Other	**0%**	A
85366100	- - Lamp-holders	**5%**	C
85366910	- - - Plugs and sockets for co-axial wires and printed circuits	**0%**	A
85366920	- - - Other plugs and sockets	**0%**	A
85367000	- Connectors for optical fibres, optical fibres bundles or cables	**5%**	C
85369010	- - - Connection and contact elements for wires and cables	**0%**	A
85369020	- - - Chips probes	**0%**	A
85369091	- - - - Adapters, whether or not incorporating a slot for USB or the like	**0%**	A
85369099	- - - - Other	**0%**	A
85371000	- For a voltage not exceeding 1,000 V	**5%**	A
85372000	- For a voltage exceeding 1,000 V	**5%**	C
85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	**5%**	C
85389000	- Other	**5%**	C
85391000	- Sealed beam lamp units	**5%**	B
85392100	- - Tungsten halogen	**5%**	C
85392200	- - Other of a power not exceeding 200 W and for a voltage exceeding 100 V	**5%**	C
85392900	- - Other	**5%**	C
85393100	- - Fluorescent, hot cathode	**5%**	C
85393200	- - Mercury or sodium vapour lamps; metal halide lamps	**5%**	C
85393900	- - Other	**5%**	B
85394100	- - Arc-lamps	**5%**	A
85394900	- - Other	**5%**	C
85395100	- - Light-emitting diode (LED) modules	**5%**	A
85395200	- - Light-emitting diode (LED) lamps	**5%**	C
85399000	- Parts	**5%**	C
85401100	- - Colour	**5%**	B
85401200	- - Other monochrome	**5%**	B
85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	**5%**	B
85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes colour, with a phosphor dot screen pitch smaller than 0.4 mm	**5%**	A
85406000	- Other cathode-ray tubes	**5%**	A
85407100	- - Magnetrons	**5%**	B
85407900	- - Other	**5%**	A
85408100	- - Receiver or amplifier valves and tubes	**5%**	X
85408900	- - Other	**5%**	A
85409100	- - Of cathode-ray tubes	**5%**	A
85409900	- - Other	**5%**	A
85411000	- Diodes, other than photosensitive or light emitting diodes	**0%**	A
85412100	- - With a dissipation rate of less than 1 W	**0%**	A
85412900	- - Other	**0%**	A
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	**0%**	A
85414100	- - Light-emitting diodes (LED)	**0%**	A
85414200	- - Photovoltaic cells not assembled in modules or made up into panels	**0%**	A
85414300	- - Photovoltaic cells assembled in modules or made up into panels	**0%**	A
85414900	- - Other	**0%**	A
85415100	- - Semiconductor-based transducers	**0%**	A
85415900	- - Other	**0%**	A
85416000	- Mounted piezo-electric crystals	**0%**	A

85419000	- Parts	**0%**	A
85423100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	**0%**	A
85423200	- - Memories	**0%**	A
85423300	- - Amplifiers	**0%**	A
85423900	- - Other	**0%**	A
85429000	- Parts	**0%**	A
85431000	- Particle accelerators	**5%**	B
85432000	- Signal generators	**5%**	C
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	**0%**	A
85434010	- - Electronic cigarettes	**Special Goods**	SG
85434020	- - - Electronic water pipe "shisha"	**Special Goods**	SG
85434030	- - - Electrically heated devices for cigarettes	**Special Goods**	SG
85434090	- - - Other	**Special Goods**	SG
85437010	- - - Electrical apparatus having a translation or dictionary functions	**0%**	A
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%**	A
85437090	- - - Other	**0%**	A
85439010	- - - Micro electronic assemblies	**0%**	A
85439091	- - - - For electronic cigarettes other than accumulators of heading 85.07	**Special Goods**	SG
85439092	- - - - For electronic water pipe "shisha" other than accumulators of heading 85.07	**Special Goods**	SG
85439093	- - - - For electrically heated devices for cigarettes other than accumulators of heading 85.07	**Special Goods**	SG
85439098	- - - - For other smoking electronic devices	**Special Goods**	SG
85439099	- - - - Other	**0%**	A
85441100	- - Of copper	**5%**	X
85441900	- - Other	**5%**	X
85442010	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	**5%**	X
85442020	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	**5%**	X
85442030	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	**5%**	X
85442090	- - - Other	**5%**	X
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	**5%**	X
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%**	A
85444219	- - - - Other	**0%**	A
85444221	- - - - Electric connectors for wire of a cross-section not exceeding 10 mm	**0%**	A
85444229	- - - - Other	**0%**	A
85444230	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	**0%**	A
85444240	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	**0%**	A
85444291	- - - - Other electric connectors	**0%**	A
85444299	- - - - Other	**0%**	A
85444910	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V but not exceeding 1,000 V	**5%**	X
85444921	- - - - For a voltage not exceeding 80 V	**0%**	A
85444929	- - - - Other	**5%**	X
85444931	- - - - For a voltage not exceeding 80 V	**0%**	A
85444939	- - - - Other	**5%**	C
85444941	- - - - For a voltage not exceeding 80 V	**0%**	A
85444949	- - - - Other	**5%**	C
85444991	- - - - For a voltage not exceeding 80 V	**0%**	A
85444999	- - - - Other	**5%**	X
85446010	- - - Electric cable of a cross-section exceeding 10 mm	**5%**	X
85446020	- - - Electric cable of a cross-section not exceeding 10 mm	**5%**	X
85446030	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	**5%**	C
85446090	- - - Other	**5%**	X
85447000	- Optical fibre cables	**0%**	A
85451100	- - Of a kind used for furnaces	**5%**	X
85451900	- - Other	**5%**	X
85452000	- Brushes	**5%**	C
85459000	- Other	**5%**	C
85461000	- Of glass	**5%**	A

85462000	- Of ceramics	**5%**	C
85469000	- Other	**5%**	X
85471000	- Insulating fittings of ceramics	**5%**	C
85472000	- Insulating fittings of plastics	**5%**	C
85479000	- Other	**5%**	C
85480000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	**5%**	X
85491100	- - Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	**5%**	X
85491200	- - Other, containing lead, cadmium or mercury	**5%**	A
85491300	- - Sorted by chemical type and not containing lead, cadmium or mercury	**5%**	A
85491400	- - Unsorted and not containing lead, cadmium or mercury	**5%**	A
85491900	- - Other	**5%**	B
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%**	A
85492900	- - Other	**5%**	A
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%**	A
85493910	- - - Waste and scrap of integrated circuits	**0%**	A
85493990	- - - Other	**5%**	X
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%**	A
85499900	- - Other	**5%**	A
86011000	- Powered from an external source of electricity	**5%**	A
86012000	- Powered by electric accumulators	**5%**	A
86021000	- Diesel-electric locomotives	**5%**	A
86029000	- Other	**5%**	A
86031000	- Powered from an external source of electricity	**5%**	A
86039000	- Other	**5%**	A
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%**	A
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%**	A
86061000	- Tank wagons and the like	**5%**	A
86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	**5%**	A
86069100	- - Covered and closed	**5%**	A
86069200	- - Open, with non-removable sides of a height exceeding 60 cm	**5%**	A
86069900	- - Other	**5%**	X
86071100	- - Driving bogies and bissel-bogies	**5%**	A
86071200	- - Other bogies and bissel-bogies	**5%**	A
86071900	- - Other, including parts	**5%**	B
86072100	- - Air brakes and parts thereof	**5%**	A
86072900	- - Other	**5%**	A
86073000	- Hooks and other coupling devices, buffers, and parts thereof	**5%**	A
86079100	- - Of locomotives	**5%**	X
86079900	- - Other	**5%**	B
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%**	B
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	**5%**	C
87011000	- Single axle tractors	**5%**	A
87012100	- - With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	**5%**	C
87012200	- - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	**5%**	A
87012300	- - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	**5%**	A
87012400	- - With only electric motor for propulsion	**5%**	A
87012900	- - Other	**5%**	B
87013000	- Track-laying tractors	**5%**	A
87019100	- - Not exceeding 18 kW	**5%**	B
87019200	- - Exceeding 18 kW but not exceeding 37 kW	**5%**	B
87019300	- - Exceeding 37 kW but not exceeding 75 kW	**5%**	C

87019400	- - Exceeding 75 kW but not exceeding 130 kW	**5%**	A
87019500	- - Exceeding 130 kW	**5%**	A
87021000	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	**5%**	C
87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	**5%**	B
87023000	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	**5%**	A
87024000	- With only electric motor for propulsion	**5%**	A
87029000	- Other	**5%**	C
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	**5%**	C
87032111	- - - - Make of the Clearance year or the year that follows	**5%**	C
87032112	- - - - Make of the first year preceding the clearance year or earlier	**5%**	C
87032131	- - - - Model of the clearance year or the year that follows	**5%**	C
87032132	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032150	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	**5%**	C
87032160	- - - Motor-home vehicles and the like for trips and picnics	**5%**	A
87032171	- - - - Tuk Tuk or Raksha and the like	**5%**	A
87032179	- - - - Other	**5%**	C
87032180	- - - Vehicles specially designed to be driven by crippled or paraplegic people	**5%**	A
87032190	- - - Other	**5%**	C
87032211	- - - - Model of the clearance year or the year that follows	**5%**	C
87032212	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032231	- - - - Model of the clearance year or the year that follows	**5%**	C
87032232	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032250	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	**5%**	A
87032260	- - - Motor-home vehicles and the like for trips and picnics	**5%**	C
87032270	- - - Three-wheel light vehicles of simple construction	**5%**	A
87032280	- - - Vehicles specially designed to be driven by crippled or paraplegic people	**5%**	A
87032290	- - - Other	**5%**	C
87032311	- - - - Model of the clearance year or the year that follows	**5%**	C
87032312	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032331	- - - - Model of the clearance year or the year that follows	**5%**	C
87032332	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032350	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	**5%**	C
87032360	- - - Motor-home vehicles and the like for trips and picnics	**5%**	A
87032370	- - - Three-wheel light vehicles of simple construction	**5%**	A
87032380	- - - Vehicles specially designed to be driven by crippled or paraplegic people	**5%**	A
87032390	- - - Other	**5%**	C
87032411	- - - - Model of the clearance year or the year that follows	**5%**	C
87032412	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032431	- - - - Model of the clearance year or the year that follows	**5%**	C
87032432	- - - - Model of the first year preceding clearance year or earlier	**5%**	C
87032450	- - - Emergency vehicles(e.g. Ambulance, police; prisoners' vans, hearses)	**5%**	C
87032460	- - - Motor-home vehicles and the like for trips and picnics	**5%**	A
87032470	- - - Vehicles specially designed to be driven by crippled or paraplegic people	**5%**	A
87032490	- - - Other	**5%**	C
87033100	- - Of a cylinder capacity not exceeding 1,500 cc	**5%**	C
87033200	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	**5%**	C
87033300	- - Of a cylinder capacity exceeding 2,500 cc	**5%**	C
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%**	C
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%**	C
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%**	A
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%**	B
87038000	- Other vehicles, with only electric motor for propulsion	**5%**	C

87039000	- Other	**5%**	C
87041000	- Dumpers designed for off-highway use	**5%**	C
87042110	- - - Light trucks (pickup) single or double cabin, assembled	**5%**	C
87042120	- - - Trucks for light transport (Diyana,half lorry,and the like) whether or not fitted with tipbox, assembled	**5%**	C
87042130	- - - Tankers ,assembled	**5%**	A
87042140	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	**5%**	C
87042150	- - - Chassis, incorporating driver's cabin	**5%**	C
87042160	- - - Refrigerated vehicles	**5%**	C
87042191	- - - - 3-tire light vehicles for transport of goods	**5%**	A
87042199	- - - - Other	**5%**	C
87042210	- - - Lorries, assembled	**5%**	C
87042220	- - - Fitted with a tipbox, assembled	**5%**	C
87042230	- - - Tankers, assembled	**5%**	C
87042240	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	**5%**	C
87042250	- - - Shuttle cars	**5%**	A
87042260	- - - Vehicles fitted with lifting pulleys and self-loading equipment	**5%**	C
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%**	C
87042291	- - - - Refrigerated vehicles	**5%**	C
87042299	- - - - Other	**5%**	A
87042310	- - - Lorries, assembled	**5%**	C
87042320	- - - Fitted with tipbox, assembled	**5%**	C
87042330	- - - Tankers, assembled	**5%**	C
87042340	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	**5%**	A
87042350	- - - Vehicles fitted with lifting pulleys and self-loading equipment	**5%**	A
87042360	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete	**5%**	A
87042370	- - - Vehicles specially constructed for the transport of gas and chemicals	**5%**	A
87042391	- - - - Refrigerated vehicles	**5%**	C
87042399	- - - - Other	**5%**	C
87043110	- - - Single-cab pickups, assembled	**5%**	C
87043120	- - - Two-cab Pickups, assembled	**5%**	C
87043130	- - - Light trucks (Dyana, half-lorries and the like) with a standard box, assembled	**5%**	C
87043140	- - - Light trucks (Dyana, half-lorries and the like) with tipbox, assembled	**5%**	C
87043150	- - - Tankers, assembled	**5%**	A
87043160	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	**5%**	A
87043170	- - - Chassis incorporating a driver's cabin	**5%**	C
87043180	- - - Refrigerated vehicles	**5%**	A
87043190	- - - Other	**5%**	C
87043210	- - - Lorries, tippers and tanks, assembled	**5%**	C
87043220	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	**5%**	A
87043290	- - - Other	**5%**	A
87044100	- - g.v.w. not exceeding 5 tonnes	**5%**	A
87044200	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	**5%**	A
87044300	- - g.v.w. exceeding 20 tonnes	**5%**	A
87045100	- - g.v.w. not exceeding 5 tonnes	**5%**	A
87045200	- - g.v.w. exceeding 5 tonnes	**5%**	A
87046000	- Other with only electric motor for propulsion	**5%**	A
87049000	- Other	**5%**	B
87051000	- Crane lorries	**5%**	C
87052000	- Mobile drilling derricks	**5%**	C
87053000	- Fire fighting vehicles	**5%**	A
87054000	- Concrete-mixer lorries	**5%**	C
87059010	- - - Towing and repair vehicles and mobile workshops, equipped with various mechanical tools	**5%**	C
87059020	- - - Vehicles fitted with ladders or elevating platforms for the maintenance of electric overhead cables, street lighting . . etc.	**5%**	C
87059030	- - - Vehicles specially designed for cleaning streets, squares, airfields . . etc.	**5%**	C
87059040	- - - Spraying vehicles for all purposes	**5%**	A
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%**	A
87059060	- - - Vehicles equipped with power generators	**5%**	A
87059070	- - - Vehicles for radiography	**5%**	A
87059080	- - - Vehicles designed for surgical and medical purposes	**5%**	A

87059091	- - - - Spotlight motor vehicles fitted with projectors	**5%**	A
87059092	- - - - Motor vehicles designed for radio broadcasting, telegraphy, wireless transmission and reception and radar vehicles	**5%**	A
87059093	- - - - Motor bakeries fully equipped (kneader, oven . . etc.) and motor kitchens	**5%**	C
87059094	- - - - Vehicles equipped with tanks and water pumps	**5%**	C
87059099	- - - - Other	**5%**	C
87060000	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	**5%**	C
87071000	- For the vehicles of heading 87.03	**5%**	A
87079010	- - - For tractors of heading 87.01	**5%**	A
87079020	- - - For motor vehicles of heading 87.02	**5%**	A
87079031	- - - - For pickups	**5%**	B
87079032	- - - - For light trucks (Dyana, half lorry,..etc.)	**5%**	A
87079033	- - - - For dumpers	**5%**	C
87079034	- - - - For lorries	**5%**	A
87079035	- - - - Tipboxes	**5%**	C
87079036	- - - - Refrigerated boxes for foodstuff transportation motor vehicles	**5%**	C
87079039	- - - - Other	**5%**	A
87079090	- - - Other	**5%**	C
87081000	- Bumpers and parts thereof	**5%**	C
87082100	- - Safety belts	**5%**	C
87082210	- - - front windscreens (windshields), rear windows and other windows, framed	**5%**	A
87082220	- - - front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices	**5%**	A
87082910	- - - Luggage racks (grid or basket)	**5%**	C
87082990	- - - Other	**5%**	C
87083000	- Brakes and servo-brakes; and parts thereof	**5%**	C
87084000	- Gear boxes and parts thereof	**5%**	C
87085010	- - - Drive-axles with differential, whether or not provided with other transmission components	**5%**	C
87085090	- - - Non-driving axles; parts thereof	**5%**	C
87087000	- Road wheels and parts and accessories thereof	**5%**	C
87088000	- Suspension systems and parts thereof (including shock-absorbers)	**5%**	C
87089110	- - - Radiators	**5%**	C
87089120	- - - Parts	**5%**	C
87089210	- - - Exhaust silencers and pipes	**5%**	C
87089220	- - - Parts	**5%**	C
87089300	- - Clutches and parts thereof	**5%**	C
87089410	- - - Steering wheels, steering columns and steering boxes	**5%**	C
87089420	- - - Parts	**5%**	C
87089500	- - Safety airbag with inflater system; parts thereof	**5%**	C
87089900	- - Other	**5%**	A
87091100	- - Electrical	**5%**	B
87091900	- - Other	**5%**	B
87099000	- Parts	**5%**	C
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	**5%**	C
87111000	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	**5%**	A
87112000	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	**5%**	C
87113000	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	**5%**	B
87114000	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	**5%**	A
87115000	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	**5%**	A
87116000	- With electric motor for propulsion	**5%**	A
87119000	- Other	**5%**	A
87120010	- - - Bicycles, whether or not designed for children	**5%**	C
87120020	- - - Cycles for crippled and disabled persons	**5%**	A
87120090	- - - Other	**5%**	C
87131000	- Not mechanically propelled	**0%**	A
87139000	- Other	**0%**	A
87141000	- Of motorcycles (including mopeds)	5%	C
87142000	- Of carriages for disabled persons	**0%**	A
87149100	- - Frames and forks, and parts thereof	**5%**	C
87149200	- - Wheel rims and spokes	**5%**	C
87149300	- - Hubs, (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	**5%**	B
87149400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	**5%**	B
87149500	- - Saddles	**5%**	A

87149600	- - Pedals and crank-gear, and parts thereof	**5%**	C
87149900	- - Other	**5%**	C
87150010	- - - Baby carriage	**5%**	B
87150090	- - - Other	**5%**	B
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	**5%**	C
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	**5%**	B
87163100	- - Tanker trailers and tanker semi-trailers	**5%**	C
87163910	- - - Trailers and semi-trailers for public works, whether or not fitted with tipboxes	**5%**	C
87163920	- - - Trailers and semi-trailers for with refrigerated or heated boxes for the transport of food and perishable goods	**5%**	B
87163930	- - - Trailers and semi-trailers specially designed for the transportation of furniture	**5%**	C
87163940	- - - One or two floor-trailers and semi-trailers for the transportation of animals	**5%**	A
87163950	- - - One or two floor-trailers and semi-trailers for the transportation of vehicles	**5%**	B
87163960	- - - - Trailers and semi-trailers for the transportation of bicycles or motorbikes	**5%**	B
87163970	- - - Drop-frame trailers with loading ramps for the transport of heavy equipment(tanks, cranes, bulldozers, electrical transformers, etc.)	**5%**	B
87163990	- - - Other	**5%**	C
87164010	- - - Specially designed for the transport of persons	**5%**	B
87164020	- - - Designed for the display of goods	**5%**	C
87164030	- - - Designed as bookshops	**5%**	A
87164090	- - - Other	**5%**	B
87168011	- - - - Carriages for cleaning and building	**5%**	B
87168012	- - - - Carriages fitted with a drum for the drainage of used oils	**5%**	A
87168013	- - - - For cleaning, fitted with a buckle, whether or not fitted also with a squeezer and wiper	**5%**	A
87168014	- - - - Carriages for carrying and hauling carpets, and wheeled racks	**5%**	A
87168015	- - - - Carriages of metal wires for shopping in stores	**5%**	C
87168016	- - - - Carriages for tranportation of medical equipment and devices of a kind used for hospitals	**5%**	B
87168017	- - - - Carriages designed for the carrying and selling of food,(other than those of heading 94.03)	**5%**	C
87168018	- - - - Small carriages fitted with heat-insulated box for ice-cream vending	**5%**	A
87168019	- - - - Other	**5%**	C
87168090	- - - Other	**5%**	C
87169010	- - - Parts for the carriages of subheadings 8716.80.11, 8716.80.12, 8716.80.13	**5%**	C
87169090	- - - Other	**5%**	C
88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	**5%**	A
88021100	- - Of an unladen weight not exceeding 2,000 kg	**0%**	A
88021200	- - Of an unladen weight exceeding 2,000 kg	**0%**	A
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	**0%**	A
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	**0%**	A
88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	**0%**	A
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	**0%**	A
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	**5%**	C
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	**5%**	A
88052100	- - Air combat simulators and thereof	**5%**	A
88052900	- - Other	**0%**	A
88061000	- Designed for the carriage of passengers	**5%**	A
88062110	- - - Fitted with a camera	**5%**	A
88062190	- - - Other	**5%**	A
88062210	- - - Fitted with a camera	**5%**	A
88062290	- - - Other	**5%**	A
88062310	- - - Fitted with a camera	**5%**	A
88062390	- - - Other	**5%**	A
88062410	- - - Fitted with a camera	**5%**	A
88062490	- - - Other	**5%**	A
88062910	- - - Fitted with a camera	**5%**	A
88062990	- - - Other	**5%**	A
88069110	- - - Fitted with a camera	**5%**	A
88069190	- - - Other	**5%**	A
88069210	- - - Fitted with a camera	**5%**	A

88069290	- - - Other	**5%**	A
88069310	- - - Fitted with a camera	**5%**	A
88069390	- - - Other	**5%**	A
88069410	- - - Fitted with a camera	**5%**	A
88069490	- - - Other	**5%**	A
88069910	- - - Fitted with a camera	**5%**	A
88069990	- - - Other	**5%**	A
88071000	- Propellers and rotors and parts thereof	**5%**	X
88072000	- Under-carriages and parts thereof	**5%**	A
88073000	- Other parts of aeroplanes, helicopters or unmanned aircraft	**5%**	X
88079000	- Other	**5%**	C
89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	**0%**	A
89012000	- Tankers	**0%**	A
89013000	- Refrigerated vessels, other than those of subheading 8901.20	**0%**	A
89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	**0%**	A
89020000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	**0%**	A
89031100	- - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	**5%**	B
89031200	- - Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	**5%**	B
89031900	- - Other	**5%**	A
89032100	- - Of a length not exceeding 7.5 m	**5%**	B
89032200	- - Of a length exceeding 7.5 m but not exceeding 24 m	**5%**	B
89032300	- - Of a length exceeding 24 m	**5%**	B
89033100	- - Of a length not exceeding 7.5 m	**5%**	B
89033200	- - Of a length exceeding 7.5 m but not exceeding 24 m	**5%**	B
89033300	- - Of a length exceeding 24 m	**5%**	B
89039300	- - Of a length not exceeding 7.5 m	**5%**	B
89039910	- - - Motor boats from fiber glass other than outboard	**5%**	B
89039920	- - - Fiber-glass boats with unfixed external engines	**5%**	B
89039930	- - - JET SKI	**5%**	B
89039990	- - - Other	**5%**	B
89040000	Tugs and pusher craft	**0%**	A
89051000	- Dredgers	**0%**	A
89052000	- Floating or submersible drilling or production platforms	**0%**	A
89059010	- - - Fire-floats	**0%**	A
89059020	- - - Light-vessels	**0%**	A
89059090	- - - Other	**0%**	A
89061000	- Warships	**0%**	A
89069010	- - - War vessels and war boats of all kinds, including lifeboats	**0%**	A
89069090	- - - Other	**0%**	A
89071000	- Inflatable rafts	**0%**	A
89079000	- Other	**0%**	A
89080000	Vessels and other floating structures for breaking up	**0%**	A
90011000	- Optical fibres, optical fibre bundles and cables	**5%**	A
90012000	- Sheets and plates of polarising material	**5%**	A
90013000	- Contact lenses	**5%**	C
90014000	- Spectacle lenses of glass	**5%**	A
90015000	- Spectacle lenses of other materials	**5%**	A
90019000	- Other	**5%**	C
90021100	- - For cameras, projectors or photographic enlargers or reducers	**5%**	C
90021900	- - Other	**5%**	B
90022000	- Filters	**5%**	C
90029000	- Other	**5%**	C
90031100	- - Of plastics	**5%**	A
90031900	- - Of other materials	**5%**	B
90039000	- Parts	**5%**	B
90041000	- Sunglasses	**5%**	C
90049010	- - - Corrective spectacles	**5%**	C
90049020	- - - Professional protective goggles	**5%**	B
90049090	- - - Other	**5%**	C
90051000	- Binoculars	**5%**	B
90058000	- Other instruments	**5%**	C
90059000	- Parts and accessories (including mountings)	**5%**	B
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%**	B
90064000	- Instant print Cameras	**5%**	C
90065300	- - For roll film of a width of 35 mm	**5%**	B
90065900	- - Other	**5%**	A
90066100	- - Discharge lamp ("electronic") flashlight apparatus	**5%**	B
90066900	- - Other	**5%**	B
90069100	- - For cameras	**5%**	A

90069900	- - Other	**5%**	C
90071000	- Cameras	**5%**	B
90072000	- Projectors	**5%**	A
90079100	- - For cameras	**5%**	B
90079200	- - For projectors	**5%**	B
90085000	-Projectors, enlargers and reducers	**5%**	C
90089000	- Parts and accessories	**5%**	C
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%**	A
90105000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	**5%**	B
90106000	- Projection screens	**5%**	C
90109000	- Parts and accessories	**5%**	B
90111000	- Stereoscopic microscopes	**0%**	A
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	**0%**	A
90118000	- Other microscopes	**5%**	B
90119000	- Parts and accessories	**0%**	A
90121000	- Microscopes other than optical microscopes; diffraction apparatus	**0%**	A
90129000	- Parts and accessories	**0%**	A
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%**	C
90132010	- - - Portable laser pointers, in form of pens, medals, etc.	**5%**	B
90132090	- - - Others	**5%**	B
90138010	- - - Magnifying lenses (pocket, desk, etc.)	**5%**	B
90138020	- - - Magic eyes for doors, ovens and the like	**5%**	A
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%**	A
90138090	- - - Other	**5%**	C
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%**	A
90139090	- - - Other	**5%**	A
90141000	- Direction finding compasses	**5%**	B
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	**5%**	C
90148000	- Other instruments and appliances	**5%**	C
90149000	- Parts and accessories	**5%**	C
90151000	- Rangefinders	**5%**	B
90152000	- Theodolites and tachymeters (tacheometers)	**5%**	A
90153000	- Levels	**5%**	A
90154000	- Photogrammetrical surveying instruments and appliances	**5%**	C
90158000	- Other instruments and appliances	**5%**	A
90159000	- Parts and accessories	**5%**	A
90160000	Balances of a sensitivity of 5 cg or better, with or without weights	**5%**	C
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%**	A
90171090	- - - Other	**5%**	A
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%**	A
90172090	- - - Other	**0%**	A
90173000	- Micrometers, callipers and gauges	**5%**	C
90178010	- - - School rulers and the like	**5%**	A
90178020	- - - Foldable measuring tapes, . . etc.	**5%**	B
90178090	- - - Other	**5%**	B
90179010	- - - Parts for the drawings and shapes production apparatus	**0%**	A
90179090	- - - Other	**0%**	A
90181100	- - Electro-cardiographs	**5%**	A
90181200	- - Ultrasonic scanning apparatus	**5%**	C
90181300	- - Magnetic resonance imaging apparatus	**5%**	A
90181400	- - Scintigraphic apparatus	**5%**	B
90181910	- - - Apparatus for measuring blood pressure and arteriosclerosis	**5%**	A
90181920	- - - Other measuring apparatus (for breathing, cerebral, pelvis . .etc.)	**5%**	A
90181990	- - - Other	**5%**	A
90182000	- Ultra-violet or infra-red ray apparatus	**5%**	B
90183110	- - - Syringes for applying plasters	**5%**	A
90183120	- - - Syringes for eyes, ears and larynx	**5%**	A
90183130	- - - Syringes for uterus and gynecology	**5%**	A
90183140	- - - Disposable subcutaneous syringes	**5%**	A
90183190	- - - Other	**5%**	A
90183200	- - Tubular metal needles and needles for sutures	**5%**	A
90183910	- - - Trocars	**5%**	A

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%**	B
90183930	- - - Intravenous catheters	**5%**	B
90183990	- - - Other	**5%**	A
90184100	- - Dental drills , whether or not combined on a single base with other dental equipment	**5%**	A
90184910	- - - Spittoons with fountain	**5%**	A
90184920	- - - Teeth filling tools	**5%**	A
90184930	- - - Dentists' chairs incorporating dental equipment other than those of heading 94.02	**5%**	B
90184990	- - - Other	**5%**	B
90185010	- - - Diagnostic appliances (ophthalmoscope, opthalmic hemopiezometer..etc.)	**5%**	B
90185020	- - - Sight examination instruments and equipment (for testing sight sharpness, retina . . etc.)	**5%**	A
90185090	- - - Other	**5%**	B
90189010	- - - Otiatric instruments (eardrum massager, otoscopes,..etc.)	**5%**	A
90189020	- - - Anaesthetic appliances and instruments	**5%**	A
90189030	- - - Instruments for nose and throat	**5%**	B
90189040	- - - Artificial kidney (dialysis) apparatus	**5%**	B
90189050	- - - Needles, of gold, silver or steel for acupuncture	**5%**	B
90189060	- - - Endoscopes	**5%**	B
90189070	- - - Veterinary instrument and equipment	**5%**	B
90189080	- - - Surgery set consisting of gauze, cotton, scissors, tongs, etc.	**5%**	A
90189090	- - - Other	**5%**	A
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	**5%**	B
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	**5%**	A
90200000	Other breathing appliances and gas masks, excluding protective masks having neither, mechanical part nor replaceable filters	**5%**	A
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%**	A
90211020	- - - Palatoplasty appliances (for jaw bones)	**5%**	B
90211030	- - - Orthodigita appliances	**5%**	A
90211040	- - - Head and spine orthopaedic appliances	**5%**	B
90211050	- - - Hernia belts and appliances for correcting scoliosis and curvature of the spine, surgical medical belts (Other than those of heading 62.12)	**5%**	A
90211060	- - - Crutches, other than walking sticks of heading 66.02	**5%**	A
90211070	- - - Orthopaedic appliances for animals	**5%**	A
90211090	- - - Other	**5%**	A
90212100	- - Artificial teeth	**5%**	A
90212900	- - Other	**5%**	A
90213100	- - Artificial joints	**5%**	A
90213910	- - - Artificial ocular fittings (artificial eyes, intra-ocular lenses . . etc.)	**5%**	A
90213920	- - - Arms, forearms, hands, legs, feet, noses and heart valves	**5%**	A
90213990	- - - Other	**5%**	B
90214000	- Hearing aids, excluding parts and accessories	**5%**	A
90215000	- Pacemakers for stimulating heart muscles,excluding parts and accessories	**5%**	A
90219010	- - - Speech aids for persons with disabled vocal cords	**5%**	B
90219020	- - - Electronic appliances for the blind	**5%**	A
90219090	- - - Other	**5%**	B
90221200	- - Computed tomography apparatus	**5%**	B
90221300	- - Other, for dental uses	**5%**	C
90221400	- - Other, for medical, surgical or veterinary uses	**5%**	C
90221910	- - - For inspection of baggage and luggage	**5%**	C
90221990	- - - Other	**5%**	B
90222100	- - For medical, surgical, dental or veterinary uses	**5%**	A
90222900	- - For other uses	**5%**	A
90223000	- X-ray tubes	**5%**	A
90229000	- Other, including parts and accessories	**5%**	B
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	**5%**	A
90241000	- Machines and appliances for testing metals	**5%**	B
90248000	- Other machines and appliances	**5%**	C
90249000	- Parts and accessories	**5%**	C
90251100	- - Liquid-filled, for direct reading	**5%**	B
90251900	- - Other	**5%**	C
90258010	- - - Hydrometers	**5%**	A
90258020	- - - Hygrometers	**5%**	A

90258090	- - - Other	**5%**	B
90259000	- Parts and accessories	**5%**	A
90261000	- For measuring or checking the flow or level of liquids	**0%**	A
90262000	- For measuring or checking pressure	**0%**	A
90268000	- Other instruments or apparatus	**0%**	A
90269000	- Parts and accessories	**0%**	A
90271000	- Gas or smoke analysis apparatus	**0%**	A
90272000	- Chromatographs and electrophoresis instruments	**0%**	A
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	**0%**	A
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	**0%**	A
90278100	- - Mass spectrometers	**0%**	A
90278910	- - - For blood test, analysis of secretions and urine, etc., designed for diagnostic purposes at laboratories	**0%**	A
90278990	- - - Other	**0%**	A
90279010	- - - Parts and accessories for the articles of heading 90.27, other than gas or smoke analysis apparatus	**0%**	A
90279090	- - - Other	**0%**	A
90281000	- Gas meters	**5%**	B
90282010	- - - Water meters	**5%**	A
90282090	- - - Other	**5%**	B
90283000	- Electricity meters	**5%**	A
90289000	- Parts and accessories	**5%**	B
90291010	- - - Production meters	**5%**	B
90291020	- - - Taximeters	**5%**	C
90291090	- - - Other	**5%**	C
90292000	- Speed indicators and tachometers; stroboscopes	**5%**	B
90299000	- Parts and accessories	**5%**	B
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	**5%**	C
90302000	- Oscilloscopes and oscillographs	**5%**	B
90303100	- - Multimeters without a recording device	**5%**	C
90303200	- - Multimeters with a recording device	**5%**	B
90303300	- - Other, without a recording device	**5%**	C
90303900	- - Other, with a recording device	**5%**	C
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	**0%**	A
90308200	- - For measuring or checking semiconductor wafers or devices (including integrated circuits)	**0%**	A
90308400	- - Other, with a recording device	**5%**	B
90308900	- - Other	**5%**	C
90309010	- - - Parts and accessories for measuring or checking semiconductor wafers or devices	**0%**	A
90309090	- - - Other	**0%**	A
90311000	- Machines for balancing mechanical parts	**5%**	B
90312000	- Test benches	**5%**	B
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%**	A
90314910	- - - Optical instruments for measuring particle surface pollution on semiconductor wafers	**0%**	A
90314990	- - - Other	**0%**	A
90318010	- - - Appliances for checking and adjusting motor vehicle engines	**5%**	A
90318020	- - - Electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and rectiles	**0%**	A
90318090	- - - Other	**5%**	A
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%**	A
90319020	- - - Parts and accessories for stroboscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	**0%**	A
90319030	- - - Parts and accessories for optical instruments for measuring particle surface pollution on semiconductor wafers	**0%**	A
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%**	A
90319050	- - - Parts and accessories for microscopes fitted with instruments of a kind used specially for handling and transporting semiconductor wafers and reticles	**0%**	A
90319090	- - - Other	**0%**	A
90321000	- Thermostats	**5%**	A

90322000	- Manostats	**5%**	B
90328100	- - Hydraulic or pneumatic	**5%**	A
90328900	- - Other	**5%**	A
90329000	- Parts and accessories	**5%**	A
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	**5%**	C
91011100	- - With mechanical display only	**5%**	B
91011900	- - Other	**5%**	B
91012100	- - With automatic winding	**5%**	B
91012900	- - Other	**5%**	B
91019100	- - Electrically operated	**5%**	C
91019900	- - Other	**5%**	A
91021100	- - With mechanical display only	**5%**	A
91021200	- - With opto-electronic display only	**5%**	C
91021900	- - Other	**5%**	B
91022100	- - With automatic winding	**5%**	A
91022900	- - Other	**5%**	B
91029100	- - Electrically operated	**5%**	A
91029900	- - Other	**5%**	B
91031000	- Electrically operated	**5%**	A
91039000	- Other	**5%**	A
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	**5%**	B
91051100	- - Electrically operated	**5%**	A
91051900	- - Other	**5%**	A
91052100	- - Electrically operated	**5%**	C
91052900	- - Other	**5%**	B
91059100	- - Electrically operated	**5%**	A
91059900	- - Other	**5%**	B
91061000	- Time-registers; time-recorders	**5%**	B
91069000	- Other	**5%**	C
91070000	Time switches with clock or watch movement or with synchronous motor	**5%**	B
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	**5%**	B
91081200	- - With opto-electronic display only	**5%**	A
91081900	- - Other	**5%**	A
91082000	- With automatic winding	**5%**	A
91089000	- Other	**5%**	A
91091000	- Electrically operated	**5%**	A
91099000	- Other	**5%**	A
91101100	- - Complete movements, unassembled or partly assembled (movement sets)	**5%**	A
91101200	- - Incomplete movements, assembled	**5%**	A
91101900	- - Rough movements	**5%**	A
91109000	- Other	**5%**	A
91111000	- Cases of precious metal or of metal clad with precious metal	**5%**	A
91112000	- Cases of base metal, whether or not gold- or silver-plated	**5%**	A
91118000	- Other cases	**5%**	A
91119000	- Parts	**5%**	B
91122000	- Cases	**5%**	A
91129000	- Parts	**5%**	A
91131000	- Of precious metal or of metal clad with precious metal	**5%**	B
91132000	- Of base metal, whether or not gold- or silver-plated	**5%**	B
91139010	- - - Of artificial plastic materials	**5%**	C
91139020	- - - Of natural, composition or reconstituted leather	**5%**	B
91139030	- - - Of woven fabrics	**5%**	C
91139040	- - - Consisting of or incorporating pearls, precious or semi-precious stones, natural, composition or reconstituted	**5%**	A
91139090	- - - Other	**5%**	C
91143000	- Dials	**5%**	B
91144000	- Plates and bridges	**5%**	A
91149000	- Other	**5%**	B
92011000	- Upright pianos	**5%**	C
92012000	- Grand pianos	**5%**	B
92019000	- Other	**5%**	C
92021000	- Played with a bow	**5%**	B
92029010	- - - Flutes	**5%**	A
92029090	- - - Other	**5%**	B
92051000	- Brass-wind instruments	**5%**	A
92059000	- Other	**5%**	A
92060010	- - - Drums	**5%**	B
92060020	- - - Cymbals	**5%**	A
92060030	- - - Triangles	**5%**	A
92060040	- - - Xylophoes	**5%**	A

92060090	- - - Other	**5%**	B
92071000	- Keyboard instruments, other than accordions	**5%**	A
92079000	- Other	**5%**	C
92081000	- Musical boxes	**5%**	A
92089010	- - - Fairground organs	**5%**	A
92089020	- - - Musical saws	**5%**	A
92089030	- - - Decoy calls	**5%**	A
92089040	- - - Mouth-blown whistles for command and maneuvers	**5%**	A
92089090	- - - Other	**5%**	A
92093000	- Musical instrument strings	**5%**	A
92099100	- - Parts and accessories for pianos	**5%**	B
92099200	- - Parts and accessories for the musical instruments of heading 92.02	**5%**	B
92099400	- - Parts and accessories for the musical instruments of heading 92.07	**5%**	B
92099900	- - Other	**5%**	B
93011000	- Artillery weapons (for example, guns, howitzers and mortars)	**5%**	A
93012000	- Rocket lauchers; flame-thrower; grenade launchers; torpedo tubes and similar projectors	**5%**	B
93019000	- Other	**5%**	A
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04	**5%**	A
93031000	- Muzzle-loading firearms	**5%**	A
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	**5%**	A
93033000	- Other sporting, hunting or target-shooting rifles	**5%**	B
93039000	- Other	**5%**	A
93040010	- - - Underwater fishguns	**5%**	A
93040090	- - - Other	**5%**	A
93051000	- Of revolvers or pistols	**5%**	A
93052000	- Of shotguns or rifles of heading 93.03	**5%**	A
93059100	- - Of military weapons of heading 93.01	**5%**	A
93059900	- - Other	**5%**	A
93062110	- - - For hunting or sports shooting	**5%**	A
93062190	- - - Other	**5%**	A
93062910	- - - Parts and accessories for hunting or sports shooting cartridges	**5%**	A
93062990	- - - Other	**5%**	A
93063010	- - - Cartridges, parts and accessories thereof, for hunting or sports shooting	**5%**	A
93063090	- - - Other	**5%**	A
93069000	- Other	**5%**	A
93070010	- - - For military purposes	**5%**	A
93070090	- - - Other	**5%**	A
94011000	- Seats of a kind used for aircraft	**5%**	C
94012000	- Seats of a kind used for motor vehicles	**5%**	C
94013100	- - Of wood	**5%**	C
94013900	- - Other	**5%**	B
94014100	- - Of wood	**5%**	A
94014900	- - Other	**5%**	A
94015200	- - Of bamboo	**5%**	A
94015300	- - Of rattan	**5%**	A
94015900	- - Other	**5%**	A
94016100	- - Upholstered	**5%**	C
94016900	- - Other	**5%**	C
94017110	- - - Children seats designed to be hung on the back of other seats	**5%**	C
94017120	- - - Baby walkers with small wheels (walking teaching carriages)	**5%**	A
94017190	- - - Other	**5%**	C
94017910	- - - Children seats designed to be hung on the back of other seats	**5%**	C
94017920	- - - Baby walkers with small wheels (walking teaching carriages)	**5%**	A
94017990	- - - Other	**5%**	C
94018011	- - - - Childrens seats designed to be hung on the back of other seats	**5%**	C
94018012	- - - - Baby walkers with small wheels (walking teaching carriages)	**5%**	C
94018019	- - - - Other	**5%**	C
94018020	- - - Seats of stones or of mixture of asbestos and ceramic	**5%**	A
94018090	- - - Other	**5%**	C
94019100	- - Of wood	**5%**	C
94019900	- - Other	**5%**	C
94021010	- - - Dentists' chairs and parts thereof	**5%**	B
94021020	- - - Barbers' chairs and parts thereof	**5%**	B
94021090	- - - Other	**5%**	B
94029010	- - - Medical and surgical furniture and parts	**5%**	C
94029090	- - - Other	**5%**	C
94031010	- - - Desks	**5%**	C
94031020	- - - Wheeled-tables	**5%**	C
94031030	- - - Electrical cabinets for file-keeping	**5%**	C
94031090	- - - Other	**5%**	C
94032010	- - - Wardrobes	**5%**	C
94032020	- - - Floor-mounted clothes stands	**5%**	C

94032030	- - - Tables for laboratories or microscopic testing, fitted with gas or water nozzles, . . etc.)	**5%**	B
94032040	- - - Floor-mounted portable curtains	**5%**	B
94032050	- - - Kitchen furniture of aluminum	**5%**	C
94032090	- - - Other	**5%**	C
94033010	- - - Desks	**5%**	C
94033020	- - - Wheeled-Tables	**5%**	C
94033030	- - - Electrical cabinets for file-keeping	**5%**	A
94033090	- - - Other	**5%**	C
94034010	- - - Tableware cupboards	**5%**	C
94034020	- - - Dining sets, Complete	**5%**	C
94034090	- - - Other	**5%**	C
94035010	- - - Bedroom sets, complete	**5%**	C
94035020	- - - Wardrobes	**5%**	C
94035090	- - - Other	**5%**	C
94036010	- - - Tables for laboratories or microscopic testing, fitted with gas or water nozzles, . . etc.)	**5%**	C
94036020	- - - Floor-mounted clothes stands	**5%**	C
94036030	- - - Wall cabinets (for first aid kits)	**5%**	B
94036040	- - - Cabinets used as mounts for hand-washing sinks	**5%**	C
94036090	- - - Other	**5%**	A
94037000	- Furniture of plastics	**5%**	C
94038200	- - Of bamboo	**5%**	A
94038300	- - Of rattan	**5%**	B
94038900	- - Other	**5%**	C
94039100	- - Of wood	**5%**	C
94039900	- - Other	**5%**	C
94041000	- Mattress supports	**5%**	C
94042110	- - - Mattresses with springs	**5%**	C
94042190	- - - Other	**5%**	C
94042910	- - - Mattresses with springs	**5%**	C
94042990	- - - Other	**5%**	C
94043000	- Sleeping bags	**5%**	C
94044000	- Quilts, bedspreads, eiderdowns and duvets (comforters)	**5%**	C
94049010	- - - Quilets	**5%**	C
94049020	- - - Pillows	**5%**	C
94049030	- - - Cushions and pouffes seats	**5%**	C
94049040	- - - Sets consisting of stuffed quilt, bed sheet and pillow-case, put up in a single packing	**5%**	C
94049090	- - - Other	**5%**	C
94051100	- - Designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94051900	- - Other	**5%**	C
94052100	- - Designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94052900	- - Other	**5%**	A
94053100	- - Designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94053900	- - Other	**5%**	A
94054100	- - Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94054200	- - Other, designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94054910	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens lamps . . etc.)	**5%**	C
94054920	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	**5%**	C
94054990	- - - Other	**5%**	C
94055000	- Non-electrical luminaires and lighting fittings	**5%**	C
94056100	- - Designed for use solely with light-emitting diode (LED) light sources	**5%**	C
94056900	- - Other	**5%**	C
94059100	- - Of glass	**5%**	A
94059200	- - Of plastics	**5%**	B
94059900	- - Other	**5%**	C
94061010	- - - Greenhouses for cultivation purposes	**5%**	A
94061020	- - - Barns and cages for animal production	**5%**	A
94061030	- - - Warehouses	**5%**	A
94061040	- - - Residential or school buildings	**5%**	C
94061090	- - - Other	**5%**	C
94062000	- Modular building units, of steel	**5%**	C
94069011	- - - - Greenhouses for cultivation purposes	**5%**	C
94069012	- - - - Barns and cages for animal production	**5%**	A
94069013	- - - - Warehouses	**5%**	C
94069014	- - - - Residential or school buildings	**5%**	B
94069019	- - - - Other	**5%**	C
94069021	- - - - Greenhouses for cultivation purposes	**5%**	B
94069022	- - - - Barns and cages for animal production	**5%**	A
94069023	- - - - Warehouses	**5%**	B
94069024	- - - - Residential or school buildings	**5%**	B

94069029	- - - - Other	**5%**	A
94069031	- - - - Greenhouses for cultivation purposes	**5%**	A
94069032	- - - - Barns and cages for animal production	**5%**	A
94069033	- - - - Warehouses	**5%**	B
94069034	- - - - Residential or school buildings	**5%**	B
94069039	- - - - Other	**5%**	B
94069041	- - - - Greenhouses for cultivation purposes	**5%**	A
94069042	- - - - Barns and cages for animal production	**5%**	A
94069043	- - - - Warehouses	**5%**	B
94069044	- - - - Residential or school buildings	**5%**	C
94069049	- - - - Other	**5%**	B
94069090	- - - Of other materials	**5%**	C
95030010	- - - Bicycles	**5%**	B
95030020	- - - Dolls	**5%**	B
95030030	- - - Balloons	**5%**	B
95030040	- - - Remote-controlled reduced-size models of aircraft	**5%**	A
95030090	- - - Other	**5%**	B
95042010	- - - Billiards of all kinds	**5%**	A
95042090	- - - Accessories	**5%**	B
95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	**5%**	B
95044000	- Playing cards	**5%**	A
95045000	-Video game consoles and machines, other than those of subheading 9504.30	**5%**	A
95049000	- Other	**5%**	C
95051000	- Articles for christmas festivities	**5%**	A
95059000	- Other	**5%**	B
95061100	- - Skis	**5%**	C
95061200	- - Ski-fastenings (ski-bindings)	**5%**	A
95061900	- - Other	**5%**	A
95062100	- - Sailboards	**5%**	A
95062900	- - Other	**5%**	A
95063100	- - Clubs, complete	**5%**	B
95063200	- - Balls	**5%**	A
95063900	- - Other	**5%**	B
95064000	- Articles and equipment for table-tennis	**5%**	B
95065100	- - Lawn-tennis rackets, whether or not strung	**5%**	A
95065900	- - Other	**5%**	A
95066100	- - Lawn-tennis balls	**5%**	A
95066200	- - Inflatable	**5%**	A
95066900	- - Other	**5%**	A
95067000	- Ice skates and roller skates, including skating boots with skates attached	**5%**	A
95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	**5%**	C
95069910	- - - Bows, arrows and duelling swords for sports	**5%**	C
95069990	- - - Other	**5%**	C
95071000	- Fishing rods	**5%**	B
95072000	- Fish-hooks, whether or not snelled	**5%**	A
95073000	- Fishing reels	**5%**	B
95079000	- Other	**5%**	A
95081000	- Travelling circuses and travelling menageries	**5%**	A
95082100	- - Roller coasters	**5%**	A
95082200	- - Carousels, swings and roundabouts	**5%**	B
95082300	- - Dodge'em cars	**5%**	A
95082400	- - Motion simulators and moving theatres	**5%**	A
95082500	- - Water rides	**5%**	A
95082600	- - Water park amusements	**5%**	A
95082900	- - Other	**5%**	C
95083000	- Fairground amusements	**5%**	B
95084000	- Travelling theatres	**5%**	A
96011000	- Worked ivory and articles of ivory	**5%**	B
96019000	- Other	**5%**	A
96020010	- - - Artificial honeycombs for beehives	**5%**	A
96020020	- - - Wax pearls	**5%**	A
96020030	- - - Articles made of preparations with a base of wax and unhardened gelatin, used for medical, surgical or pharmaceutical purposes	**5%**	B
96020040	- - - Articles of paraffin such as the containers for hydrofluoric acid	**5%**	A
96020050	- - - Articles of stearin	**5%**	A
96020090	- - - Other	**5%**	B
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	**5%**	B
96032100	- - Tooth brushes, including dental-plate brushes	**5%**	C
96032910	- - - Shaving brushes	**5%**	C
96032920	- - - Hair brushes	**5%**	C
96032990	- - - Other	**5%**	C

96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	**5%**	C
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	**5%**	C
96035000	- Other brushes constituting parts of machines, appliances or vehicles	**5%**	C
96039010	- - - Brushes of rubber or plastics, moulded in one piece, for bathroom cleaning, and brushes for domestic use	**5%**	C
96039020	- - - Brushes for cleaning clothes and shoes	**5%**	C
96039030	- - - Sweeping brushes for cleaning the roads, floors	**5%**	A
96039040	- - - Hand brushes of metal wires	**5%**	B
96039090	- - - Other	**5%**	C
96040000	Hand sieves and hand riddles	**5%**	A
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	**5%**	C
96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	**5%**	A
96062100	- - Of plastics, not covered with textile material	**5%**	B
96062200	- - Of base metal, not covered with textile material	**5%**	B
96062900	- - Other	**5%**	A
96063000	- Button moulds and other parts of buttons; button blanks	**5%**	A
96071100	- - Fitted with chain scoops of base metal	**5%**	B
96071900	- - Other	**5%**	B
96072000	- Parts	**5%**	A
96081000	- Ball point pens	**5%**	C
96082000	- Felt tipped and other porous-tipped pens and markers	**5%**	C
96083010	- - - Vanishing or erasable ink pens	**5%**	A
96083090	- - - Other liquid ink pens	**5%**	A
96084000	- Propelling or sliding pencils	**5%**	C
96085000	- Sets of articles from two or more of the foregoing subheadings	**5%**	A
96086000	- Refills for ball point pens, comprising the ball point and ink reservoir	**5%**	B
96089100	- - Pen nibs and nib points	**5%**	A
96089900	- - Other	**5%**	B
96091000	- Pencils and crayons, with leads encased in a sheath	**5%**	B
96092000	- Pencil leads, black or coloured	**5%**	C
96099010	- - - Slate pencils	**5%**	B
96099020	- - - Drawing charcoals	**5%**	A
96099030	- - - Crayons	**5%**	B
96099040	- - - Writing and drawing chalks	**5%**	B
96099050	- - - Tailors chalks	**5%**	A
96099090	- - - Other	**5%**	B
96100010	- - - Slates and boards, with writing or drawing surfaces whether or not framed	**5%**	A
96100090	- - - Other	**5%**	B
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%**	C
96121000	- Ribbons	**5%**	C
96122000	- Ink-pads	**5%**	B
96131000	- Pocket lighters, gas fuelled, non-refillable	**5%**	C
96132000	- Pocket lighters, gas fuelled, refillable	**5%**	B
96138000	- Other lighters	**5%**	B
96139000	- Parts	**5%**	A
96140010	- - - Smoking pipes (including pipe bowls)	**5%**	C
96140020	- - -Water pipes (shisha) and parts thereof	**5%**	C
96140090	- - - Other	**5%**	C
96151100	- - Of hard rubber or plastics	**5%**	C
96151900	- - Other	**5%**	C
96159000	- Other	**5%**	C
96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	**5%**	B
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	**5%**	C
96170010	- - - Vacuum flasks for tea or coffee	**5%**	A
96170090	- - - Other	**5%**	B
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	**5%**	B
96190010	- - - Napkins for babies	**5%**	C
96190020	- - - Feminine pads	**5%**	C
96190030	- - - Napkins for patients and crippled	**5%**	C
96190040	- - - Thin pads of paper for absorption of patients' secretions	**5%**	C
96190050	- - - Delivery set consisting of one or more articles of subheadings 4818.40.10 to 4818.40.90 and subheading 4818.50.00	**5%**	A
96190090	- - - Other	**5%**	C
96200010	- - -Tripods	**5%**	A
96200090	- - - Other	**5%**	B
97012100	- - Paintings, drawings and pastels	**5%**	B
97012200	- - Mosaics	**5%**	A
97012900	- - Other	**5%**	A

97019100	- - Paintings, drawings and pastels	**5%**	B
97019200	- - Mosaics	**5%**	A
97019900	- - Other	**5%**	A
97021000	- Of an age exceeding 100 years	**5%**	A
97029000	- Other	**5%**	A
97031000	- Of an age exceeding 100 years	**5%**	A
97039000	- Other	**5%**	A
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%**	A
97051000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	**5%**	A
97052100	- - Human specimens and parts thereof	**5%**	A
97052200	- - Extinct or endangered species and parts thereof	**5%**	A
97052910	- - - Palaeontological	**5%**	A
97052990	- - - Other	**5%**	A
97053100	- - Of an age exceeding 100 years	**5%**	A
97053900	- - Other	**5%**	A
97061000	- Of an age exceeding 250 years	**5%**	A
97069010	- - - Antique furniture and parts thereof	**5%**	A
97069020	- - - Articles of antique carpets	**5%**	A
97069030	- - - Articles of antique paintings and calligraphy	**5%**	A
97069090	- - - Other	**5%**	A
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%**	A
98020010	- - - For embassies and consulates	**0%**	A
98020020	- - - For International organizations	**0%**	A

CHAPTER THREE
RULES OF ORIGIN

Article 3.1: Definitions

For purposes of this Chapter:

aquaculture means the farming of aquatic organisms including fish, mollusks, 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;

change in tariff classification means a change at the two-digit, four-digit, or six-digit level of the Harmonized System;

competent authority means:

(a) for Korea, the Ministry of Economy and Finance, or the Korea Customs Service, or their respective successors; and

(b) for the UAE, the Ministry of Economy or any other agency notified from time to time.

consignment means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

customs value means the value as determined in accordance with the Agreement on implementation of Article VII of the Customs Valuation Agreement;

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

good means any article of trade including materials and products;

Harmonized System (HS) means the Harmonized Commodity Description and Coding System, including its general rules and legal notes set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System;

manufacture means any kind of working or processing, including assembly or specific operations;

material means any ingredient, raw material, component, or part used in the production of a good;

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

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

product means that which is obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting, or manufacturing, even if it is intended for later use in another manufacturing operation; and

production means methods of obtaining a good including growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, manufacturing, processing, or assembling.

Section A: Origin Determination

Article 3.2: Originating Goods

1. For the purpose of implementing this Agreement, goods shall be deemed to be originating in territory of a Party, if:

   (a) the goods are wholly obtained there in accordance with Article 3.3;

   (b) the goods are not wholly obtained there, provided that the goods have undergone sufficient working or processing there in accordance with Article 3.4; or

   (c) the goods are produced there exclusively from originating materials.

2. In each case provided in paragraph 1, the goods shall satisfy all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained Goods

For purposes of Article 3.2.1(a), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

(a) plants and plant products grown, collected, or harvested there;

(b) live animals born and raised there;

(c) products obtained from live animals raised there;

(d) mineral products or natural resources extracted or taken from that Party's soil, subsoil, waters, seabed, or beneath the seabed;

(e) products obtained by hunting, trapping, collecting, capturing, fishing, or aquaculture conducted there;

(f) products of sea fishing and other marine products taken from outside the territorial waters of the Parties by a vessel registered, recorded, listed, or licensed with a Party and flying its flag;

(g) products made on board a factory ship registered, recorded, listed, or licensed with a Party and flying its flag, exclusively from products referred to in subparagraph (f);

(h) products, other than products of sea fishing and other marine products, taken or extracted from the seabed, ocean floor, or the subsoil of the continental shelf or the exclusive economic zone of any of the Parties, provided that the Party or a person of the Party has the right to exploit such seabed, ocean floor, or subsoil in accordance with international law;

(i) used goods collected there, provided that such goods are fit only for disposal, for the recovery of raw materials, or for recycling purposes;

(j) wastes or scraps resulting from utilization, consumption, or manufacturing operations conducted there, provided that such wastes or scraps are fit only for disposal, for the recovery of raw materials, or for recycling purposes; and

(k) products produced or obtained there exclusively from products referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production.

Article 3.4: Sufficient Working or Processing

1. For purposes of Article 3.2.1(b), a good shall be considered to have undergone sufficient working or processing and shall be deemed to be originating in a Party when the good satisfies any of the following:

   (a) a Change in Tariff Heading (CTH), which means that all non-originating materials used in the production of the good have undergone a change in HS tariff classification at the four-digit level; or

   (b) a Qualifying Value Content (QVC) not less than 40% of the FOB Price.

2. Notwithstanding paragraph 1, a good that falls within the classifications included in the list of Product Specific Rules (PSR) in Annex 3-A (Product Specific Rules (PSRs)), shall satisfy the specific rule pertaining to it detailed therein.

3. For the purposes of paragraphs 1 and 2, the QVC shall be calculated as follows:

$$QVC = \frac{(FOB\ Price\ or\ Ex\text{-}Works\ Price) - V.N.M}{FOB\ Price\ or\ Ex\text{-}Works\ Price} * 100$$

where Ex-Works Price is used, the QVC requirement shall be five percentage points lower than the QVC requirement which is calculated on the basis of FOB Price;

where:

QVC is the qualifying value content of a good expressed as a percentage;

FOB Price is the price of the good free on board, inclusive of the cost of transportation to the port or site of final shipment abroad, regardless of the mode of transportation;

Ex-Works Price is the price paid or payable for the good ex-works to the manufacturer in the Party 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; and

V.N.M is the value of non-originating materials, which shall be:

(a) the customs value at the time of importation of the non-originating materials used including freight and insurance costs incurred in transporting the material to the importation port in the territory of the Party where the producer of the good is located or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;

(b) where the producer of a good acquires non-originating materials in the territory of the Party where the producer is located, the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location; or

(c) in the case of a self-produced material or where the relationship between the producer of the good and the seller of the material influences the price actually paid or payable for the material, the sum of all costs incurred in the production of the material, including general expenses. Additionally, it will be possible to add an amount for profit equivalent to the profit added in the normal course of trade.

Article 3.5: Intermediate Goods

When an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for purposes of determining the originating status of the subsequently produced good.

Article 3.6: Accumulation

1. An originating good of a Party which is used in the processing or production in the territory of the other Party as a material for a finished good shall be deemed as a material originating in the territory of the latter Party where the working or processing of the finished good has taken place.

2. Notwithstanding paragraph 1, an originating good of a Party that does not undergo processing beyond the insufficient working or processing operations listed in Article 3.8 in the other Party shall retain its originating status of the former Party.

3. The Joint Committee may agree to review this Article with a view to providing for other forms of accumulation for the purpose of qualifying goods as originating goods under this Agreement.

Article 3.7: Tolerance

1. Notwithstanding Article 3.4, a good will be considered to have undergone a change in tariff classification if the value of all non-originating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 15% of the Ex-Works Price of the good.

2. Notwithstanding paragraph 1, a good provided for in Chapters 50 through 63 of the HS will be considered to have undergone a change in tariff classification if the weight or value of all non-originating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 10% of the weight or the Ex-Works Price of the good.

3. The good specified in paragraphs 1 and 2 shall meet all other applicable criteria set forth in this Chapter for qualifying as an originating good.

4. The value of non-originating materials referred to in paragraph 1 shall be included in the value of the non-originating materials for any applicable QVC requirement.

Article 3.8: Insufficient Working or Processing

1. Whether or not the requirements of Article 3.4 are satisfied, 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) slaughter of animals;

   (b) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling, and like operations;

   (c) sifting, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, or slicing;

(d) cleaning, including removal of dust, oxide, oil, paint, or other coverings;

(e) simple painting and polishing operations;

(f) testing or calibration;

(g) placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and packaging operations;

(h) simple mixing of goods, whether or not of different kinds;

(i) simple assembly of parts of products to constitute a complete good or disassembly of products into parts;

(j) simple peeling, stoning, or un-shelling;

(k) operations to color sugar or form sugar lumps;

(l) ironing or pressing of textiles;

(m) changes of packing, unpacking, or repacking operations, and breaking up and assembly of consignments;

(n) affixing or printing marks, labels, logos, and other like distinguishing signs on goods or their packaging;

(o) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(p) mere dilution with water or another substance that does not materially alter the characteristics of the goods; or

(q) a combination of two or more operations specified in subparagraphs (a) through (p).

2. For the purposes of paragraph 1 above, the term “simple” will be defined as follows:

(a) “simple” generally describes an activity which does not need special skills, machines, apparatus, or equipment especially produced or installed for carrying out the activity;

(b) “simple mixing” generally describes an activity which does not need special skills, machine, 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 results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. Nevertheless, the following are not considered to be chemical reactions for the purposes of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents, including solvent water; or

(iii) the addition or elimination of water of crystallization.

Article 3.9: Indirect Materials

In order to determine whether a good is an originating good, the following material used in its production shall be treated as an originating material, irrespective of the origin of such material:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools; or

(d) other materials or goods used in the production, testing, or inspection of a good and do not enter and which are not intended to enter into the final composition of the good.

Article 3.10: Accessories, Spare Parts, and Tools

1. Accessories, spare parts, tools, and instructional or other information materials delivered with a good that form part of the good's standard accessories, spare parts, tools, and instructional or other information materials shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:

(a) the accessories, spare parts, tools, and instructional or other information materials are classified with and 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. Notwithstanding paragraph 1, for goods that are subject to a QVC requirement, the value of the accessories, spare parts, tools, and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the QVC of the goods.

Article 3.11: Packaging Materials and Containers for Retail Sale

1. Each Party shall provide that 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 Rules for the interpretation of the HS, shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification.

2. If the good is subject to a QVC requirement, 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 QVC of the good.

Article 3.12: Unit of Qualification

The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the HS. Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification; and

(b) when a consignment consists of a number of identical products classified under the same heading, each product shall be taken individually into account in determining whether it qualifies as an originating good.

Article 3.13: Packaging Materials and Containers for Transportation and Shipment

Each Party shall provide that packing materials and containers for transportation and shipment are disregarded in determining whether a good is originating.

Article 3.14: Fungible Goods and Materials

1. Each Party shall provide that the determination of whether fungible goods or materials are originating shall be made through physical segregation of each good or material, or, in case of any difficulty, through the use of any inventory management method, such as averaging, last-in, first-out, or first-in, first-out recognized in the generally accepted accounting principles of the Party in which the production is performed, or otherwise accepted by the Party in which the production is performed.

2. Each Party shall provide that an inventory management method selected under paragraph 1 for particular fungible goods or materials shall continue to be used for those fungible goods or materials throughout the fiscal year of the Party that selected the inventory management method.

Article 3.15: Sets of Goods

Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component goods are originating. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of non-originating products does not exceed 15% of the Ex-Works Price of the set.

Section B: Territoriality and Transit

Article 3.16: Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 3.2 must be fulfilled without interruption in the territory of the Party concerned.

2. Where originating goods exported from the territory of a Party to a non-Party, return to the exporting Party, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

3. The acquisition of originating status set out in Article 3.2 shall not be affected by working or processing done outside a Party on materials exported from this Party and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 3.8 prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside a Party by applying this Article does not exceed 15% of the Ex-Works Price of the end product for which originating status is claimed.

4. For purposes of paragraph 3, the conditions for obtaining originating status set out in Section A shall not apply to working or processing done outside the exporting Party. However, where a QVC rule is applied in determining the originating status of the end product, the total added value acquired in the territory of the exporting Party shall not be less than the stated QVC percentage for the end product.

5. Paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in Article 3.4 or which can be considered sufficiently worked or processed only if the general tolerance of Article 3.7 is applied.

6. Factual information relevant to this Article will be indicated in the Certificate of Origin, in accordance with Annex 3-B.

7. For the purposes of applying paragraph 3(b)(ii), "total added value" shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

8. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the Inward and

Outward Processing Procedures in line with the guidelines of the World Customs Organization (WCO).

9. Upon the request of a Party, the Parties shall enter into discussions on the treatment for certain goods under this Article through the Joint Committee and conclude such discussions within three years from the start of the discussions.

Article 3.17: Transit and Transshipment

1. Each Party shall provide that an originating good retains its originating status if the good has been transported directly to the importing Party without passing through the territory of a non-Party.

2. Notwithstanding paragraph 1, each Party shall provide that an originating good retains its originating status if transited or stored in temporary warehousing through one or more intermediate non-Parties, provided that the good:

   (a) remained under customs control in the territory of the non-Parties of transit or storage; and

   (b) have not undergone any operation there other than unloading, reloading, adding or affixing labels to ensure compliance with specific domestic requirements of the importing Party, split from bulk carried out under customs supervision in the non-Parties of transit or storage or any operation required to keep them in good condition.

3. An importer shall upon request supply appropriate evidence to the customs authorities of the importing Party demonstrating that the goods remained under customs supervision in the countries of transit or storage.

Article 3.18: Free Zones

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 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. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party enter into a free zone under cover of a Proof of

Origin and undergo treatment or processing, another Proof of Origin can be made out if the treatment or processing undergone is in conformity with the provisions of this Chapter.

3. Goods produced or manufactured in a 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.

Section C: Origin Certification

Article 3.19: Proof of Origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment under this Agreement on the basis of a Proof of Origin.

2. Any of the following shall be considered as a Proof of Origin:

   (a) a Certificate of Origin in paper or electronic format issued by a competent authority as per Article 3.20;

   (b) an Electronic Certificate of Origin (E-Certificate) issued by a competent authority and exchanged by a mutually developed electronic system as per Article 3.21; or

   (c) an Origin Declaration made out by an approved exporter as per Article 3.22.

3. A Proof of Origin may apply to a single shipment of one or more goods into the territory of the other Party.

4. Each Party shall provide that a Proof of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued or made out.

Article 3.20: Certificate of Origin

1. Certificates of Origin shall be issued by the competent authority[1] of the exporting Party, upon an application by an exporter, a producer, or

[1] The competent authority may delegate or grant authorization to a specific entity for the issuance of a Certificate of Origin. In such an instance, the competent authority shall provide

their authorized representative, in accordance with the domestic regulations of the exporting Party.

2. Certificates of Origin shall be in a format referred to in Annex 3-B.

3. The producer or exporter of goods, or its authorized representative applying for the issuance of a Certificate of Origin shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfillment of the other requirements of this Chapter.

4. Certificates of Origin shall be issued by the competent authority of the exporting Party prior to or at the time of shipment or within five working days after the date of shipment. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, or within five working days after shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but with a validity no longer than one year from the date of shipment, in which case it is necessary to indicate "Issued Retroactively" in the appropriate field as detailed in Annex 3-B.

5. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, and which on the date of its entry into force, are either in transit or are in the territory of the Parties in temporary storage in bonded warehouse under customs control or in free zones. This shall be subject to the submission to the customs authorities of the importing Party, within 12 months from the said date, of a Certificate of Origin issued retrospectively by the competent authority of the exporting Party together with documents, showing that the goods have been transported directly in accordance with the provisions of Article 3.17.

6. Where, at the request of the importer and on the conditions laid down by the customs authority of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System are imported by installments, a single Certificate of Origin for such products shall be submitted to the customs authorities upon importation of the first installment.

7. In the event of theft, loss, or destruction of the Certificate of Origin, the producer or exporter or his authorized representatives may apply to

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notification to the other Party. In Korea, this responsibility has been conferred upon the Korea Chamber of Commerce and Industry.

the competent authority of the exporting Party for a certified true copy of the original Certificate of Origin. The copy shall:

(a) be issued no later than one year after the date of issuance of the original Certificate of Origin;

(b) be based on the application for the original Certificate of Origin;

(c) contain the same Certificate of Origin number and date as the original Certificate of Origin; and

(d) be endorsed with the words "CERTIFIED TRUE COPY".

8. Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new Certificate of Origin to replace the erroneous one. The reference number of the corrected Certificate of Origin should be indicated in the appropriate field on the newly issued Certificate of Origin as detailed in Annex 3-B. The validity of the replacement Certificate of Origin will be the same as the original.

9. The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the goods submitted. Obvious formal errors, such as typing errors, in a Certificate of Origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 3.21: Electronic Origin Data Exchange System

1. For the purposes of Article 3.19.2(b) the Parties shall, within two years from the date of entry into force of this Agreement, establish a working group to develop an electronic origin data exchange system for origin data exchange to ensure the effective and efficient implementation of this Chapter particularly on the transmission of an electronic Certificate of Origin. For further clarity, "origin data" refers to the data contained in the Certificate of Origin as per Annex 3-B.

2. Before the establishment of such exchange system, both Parties may verify the authenticity of the Certificate of Origin through a secured website run by the competent authority as well as the electronic origin data exchange.

Article 3.22: Origin Declaration

1. For the purposes of Article 3.19.2(c) the Parties shall, within one year from the date of entry into force of this Agreement, implement provisions allowing each competent authority to recognize an Origin Declaration made by an approved exporter.

2. The customs or competent authorities 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 3-C, irrespective of the value of the goods concerned.

3. An exporter seeking such authorization must offer to the satisfaction of the customs or competent authorities of the exporting Party all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.

4. The customs or competent authorities of the exporting party may grant the status of approved exporter, subject to any conditions which they consider appropriate.

5. The customs or competent authorities of the exporting Party shall share or publish the list of approved exporters and periodically update it.

6. Notwithstanding paragraph 5, a Party shall not be required to provide the information referred to in that paragraph to the other Party if it has established its own secured website, containing the above information, that is accessible to the other Party.

7. An Origin Declaration (the text of which appears in Annex 3-C) shall be made out by the approved exporter by typing, stamping, or printing the declaration on the invoice, the delivery note, or another commercial document which describes the products concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written; if the declaration is hand-written, it shall be written in permanent ink in legible printed characters.

8. The approved exporter making out an Origin Declaration shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, including statements from suppliers or producers in accordance with the laws and regulations of the importing Party as well as the fulfilment of the other requirements of this Chapter.

Article 3.23: 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 or otherwise indicate in its customs declaration that a 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 and be ready to submit it to the customs authority if so required; and

   (c) 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 a 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 such 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 competent authority of the importing Party may require, where appropriate, the importer to submit supporting additional evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.

5. Where a Proof of Origin is submitted to the customs authority of an 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.

6. Where the customs authority of the importing Party determines that a Certificate of Origin is illegible, is defective on its face or has not been completed pursuant to Annex 3-B, or discovers that discrepancies exist between the Certificate 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 replacement Certificate of Origin.

Article 3.24: 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, no more than one year 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, upon presentation to the importing Party of:

(a) a valid 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.

Section D: Cooperation and Origin Verification

Article 3.25: Denial of Preferential Tariff Treatment

1. Except as otherwise provided in this Chapter, the customs authority of the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:

(a) the good does not meet the requirements of this Chapter;

(b) the importer of the good failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment;

(c) the competent authority of the importing Party has not received sufficient information to determine that the good is originating; or

(d) the exporter or producer or competent authority of the exporting Party does not comply with the requirements of verification in accordance with Article 3.26.

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. Upon being communicated the grounds for denial of preferential tariff treatment, the importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate authority under the customs laws and regulations of the importing Party.

Article 3.26: Verification

1. Subsequent verifications of Proofs of Origin may be carried out at random or whenever the customs authority of the importing Party has reasonable doubts as to the authenticity of such documents, the originating status of the goods concerned or the fulfilment of the other requirements of this Chapter.

2. For the purposes of implementing paragraph 1, the competent authority of the importing Party may conduct a verification by means of written requests for additional information from the exporter or producer, through the competent authority of the exporting Party.

3. If the customs authority of the importing Party decides to suspend the granting of preferential treatment to the goods concerned while awaiting the results of the verification, release of the goods shall be offered to the importer subject to any precautionary measures judged necessary.

4. The competent authority requesting the verification shall be informed of the results thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the goods

concerned may be considered as goods originating in a Party and fulfil the other requirements of this Chapter.

5. If, in cases of reasonable doubt, there is no reply within six months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the goods, the requesting customs authority may refuse entitlement to the preferences.

6. If the competent authority of the importing Party is not satisfied with the results provided by the competent authority of the exporting Party, the competent authority of the importing Party may conduct a verification in the exporting Party by means of:

(a) written requests for additional information, documents, or explanations, to the competent authority of the exporting Party, concerning the results of the above verification. Such information shall be provided no later than 90 days from the receipt of such request from the customs authority of the importing Party; or

(b) a verification visit to the premises of the exporter or producer in the exporting Party. To that purpose:

(i) the customs authority of the importing Party shall deliver a written notification in advance to the competent authority of the exporting Party regarding the intention of the importing Party to conduct a visit at the exporter's or the producer's premises;

(ii) the exporting Party shall set a date of visit upon agreement from the exporter or the producer, the importing Party, and the exporting Party. The visit shall be conducted no later than 90 days from the receipt of the written notification by the competent authority of the exporting Party;

(iii) officials from the exporting Party shall accompany and assist the officials from the importing Party in their visit and at the exporter's or the producer's premises; and

(iv) the competent authority of the importing Party conducting the verification shall provide the competent authority of the exporting Party with a written determination of whether the goods qualify as originating goods within three months after the date the

verification visit was completed, including findings of fact and the legal basis for the determination.

Article 3.27: Third Party Invoicing

1. The customs authority of the importing Party shall not deny a claim for preferential tariff treatment only for the reason that the invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter. However, an Origin Declaration shall not be provided on an invoice or any other commercial document issued in the territory of the non-Party.

2. The exporter of the goods shall indicate "third party invoicing" and such information as name and country of the company issuing the invoice shall appear in the appropriate field as detailed in Annex 3-B (Certificate of Origin) or, in the case of an origin declaration made out by an approved exporter as per Article 3.22, on the origin declaration.

Article 3.28: Record Keeping Requirement

1. For the purposes of the verification process pursuant to Article 3.26, each Party shall require that:

   (a) the manufacturer, producer, or exporter retain, for a period not less than five years from the date on which the Proof of Origin was issued or made out, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the good for which the Proof of Origin was issued or made out was originating;

   (b) the importer shall retain, for a period not less than five years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, all records to prove that the good for which preferential tariff treatment was claimed was originating; and

   (c) the competent authority[2] retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and

[2] The competent authority may delegate or grant authorization to a specific entity for the issuance of a Certificate of Origin. In such an instance, the competent authority shall provide notification to the other Party. In Korea, this responsibility has been conferred upon the Korea Chamber of Commerce and Industry.

regulations, all supporting records of the application for the Proof of Origin.

2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, electronic, optical, magnetic, or written form.

Article 3.29: Confidentiality

1. All information related to the application of this Chapter communicated between the Parties shall be treated as confidential. It shall not be disclosed by the Parties' authorities without express permission of the person or authority providing it.

2. The information referred to 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 3.30: Contact Points

Each Party shall, within 30 days of the date of entry into force of this Agreement for that Party, designate one or more contact points within its competent authority for the implementation of this Chapter and notify the other Party of the contact details of that contact point or those contact points. Each Party shall promptly notify the other Party of any change to those contact details.

Article 3.31: Mutual Assistance

The competent authorities of both Parties shall provide each other before the agreement getting in force with the following:

(a) a specimen impression of the official stamps and signatures used in their offices for the issue of the Certificate of Origin;

(b) name and address of the competent authorities responsible for verifying the Proof of Origin; and

(c) secured web address for the QR codes and the authentication of Electronic Certificate of Origin.

Section E: Consultation and Modifications

Article 3.32: Consultation and Modifications

The Parties shall consult and cooperate as appropriate through the Committee on Rules of Origin and Customs Procedures and Trade Facilitation to:

(a) ensure that this Chapter is applied in an effective and uniform manner, including the interpretation of this Chapter;

(b) work on matters unsettled between the competent authorities requesting verification and the competent authorities carrying out verification; and

(c) discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters.

Annex 3-A
Product Specific Rules (PSRs)

Headnotes to the Annex:

1. For interpreting the product specific rules in this Annex:

   HS Code means the nomenclature of the 2022 version of the Harmonized System (HS);

   section means the sections as set out in the HS Code;

   chapter means the first two digits of the tariff classification number under the HS Code;

   heading means the first four digits of the tariff classification number under the HS Code; and

   subheading means the first six digits of the tariff classification number under the HS Code.

2. The table of Product Specific Rules is set out as follows:

   (a) Column 1 – HS Code (Chapter, Heading, or Subheading);

   (b) Column 2 – Product Description, according to the HS Code;

   (c) Column 3 – Product Specific Rules; and

   (d) Column 4 – Alternative Product Specific Rules.

3. Where a product specific rule is specified in columns 3 and 4, the exporter may apply either the rule set out in column 3 or 4.

4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that sub-heading, heading, or chapter as described in column 2.

5. Where a product specific rule 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.

6. For the purposes of columns 3 and 4:

WO means the good must satisfy the wholly obtained criteria as per Article 3.3 (Wholly Obtained Goods);

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;

CTH means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;

CTSH means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;

QVC means the qualifying value content as specified in Article 3.4. The QVC percentage in the PSR is calculated on the basis of FOB Price. However, when the Ex-Works Price is used the QVC requirement shall be five percentage points lower than the QVC requirement which is calculated on the basis of FOB Price; and

N/A means no product-specific rules are applicable.

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	WO	N/A
Chapter 2	Meat and edible meat offal	WO	N/A
Chapter 3	Fish and crustaceans, mollusks and other aquatic invertebrates	WO	N/A
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO	N/A
Chapter 5	Products of animal origin, not elsewhere specified or included	WO	N/A
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO	N/A
Chapter 7	Edible vegetables and certain roots and tubers	WO	N/A
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	WO	N/A
ex Chapter 9	Coffee, tea, maté and spices; except for:	WO	N/A
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	CTSH	N/A
Chapter 10	Cereals	WO	N/A
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	WO	N/A
1101	Wheat or meslin flour	CC except from heading 1006	N/A
110311	Of wheat	CC except from heading 1006	N/A
110412	Of oats	CC except from heading 1006	N/A
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO	N/A

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	CTH, except from Ginseng products in subheading 1211.20	N/A
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO	N/A
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO	N/A
ex Chapter 15	Animal or vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	CTH	N/A
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	CTSH	N/A
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTSH	N/A
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	CTSH	N/A
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	CTSH	N/A
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	CTSH	N/A
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	CTSH	N/A
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	CTSH	N/A
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CTSH	N/A
1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	CC	QVC40

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
1603	Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates	CC	QVC40
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	CC	QVC40
1605	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved	CC	QVC40
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form; except for:	CC	QVC40
1701.99	Other	CTSH	N/A
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel	CC	QVC40
1703	Molasses resulting from the extraction or refining of sugar:	CC	QVC40
1901.10	Preparations suitable for infants or young children, put up for retail sale	CC, except from materials of Chapter 04	QVC40, except from materials of Chapter 04
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	CC	QVC40
ex 2008.99	Laver	CC except from subheading 1212.21,1212.29	N/A
2106.90	Other	CC except from Ginseng products in subheading 1211.20, 1302.19	QVC40
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow	WO	N/A
2202.99	Other	CC, except from Ginseng products in subheading 1211.20, 1302.19	QVC40
2401	Unmanufactured tobacco; tobacco refuse	WO	N/A
ex Chapter 25	Salt; sulfur; earths and stone; plastering	CTSH	QVC40

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
	materials, lime and cement; except for:		
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	N/A
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	For purposes of heading 27.10, in addition to the rules provided in Article 3.4.1, the following processes confer origin: (a) a chemical reaction which is referred to in Article 3.8.2(b) (Insufficient Working or Processing); (b) atmospheric distillation which is a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions; (c) vacuum distillation which is distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTSH	QVC40
Chapter 30	Pharmaceutical products	CTSH	QVC40
Chapter 31	Fertilizers	CTSH	QVC40
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks	CTSH	QVC30
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTSH	QVC40
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	QVC40

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH	QVC40
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH	QVC40
Chapter 37	Photographic or cinematographic goods	CTSH	QVC40
ex Chapter 38	Miscellaneous chemical products; except for:	CTSH	QVC40
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	N/A
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	WO	N/A
5001	Silk-worm cocoons suitable for reeling	WO	N/A
5002	Raw silk (not thrown)	WO	N/A
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)	WO	N/A
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewelry; coin; except for:	CTSH	QVC40
710110	Natural pearls	WO	N/A
ex 7106, ex 7108, and ex 7110	Precious metals: - Unwrought	CTSH, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification	N/A
Chapter 81	Other base metals; cermets; articles thereof	CTSH	QVC40

HS 2022	Description of Product	Product Specific Rules	
(1)	(2)	(3)	(4)
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	When the good and its parts or accessories are classified in the same heading, the applicable rule for the good shall be CTSH or QVC40 instead of the rule provided in Article 3.4.1	N/A
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	When the good and its parts or accessories are classified in the same heading, the applicable rule for the good shall be CTSH or QVC40 instead of the rule provided in Article 3.4.1	N/A
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	When the good and its parts or accessories are classified in the same heading, the applicable rule for the good shall be CTSH or QVC40 instead of the rule provided in Article 3.4.1	N/A
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	When the good and its parts or accessories are classified in the same heading, the applicable rule for the good shall be CTSH or QVC40 instead of the rule provided in Article 3.4.1	N/A
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	When the good and its parts or accessories are classified in the same heading, the applicable rule for the good shall be CTSH or QVC40 instead of the rule provided in Article 3.4.1	N/A

Annex 3-B: Certificate of Origin

[QR Code or Website]

1. Exporter's Name, Address, Country	REFERENCE *NO.* **KOREA – UNITED ARAB EMIRATES COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT** **CERTIFICATE OF ORIGIN** Issued in _____ (Country) See Overleaf Notes
2. Producer's Name, Address, Country	
3. Importer's Name, Address, Country	
4. Means of transport and route, (as far as known) Departure Date: Vessel's Name / Aircraft, etc.: Port of Loading: Port of Discharge:	5. ☐ Third party invoice (Name and Address) 6. Remarks

7. Item number	8. Description of Goods (Marks and numbers on packages)	9. HS Code	10. Origin Criteria	11.Gross Weight, Quantity	12. Number and date of invoices

13. Declaration by the exporter The Undersigned hereby declares that he/she has read the instructions for filling out this certificate and that the goods comply with the origin requirements specified in this Agreement. Date Signature	14. Certification We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. Signature and Stamp …… Date, signature and stamp of Competent Authority

OVERLEAF NOTES

Box 1: State the full legal name, address, (including country) of the exporter.

Box 2: Provide the producer of the goods (name and country). If the producer and the exporter are the same, complete box with the details as on Box 1. If the exporter or the producer wishes this information to be confidential, then it is acceptable to state "Available to the competent authority or authorized body upon request".

Box 3: State the full legal name, address (including country) of the importer.

Box 4: Provided it is known complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.

Box 5. **Third-party invoice**: In the case where invoices are issued by a third party, the "third party invoice" box should be ticked (√) and such information as the name and address of the company issuing the invoice shall be indicated.
In an exceptional case where the invoice issued by a third party is not available at the time of issuance of the Certificate of Origin, the invoice number and the date of the invoice issued by the exporter to whom the Certificate of Origin is issued should be indicated in Box 12, and it should be indicated in Box 5 that the goods will be subject to another invoice to be issued by a third party for the importation into the importing Party, identifying the full legal name and address of the company or person that will issue another invoice. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

Box 6. Remarks: This box shall bear any information made by the country of exportation, for example:
"Issued retrospectively": In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, or within five working days after shipment, the Certificate of Origin may be issued retroactively, in accordance with Article 3.20.4.
"CERTIFIED TRUE COPY": In case of theft, loss, or destruction of the original Certificate of Origin as per Article 3.20.7.
"Replacement": In case of issuing a replacement Certificate of Origin in accordance with Article 3.20.8, indicate the number of the previous Certificate of Origin.
"Outwards Processing": In the case of outwards processing as per Article 3.16.
"Other information": If necessary.

Box 7: State the item number.

Box 8: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. Shipping Marks and numbers on the packages, number and kind of package shall also be specified.

Box 9: The HS Code shall be that of the exporting Party. If the HS Code is given in more than 6 digits, only the first 6 digits will be taken into consideration.

Box 10: For exports from one Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 9 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Origin Criteria	
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 3.3	"WO"
(b) Goods satisfying Article 3.4 • Change in Tariff Classification • Qualifying Value Content • Specific Manufacturing or Processing • Combination Criteria	 "CTC" "QVC" "SO" "COMBO"
(c) Goods Produced Exclusively from originating materials as per Article 3.2(c)	"PE"

Box 11: Gross weight in kilograms should be shown here. Other units of measurement, e.g., volume or number of items which would indicate exact quantities may be used when customary.

Box 12: Invoice number and date of invoices should be shown here.

Box 13: This box must be completed, signed, and dated by the exporter. Insert the place and date of signature.

Box 14: This box must be completed, signed, dated, and stamped by the authorized person of the Competent Authority.

Annex 3-C
Origin Declaration Pursuant to Article 3.22

The exporter of the products covered by this document (customs authority authorization No.....[3]) declares that, except where otherwise clearly indicated, these products are of .....[4] preferential origin in accordance with the rules of origin of the Korea-UAE CEPA and that the origin criteria met is …… [5]

_____	_____
Place and Date	Signature and seal of the Exporter; in addition the name of the person signing the declaration has to be indicated in clear script

[3] The authorization number of the approved exporter given by the concerned competent authority must be entered in this space.
[4] Origin of products to be indicated.
[5] Origin criteria of products to be indicated.

CHAPTER FOUR

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purpose of this Chapter, the following definitions shall mean:

customs laws means provisions implemented by legislations and regulations concerning the importation, exportation, transit of goods, or any other customs procedures whether relating to customs duties, taxes, or any other charges collected by the Customs Authority, or to measures for prohibition, restriction, or control enforced by the Customs Authority;

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;

persons means both natural and legal persons, unless the context otherwise requires;

Customs Mutual Assistance Agreement (CMAA) means the agreement that further enhances customs cooperation and exchange of information between the Parties to secure and facilitate lawful trade, which entered into force on the 16 December 2015;

Authorized Economic Operator(s) (AEO) means the program which recognizes an operator involved in the international movement of goods in whatever function that has been approved by the national Customs Authority as complying with the World Customs Organization (WCO) or equivalent supply chain security standards; and

Mutual Recognition Arrangement (MRA) means the arrangement between the Parties that mutually recognize AEO authorizations that have been properly granted by one of the Customs Authorities which entered into force on the 1 October 2018.

Article 4.2: Scope

This Chapter shall apply, in accordance with the Parties' respective international obligations and their national laws, rules, and regulations, to customs procedures required for clearance of goods traded between the Parties.

Article 4.3: General Provisions

1. The parties agree that their customs laws and procedures shall be transparent, non-discriminatory, and consistent, and avoid unnecessary procedural obstacles to trade.

2. Customs procedures of the Parties shall conform, where possible, to the standards and recommended practices of the World Customs Organization.

3. The Customs Authority of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

Article 4.4: Publication and Availability of Information

1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published through the internet, in the English language, to the extent possible.

2. Each Party shall designate, establish, and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall endeavour to make available publicly through electronic means, information concerning procedures for making such inquiries.

3. Nothing in this Article or in any part of this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk analysis and targeting methodologies.

4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic laws and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations. The Parties shall endeavor to make such

information and publications available in the English language, to the extent possible.

Article 4.5: Risk Management

The Parties shall adopt a risk management approach in their customs activities, based on their identified risk of goods, in order to facilitate the clearance of low risk consignments, while focusing their inspection activities on high-risk goods.

Article 4.6: Paperless Communications

1. For the purposes of facilitating bilateral exchange of international trade data and expediting procedures for the release of goods and trade facilitation, the Parties shall endeavour to provide an electronic environment that supports business transactions between their respective Customs Authorities and their trading entities.

2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Authorities and their trading entities.

3. The respective Customs Authorities of the Parties, in implementing initiatives which provide for the use of paperless communications, shall take into account the methodologies agreed at the World Customs Organization.

Article 4.7: Advance Rulings

1. In accordance with its domestic laws and regulations, the Customs Authorities of the Parties upon a request shall issue in a reasonable time-bound manner, not exceeding 90 days after a request, to a person, prior to the importation of a good into their territory based on a request containing all the necessary information an advance ruling, in relation to:

(a) tariff classification;

(b) origin of goods;

(c) the application of valuation criteria in accordance with the application of the provisions set forth in the Customs Valuation Agreement; and

(d) such other matters as the Parties may agree.

2. The importing Party shall apply an advance ruling issued by it under paragraph 1 of this Article on the date that the ruling is issued or on another date specified in the ruling. The advance ruling remains in effect for a reasonable period of time in accordance with the national laws and regulations on advanced ruling unless the advance ruling is modified or revoked.

3. The advance ruling issued by the Party shall be binding in its territory to the person to whom the ruling is issued only.

4. 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 a post clearance audit or an administrative, judicial review or appeal. A Party that declines to issue an advance ruling shall promptly notify, in writing, the person requesting the ruling, setting out the relevant facts and circumstances and the basis for its decision.

5. A Party may modify or revoke an advance ruling where:

(a) it is required to conform with a judicial decision or a change in its domestic laws;

(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 the material facts or circumstances on which the ruling was based; or

(e) it is required to conform with a modification of this Chapter.

6. Each Party shall provide written notice to the applicant explaining the Party's decision to revoke or modify the advance ruling issued to the applicant.

7. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein, and shall not be applied to importations of a good that have occurred prior to that date, unless the person

to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

8. In accordance with each Party's procedures and laws, including any confidentiality requirements, each Party shall publish through the internet, its advance rulings.

Article 4.8: Penalties

1. Each Party shall maintain measures imposing criminal, civil, or administrative penalties, whether solely or in combination, for violations of the Party's customs laws, regulations, or procedural requirements.

2. Each Party shall ensure that penalties issued for a breach of a customs laws, regulations, or procedural requirements are imposed only on the person(s) responsible for the breach under its laws.

3. Each Party shall ensure that the penalty imposed by its Customs Administration is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.

4. Each Party shall ensure that if a penalty is imposed by its Customs Administration for a breach of a customs law, regulation, or procedural requirement, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the law, regulation, or procedure used for determining the penalty amount.

Article 4.9: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade.

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;

(b) provide for the electronic submission and processing of documentation and data, including manifests, prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;

(c) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and

(d) require that the importer be informed if a Party does not promptly release goods, including, to the extent practicable and permitted by its laws, the reasons why the goods are not released and which agency, if not the Customs Authority, has withheld release of the goods.

3. Nothing in this Article requires a Party to release a good if its requirements for release have not been met nor prevents a Party from liquidating a security deposit in accordance with its law.

4. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under customs control from the point of entry into the Party's territory to another customs office in its territory from where the goods are intended to be released, provided the applicable regulatory requirements are met.

5. The Parties shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

Article 4.10: Authorized Economic Operators

In order to facilitate trade and enhance compliance and risk management between them, the Parties agreed to continue the implementation of the MRA of their respective AEO programs.

Article 4.11: Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade pursuant to this Chapter.

Article 4.12: Express Shipments

Each Party shall adopt or maintain expedited customs procedures for express shipments for at least those goods entered through air cargo facilities while maintaining appropriate customs control and selection. These procedures shall:

(a) provide for information necessary to release an express shipment to be submitted and processed before the shipment arrives;

(b) allow a single submission of information covering all goods contained in an express shipment, such as a manifest through, if possible, electronic means[1];

(c) to the extent possible, provide for the release of certain goods with a minimum of documentation;

(d) under normal circumstances, provide for express shipments to be released as soon as possible after submission of the necessary customs documents and the fulfillment of all applicable procedures and requirements, provided the shipment has arrived;

(e) apply to shipments of any weight or value recognizing that a Party may require formal entry procedures as a condition for release, including declaration and supporting documentation and payment of customs duties, based on the good's weight or value; and

(f) provide that, under normal circumstances, no customs duties will be assessed on express shipments valued at or below a fixed amount set under the Party's laws.[2]

Article 4.13: 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

[1] Additional documents may be required as a condition for release.

[2] Notwithstanding this Article, a Party may impose customs duties, or may require formal entry documents, for restricted or controlled goods, set under the Party's domestic laws.

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 4.14: Review and Appeal

1. Each Party shall ensure that any person to whom it issues a determination on a customs matter has access to:

(a) at least one level of administrative review[3] of determinations by its Customs Authority independentof either the official or office responsible for the decision under review; and

(b) judicial review of decisions.

2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.

3. Each Party shall ensure that an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its determination or decision in the review or appeal, and the reasons for the determination or decision.

Article 4.15: Customs Cooperation

1. With a view to further enhancing customs cooperation and exchange of information between their customs authorities to secure and facilitate lawful trade,

[3] The level of administrative review for the UAE may include the competent authority supervising the Customs Administration.

the Parties agreed to continue the implementation of the CMAA signed between them and to operate this Chapter effectively.

2. Assistance under this Chapter shall be provided in accordance with the domestic laws of the requested Party and the provisions of the CMAA signed between the Parties.

3. The Parties shall exchange official contact points with a view to facilitating the effective implementation of this Chapter.

Article 4.16: Confidentiality

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private. Any information received under this Agreement shall be treated as confidential.

2. Each Party shall maintain, in accordance with its domestic laws, the confidentiality of information obtained pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

Article 4.17: Committee on Rules of Origin and Customs Procedures and Trade Facilitation

1. The Parties hereby establish a Committee on Rules of Origin and Customs Procedures and Trade Facilitation composed of the customs and competent authorities of the Parties in accordance with Chapter 17. Other competent authorities of the Parties may join the Committee if the Parties deem it necessary.

2. The Committee shall consider and, as appropriate, resolve any matter arising under this Chapter and Chapter 3 (Rules of Origin) by means of, inter alia, considering common approaches to the interpretation and implementation of those Chapters.

3. The Committee shall meet on request of either Party.

CHAPTER FIVE

SANITARY AND PHYTOSANITARY MEASURES

Article 5.1: Definitions

The definitions in Annex A of the SPS Agreement are incorporated into and made part of this Chapter, *mutatis mutandis*.

Article 5.2: Objectives

The objectives of this Chapter are to protect human, animal, and plant life or health while facilitating trade, to enhance cooperation, communication, and transparency between the Parties, and to ensure that the Parties' sanitary and phytosanitary measures are science-based and do not create unjustified barriers to trade.

Article 5.3: Scope

This Chapter shall apply to all sanitary and phytosanitary measures of each Party that may, directly or indirectly, affect trade between the Parties.

Article 5.4: General Provisions

1. The Parties reaffirm their rights and obligations under the SPS Agreement.

2. Both Parties shall exchange information of mutual interest, enhance cooperation and, upon request, consultation on sanitary and phytosanitary matters through Contact Points.

3. Neither Party shall have recourse to Chapter Fifteen (Dispute Settlement) under this Agreement for any matter arising under this Chapter.

Article 5.5: Contact Points and Competent Authorities

1. Upon the entry into force of this Agreement, each Party shall designate a Contact

Point or Contact Points to facilitate communication on matters covered by this Chapter and promptly notify the other Party no later than 30 days after the entry into force of this Agreement.

2. Upon the entry into force of this Agreement, each Party shall designate a Competent Authority for the purposes of implementing this Chapter and promptly notify the other Party no later than 30 days after the entry into force of this Agreement.

3. Each Party shall keep the information on Contact Points and Competent Authorities up to date and shall promptly inform the other Party of any change.

CHAPTER SIX
TECHNICAL BARRIERS TO TRADE

Article 6.1: Definitions

For the purposes of this Chapter, the definitions of Annex 1 of the WTO TBT Agreement shall apply to this Chapter.

Article 6.2: Objectives

The objective of this Chapter is to facilitate trade, including by eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting greater regulatory cooperation and good regulatory practices.

Article 6.3: Scope

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures that may affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to:

   (a) purchasing specifications prepared by a governmental body for its production or consumption requirements which are covered by Chapter Eleven (Government Procurement); or

   (b) sanitary or phytosanitary measures which are covered by Chapter Five (Sanitary and Phytosanitary Measures).

Article 6.4: Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

Article 6.5: International Standards

1. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its determination on the principles set out in the "Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement", adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade, and any subsequent version thereof.

3. The Parties shall encourage cooperation between their respective national standardizing organizations in areas of mutual interest, in the context of their participation in international standardizing bodies, to ensure that international standards developed within such organizations are trade facilitating and do not create unnecessary obstacles to international trade.

Article 6.6: Technical Regulations

1. The Parties shall use international standards as a basis for preparing their technical regulations, unless those international standards are ineffective or inappropriate for achieving the legitimate objective pursued. Each Party shall, upon request of the other Party, provide its reasons for not having used international standards as a basis for preparing its technical regulations.

2. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations. Upon request of the other Party, each Party shall explain the reasons why it has not accepted a request by the other Party to negotiate such arrangements.

3. The Parties shall strengthen communications and coordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.

Article 6.7: Conformity Assessment Procedures

1. The Parties recognize that, depending on the specific sectors involved, a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include:

(a) recognizing existing international multilateral recognition agreements and arrangements among conformity assessment bodies;

(b) promoting mutual recognition of conformity assessment results by the other Party, through recognizing the other Party's designation of conformity assessment bodies;

(c) encouraging voluntary arrangements between conformity assessment bodies in the territory of each Party;

(d) accepting a supplier's declaration of conformity where appropriate;

(e) harmonizing criteria for the designation of conformity assessment bodies, including accreditation procedures; or

(f) other mechanisms as mutually agreed by the Parties.

2. Each Party shall ensure, whenever possible, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, 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 a conformity assessment procedure conducted in the territory of the other Party, it shall, upon request of the other Party, explain the reasons for its decision.

3. In order to enhance confidence in the consistent reliability of conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved.

4. Each Party shall give positive consideration to a request by the other Party to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures.

5. The Parties shall endeavor to intensify their exchange of information on acceptance mechanisms with a view to facilitating the acceptance of conformity assessment results.

6. A Party shall consider the possibility to prevent the imposition of duplicative testing and certification requirements as contained in national and regional conformity assessment procedures, if any.

Article 6.8: Cooperation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to:

(a) increasing the mutual understanding of their respective systems;

(b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interests including health, safety, and environmental protection;

(c) facilitating trade by implementing good regulatory practices; and

(d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties.

2. In order to achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, cooperate on regulatory issues, which may include:

(a) the promotion of good regulatory practices based on risk management principles;

(b) the exchange of information with a view to improving the quality and effectiveness of their technical regulations;

(c) the development of joint initiatives for managing risks to health, safety, or the environment, and preventing deceptive practices; and

(d) the exchange of market surveillance information where appropriate.

3. The Parties shall encourage cooperation between their respective organizations responsible for standardization, conformity assessment, accreditation, and metrology, with the view to facilitating trade and avoiding unnecessary obstacles to trade between the Parties.

Article 6.9: Transparency

1. Each Party shall, upon request of the other Party, provide information, including the objective of, and rationale for, a technical regulation or conformity assessment procedure which the Party has adopted or proposes to adopt and may affect trade between the Parties, within a reasonable period of time as agreed between the Parties.

2. When a proposed technical regulation is notified to the WTO, a Party shall give appropriate consideration to the comments received from the other Party, and, upon request of the other Party, provide written answers to the comments made by the other Party.

3. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available.

4 A Party shall allow at least 60 days after the notification of its proposed technical regulations and conformity assessment procedures to the WTO Central Registry of Notifications for the other Party to provide comments on the proposal except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise.

5. 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.

Article 6.10: Committee on Technical Barriers to Trade

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as "the Committee") under the Joint Committee comprising representatives of the Parties. The Committee may meet in person, via teleconference, via video-conference, or through any other means, as agreed by the Parties.

2. The functions of the Committee include:

(a) promoting and monitoring the implementation and administration of this Chapter;

(b) enhancing cooperation 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 cooperation between regulatory authorities, accreditation bodies or conformity assessment bodies;

(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; and

(g) enhancing cooperation regarding the TBT Agreement.

3. For the purposes of this Chapter, the Contact Points are:

(a) for Korea: the Korean Agency for Technology and Standards, or its successor; and

(b) for the UAE: the Standards and Regulation Sector, the Ministry of Industry and Advanced Technology, or its successor.

4. Each Party shall promptly notify the other Party of any change of its Contact Point.

5. The Contact Points shall work jointly in order to facilitate implementation of this Chapter and cooperation between the Parties in all matters pertaining to this Chapter.

Article 6.11: Information Exchange and Technical Discussions

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be provided in print or electronically within a reasonable period of time. Each Party shall endeavor to respond to such a request within 60 days.

2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the Contact Points designated under Article 6.10.

3. On request of a Party for technical discussions on any matter arising under this Chapter, the Parties shall endeavor, to the extent practicable, to

enter into technical discussions by notifying the Contact Points designated under Article 6.10.

CHAPTER SEVEN
TRADE REMEDIES

Section A: Scope

Article 7.1: Scope

1. This Chapter shall apply to investigations and measures that are taken under each Party's competent authority.

2. For purposes of this Chapter, **competent authority** means:

   (a) for Korea, the Korea Trade Commission, or its successor; and

   (b) for the UAE, the Ministry of Economy, or its successor.

Section B: Anti-Dumping and Countervailing Measures

Article 7.2: General Provisions

1. The Parties reaffirm their rights and obligations under Articles VI and XVI of GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement.

2. The Parties recognize the right to apply measures consistent with Article VI of GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement, and the importance of promoting transparency.

3. Except as otherwise stipulated in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to anti-dumping and countervailing measures, including the initiation and conduct of anti-dumping and countervailing duty investigations as well as the application of anti-dumping and/or countervailing measures.

4. Each Party's competent authority shall ensure, before a final determination is made, the disclosure of all essential facts under consideration which form the basis for the decision whether to apply definitive measures. This is without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the

SCM Agreement. Disclosures shall be made in writing and allow interested parties sufficient time to make their comments.

Article 7.3: Notification and Consultation

1. When a Party's competent authority receives a written application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a good from the other Party, the receiving Party shall notify the other Party of the application as far in advance of the initiation of such investigation as possible.

2. As soon as possible after accepting an application for a countervailing duty investigation in respect of a good imported from the other Party, and in any event before initiating an investigation, the Party shall provide a written notification of its receipt of the application to the other Party and invite the other Party for consultations with the aim of clarifying the situation as to the matters referred to in the application and arriving at a mutually agreed solution.

3. Interested parties should be granted the right to express their views during anti-dumping and anti-subsidy investigations in accordance with each Party's domestic law.

4. The Party whose goods are subject to anti-dumping or countervailing measures imposed by the other Party has the right to request consultations in order to discuss the impact of these measures on bilateral trade.

Article 7.4: Lesser Duty Rule

Should a Party decide to impose a provisional or definitive anti-dumping or countervailing duty, the amount of such duty shall not exceed the margin of dumping or amount of the countervailable subsidy, but it may be less than that margin if, pursuant to the Party's domestic law, such a lesser duty would be adequate to remove the injury to the domestic industry.

Article 7.5: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter Fifteen (Dispute Settlement) of this Agreement for any matter arising under this Section.

Section C: Bilateral Safeguard Measures

Article 7.6: Definitions

For purposes of this Section:

bilateral safeguard measure means a bilateral safeguard measure applied within a transition period and as described in Article 7.7;

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating within the territory of a Party, or those producers whose collective production of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

provisional measure means a provisional bilateral safeguard measure described in Article 7.10;

serious injury means a significant overall impairment in the position of a domestic industry;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent; and

transition period means the period from the date of entry into force of this Agreement until five years from the date of completion of tariff reduction or elimination in accordance with each Party's Schedule in Annex 2-A (Reduction or Elimination of Customs Duties).

Article 7.7: Application of Bilateral Safeguard Measures

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause serious injury or threat thereof to a domestic industry producing a like or directly competitive good, the other Party may, to the extent necessary to prevent or remedy the serious injury, apply a bilateral safeguard measure consisting of:

(a) the suspension of the further reduction of any rate of customs duty on the good provided for under this Agreement; or

(b) an increase of the rate of customs duty on the good to a level not to exceed the lesser of:

(i) the most-favored-nation (hereinafter referred to as "MFN") applied rate of customs duty on the good in effect on the date on which the bilateral safeguard measure is taken; or

(ii) the MFN applied rate of customs duty on the good in effect on the day immediately preceding the date this Agreement comes into force.

Article 7.8: Notification and Consultation

1. A Party shall immediately notify the other Party in writing upon:

(a) initiation of an investigation described in Article 7.9:

(b) making a finding of serious injury or threat thereof caused by increased imports of an originating good of the other Party as a result of the reduction or elimination of a customs duty on the good pursuant to this Agreement; and

(c) taking a decision to apply or extend a provisional or final bilateral safeguard measure.

2. A Party shall consult with the other Party as far in advance of applying a bilateral safeguard measure as practicable, with a view to reviewing the non-confidential version of the information arising from the investigation and exchanging views on the measure.

Article 7.9: Conditions and Limitations

1. A Party shall apply a bilateral safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of

the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. In the investigation described in paragraph 1, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end, Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

3. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.

4. Neither Party shall apply a bilateral safeguard measure:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;

(b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Section, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a bilateral safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

(c) beyond the expiration of the transition period, except with the consent of the other Party.

5. No bilateral safeguard measure shall be applied again to the import of a good which has been previously subject to such measure for a period of time equal to the period during which the previous measure was applied.

6. Where the expected duration of the bilateral safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

7. When a Party terminates a bilateral safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule in Annex 2-A (Reduction or Elimination of Customs Duties), would have been in effect but for the measure.

Article 7.10: Provisional Measures

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports have caused serious injury or threat thereof to the domestic industry.

2. Before applying a bilateral safeguard measure on a provisional basis, the applying Party shall notify the other Party. A Party may not apply a provisional measure until at least 45 days after the date its competent authorities initiate an investigation.

3. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Articles 7.9.1 and 7.9.2.

4. The Party shall promptly refund any tariff increases if the investigation described in Article 7.9 does not result in a finding that the requirements of Article 7.7 are met. The duration of any provisional measure shall be counted as part of the period described in Article 7.9.4(b).

Article 7.11: Compensation

1. No later than 30 days after it applies a bilateral safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the bilateral safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.

2. If the Parties are unable to agree on compensation within 30 days after consultations begin, the Party against whose originating good the measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions only for the minimum period necessary to achieve the substantially equivalent effects.

3. A Party against whose good the bilateral safeguard measure is applied shall notify the Party applying the bilateral safeguard measure in writing within a reasonable period of time before it suspends concessions in accordance with paragraph 2.

4. The right of suspension referred in paragraph 2 shall not be exercised for the first 24 months during which a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been applied as a result of an absolute increase in imports and conforms to the provisions of this Agreement.

5. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the bilateral safeguard measure terminates.

Section D: Global Safeguard Measures

Article 7.12: Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement, including Article 9 of the Safeguards Agreement. This Agreement shall not confer any additional rights or impose any additional obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement.

2. Neither Party shall apply, with respect to the same good, at the same time:

(a) a bilateral safeguard measure as applied in Section C; and

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

3. Where, as a result of a global safeguard measure, a safeguard duty is imposed, the margin of preference, in accordance with the Party's Schedule in Annex 2-A (Reduction or Elimination of Customs Duties), shall be maintained.

4. At the request of the other Party, and provided that it has a substantial interest, the Party intending to take safeguard measures shall provide immediately written notification of all pertinent information on the initiation of the safeguard

investigation, including the provisional findings and the final findings of the investigation, as well as offer the possibility for consultations to the other Party.

5. For purposes of this Article, it is considered that a Party has a substantial interest when it is among the five largest suppliers of the good under investigation during the most recent three-year period of time, measured in terms of either absolute volume or value.

Article 7.13: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter Fifteen (Dispute Settlement) of this Agreement for any matter arising under this Section.

Section E: Cooperation on Trade Remedies

Article 7.14: Cooperation on Trade Remedies

The Parties shall endeavor to encourage cooperation on trade remedies between the relevant authorities of each Party who have responsibility for trade remedy matters.

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;

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;

ground handling services means the supply at an airport, on a fee or contract basis, of the following: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fueling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include: self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralized airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;

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 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 Parties means measures adopted or maintained 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 Parties 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 a Party to be offered to the public generally; and

(c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

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 national or a permanent resident[1] of a Party according to its laws and regulations;

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 other Party, or by a person of that other Party which supplies the

[1] With respect to the UAE, the term **permanent resident** means any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE. For the purposes of this Chapter and its Annexes, the 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.

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 seeks to supply or supplies 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;

(b) in the territory of a Party to the service consumer of the other Party;

(c) by a service supplier of a Party, through commercial presence in the territory of the other Party;

(d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party; 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.

Article 8.2: Scope and Coverage

[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.

1. This Chapter shall apply to measures by Parties affecting trade in services.

2. This Chapter shall not apply to:

(a) laws, regulations, or requirements governing the procurement by government agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale;

(b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance;

(c) measures affecting natural persons seeking access to the employment market of a Party, or measures regarding citizenship, residence or employment on a permanent basis; and

(d) 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) ground handling services.

3. 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 any Party under the terms of a specific commitment.[3]

Article 8.3: Market Access

1. With respect to market access through the modes of supply identified 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,

[3] The sole fact of requiring a visa for natural persons of certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

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

(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

[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.

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 in 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 by a Party shall be considered to be less favorable if it modifies the conditions of competition in favor of services or service suppliers of that Party compared to the like service 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 and 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: 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

[6] Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

(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.

3. Schedules of Specific Commitments shall be annexed to this Chapter and shall form an integral part of this Agreement.

Article 8.7: 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 GATS, it shall upon request from the other Party afford adequate opportunity to that Party to negotiate the benefits granted therein.

Article 8.8: Modification of Schedules

1. (a) 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.

(b) A modifying Party shall notify its intent to modify or withdraw a commitment pursuant to this Article to the Committee on Trade in Services no later than three months before the intended date of implementation of the modification or withdrawal.

2. At the request of a Party the benefits of which under this Chapter may be affected (referred to in this Article as an "affected Party") by a proposed modification or withdrawal notified under paragraph 1(b), the modifying Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment. In such negotiations and agreement, the Parties 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.

3. If agreement is not reached between the modifying Party and the affected Party before the end of the period provided for negotiations, the affected Party may refer the matter to the Committee on Trade in Services. Where the Committee on Trade in Services fails to reach an agreement on the

matter, the Committee on Trade in Services may refer the matter to the Joint Committee to adopt a decision or make a recommendation.

4. The Joint Committee shall establish procedures for rectification or modification of Schedules. A Party which has modified or withdrawn scheduled commitments under this Article shall modify its Schedule according to such procedures.

Article 8.9: Domestic Regulation

Scope

1. This Article shall apply to measures by a Party relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards affecting trade in services.

2. 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.

3. This Article shall not apply to any terms, limitations, conditions, or qualifications set out in a Party's Schedule pursuant to Articles 8.3 or 8.4.

4. For the purpose of this Article, **authorization** means the permission to supply a service, resulting from a procedure to which an applicant must adhere in order to demonstrate compliance with licensing requirements, qualification requirements, or technical standards.

Submission of Applications

5. Each Party shall, to the extent practicable, avoid requiring an applicant to approach more than one competent authority for each application for authorization. If a service is within the jurisdiction of multiple competent authorities, multiple applications for authorization may be required.

Application Timeframes

6. If a Party requires authorization for the supply of a service, it shall ensure that its competent authorities to the extent practicable permit submission of an application at any time throughout the year.[7] If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.

[7] Competent authorities are not required to start considering applications outside of their official working hours and working days.

Electronic Applications and Acceptance of Copies

7. If a Party requires authorization for the supply of a service, it shall ensure that its competent authorities:

(a) taking into account their competing priorities and resource constraints, endeavor to accept applications in electronic format; and

(b) accept copies of documents, that are authenticated in accordance with the Party's domestic laws and regulations, in place of original documents, unless the competent authorities require original documents to protect the integrity of the authorization process.

Processing of Applications

8. If a Party requires authorization for the supply of a service, it shall ensure that its competent authorities:

(a) to the extent practicable, provide an indicative timeframe for processing of an application;

(b) at the request of the applicant, provide without undue delay information concerning the status of the application;

(c) to the extent practicable, ascertain without undue delay the completeness of an application for processing under the Party's domestic laws and regulations;

(d) if they consider an application complete for processing under the Party's domestic laws and regulations,[8] within a reasonable period of time after the submission of the application ensure that:

(i) the processing of the application is completed; and

(ii) the applicant is informed of the decision concerning the application,[9] to the extent possible in writing;[10]

[8] Competent authorities may require that all information is submitted in a specified format to consider it "complete for processing".

[9] Competent authorities may meet this requirement by informing an applicant in advance in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of an application indicates acceptance of the application or rejection of the application.

[10] "In writing" may include in electronic form.

(e) if they consider an application incomplete for processing under the Party's domestic laws and regulations, within a reasonable period of time, to the extent practicable:

(i) inform the applicant that the application is incomplete;

(ii) at the request of the applicant, identify the additional information required to complete the application, or otherwise provide guidance on why the application is considered incomplete; and

(iii) provide the applicant with the opportunity[11] to provide the additional information that is required to complete the application;

however, if none of the above is practicable, and the application is rejected due to incompleteness, ensure that they so inform the applicant within a reasonable period of time; and

(f) if an application is rejected, to the extent possible, either upon their own initiative or upon request of the applicant, inform the applicant of the reasons for rejection and, if applicable, the procedures for resubmission of an application; an applicant should not be prevented from submitting another application[12] solely on the basis of a previously rejected application.

9. The competent authorities of a Party shall ensure that authorization, once granted, enters into effect without undue delay, subject to applicable terms and conditions.[13]

Fees

10. Each Party shall ensure that the authorization fees[14] charged by its competent authorities are reasonable, transparent, based on authority set out in a measure, and do not in themselves restrict the supply of the relevant service.

Assessment of Qualifications

11. If a Party requires an examination for authorization for the supply of a service, that Party shall ensure that its competent authorities schedule such an

[11] Such opportunity does not require a competent authority to provide extensions of deadlines.

[12] Competent authorities may require that the content of such an application has been revised.

[13] Competent authorities are not responsible for delays due to reasons outside their competence.

[14] Authorization fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions, or mandated contributions to universal service provision.

examination at reasonably frequent intervals and provide a reasonable period of time to enable applicants to request to take the examination. Having regard to the cost, administrative burden, and the integrity of the procedures involved, the Parties are encouraged to accept requests in electronic format to take such examinations, and to consider, to the extent practicable, the use of electronic means in other aspects of examination processes.

Recognition

12. Where professional bodies of the Parties are mutually interested in establishing dialogues on issues relating to recognition of professional qualifications, licensing or registration, the Parties should consider supporting the dialogue of those bodies where requested and appropriate.

Independence

13. If a Party adopts or maintains measures relating to the authorization for the supply of a service, the Party shall ensure that its competent authorities reach and administer their decisions in a manner independent from any supplier of the service for which authorization is required.[15]

Publication and Information available[16]

14. Further to Article 1.7 (Transparency), if a Party requires authorization for the supply of a service, the Party shall promptly publish,[17] or otherwise make publicly available in writing, the information necessary for service suppliers or persons seeking to supply a service to comply with the requirements and procedures for obtaining, maintaining, amending, and renewing such authorization. Such information shall include, *inter alia*, where it exists:

(a) the requirements and procedures;

(b) contact information of relevant competent authorities;

(c) fees;

(d) technical standards;

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[15] For greater certainty, this provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

[16] Paragraph 14 recognize that the Parties have different systems to consult interested persons and the other Party on certain measures before its adoption, and that the alternatives set out in paragraph 14 reflect different legal systems.

[17] For purposes of this Article, **publish** means to include in an official publication, such as an official journal, or on an official website. The Parties are encouraged to consolidate electronic publications into a single portal.

(e) procedures for appeal or review of decisions concerning applications;

(f) procedures for monitoring or enforcing compliance with the terms and conditions of licenses or qualifications;

(g) opportunities for public involvement, such as through hearings or comments; and

(h) indicative timeframes for processing of an application.

Enquiry Points

15. Each Party shall maintain or establish appropriate mechanisms for responding to enquiries from service suppliers or persons seeking to supply a service regarding the measures referred to in paragraph 1.[18] A Party may choose to address such enquiries through either the enquiry and contact points or any other mechanisms as appropriate.

Technical Standards

16. Each Party shall encourage its competent authorities, when adopting technical standards, to adopt technical standards developed through open and transparent processes, and shall encourage any body, including relevant international organizations,[19] designated to develop technical standards to use open and transparent processes.

Development of Measures

17. If a Party adopts or maintains measures relating to the authorization for the supply of a service, the Party shall ensure that:

(a) such measures are based on objective and transparent criteria;[20]

(b) the procedures are impartial, and that the procedures are adequate for applicants to demonstrate whether they meet the requirements, if such requirements exist;

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[18] It is understood that resource constraints may be a factor in determining whether a mechanism for responding to enquiries is appropriate.

[19] The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of the Parties to this Agreement.

[20] Such criteria may include, *inter alia*, competence and the ability to supply a service, including to do so in a manner consistent with a Party's regulatory requirements, such as health and environmental requirements. Competent authorities may assess the weight to be given to each criterion.

(c) the procedures do not in themselves unjustifiably prevent the fulfilment of requirements; and

(d) such measures do not discriminate between men and women.[21]

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 service suppliers, and subject to the requirements of paragraph 3, a Party may recognize, or encourage its relevant competent bodies to 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 comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education, experience, licenses, or certifications obtained or requirements met in that other Party's territory should also be recognized.

3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-Parties 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. Wherever appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organizations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

Article 8.11: Payments and Transfers

[21] Differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by the Parties of temporary special measures aimed at accelerating de facto equality between men and women, shall not be considered discrimination for the purposes of this provision.

1. Except under the circumstances envisaged in Article 8.12, 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 8.12 or at the request of the International Monetary Fund.

Article 8.12: 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.

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.

Article 8.13: Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations and 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. 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 8.14: Business Practices

1. The Parties recognize that certain business practices of service suppliers, other than those falling under Article 8.13, may restrain competition and thereby restrict trade in services.

2. Each Party shall, on the request of the other Party (referred to in this Article as the "Requesting Party"), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (referred to in this Article as the "Requested Party"), shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The Requested Party shall also provide other information available to the Requesting Party, subject to its domestic law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the Requesting Party.

Article 8.15: Denial of Benefits

1. 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 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.

A Party may deny the benefits of this Chapter in the case of the supply of a maritime transport service, if it establishes that the service is supplied:

(a) by a vessel registered under the laws of a non-Party; and

(b) by a person which operates and/or uses the vessel in whole or in part but which is of a non-Party;

2. 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 or of the denying Party that has no substantial business activities in the territory of the other Party.

Article 8.16: Review

1. With the objective of further liberalizing trade in services between them, the Parties agree to jointly review their Schedules of Specific Commitments taking into account any services liberalization developments as a result of on-going work under the auspices of the WTO.

2. The first such review shall take place no later than two years after the date of entry into force of this Agreement.

Article 8.17: Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services (referred to as the "Committee" in this Chapter), comprising representatives of each Party.

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; and

(c) at a Party's request, consulting on any matter arising under this Chapter.

3. The Committee shall meet within one year after the date of entry into force of this Agreement and every two years thereafter unless the Parties otherwise agree. The Committee shall inform the Joint Commission of the results of each meeting.

Annex 8-A[1]

Financial Services

Definitions

1. For purposes of this Annex:

A **financial service** is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

(a) Direct insurance (including co-insurance):

(i) life

(ii) non-life

(b) Reinsurance and retrocession;

(c) Insurance intermediation, such as brokerage and agency;

(d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

Banking and other financial services (excluding insurance)

(e) Acceptance of deposits and other repayable funds from the public;

(f) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(g) Financial leasing;

(h) All payment and money transmission services, including credit, charge and debit cards, travelers checks and bankers drafts;

(i) Guarantees and commitments;

[1] For greater certainty, this Annex constitutes an integral part of this Chapter.

(j) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(i) money market instruments (including checks, bills, certificates of deposits);

(ii) foreign exchange;

(iii) derivative products including, but not limited to, futures and options;

(iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(v) transferable securities;

(vi) other negotiable instruments and financial assets, including bullion.

(k) 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;

(l) Money broking;

(m) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(n) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(o) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

(p) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

A **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term "financial service supplier" does not include a public entity.

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 and Definition

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 defined 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.

Domestic Regulation

6. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding the Party's commitments or obligations under this Chapter.

7. Nothing in this Chapter shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Recognition

8. A Party may recognize prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the non-Party concerned or may be accorded autonomously.

9. A Party that is a party to such an agreement or arrangement referred to in paragraph 8, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

Dispute Settlement

10. Panels for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

Annex 8-B[1]

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

[1] For greater certainty, this Annex constitutes an integral part of this Chapter.

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 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;

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 means those services as respectively defined in the relevant laws or regulations of each Party.

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.

Access and Use

5. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 6 through 10.

6. Each Party shall ensure that service suppliers of the other Party are permitted to:

(a) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications network;

(b) provide services to individual or multiple end-users over owned or leased circuits;

(c) connect owned or leased circuits with public telecommunications networks or services in the territory, or

across the borders, of that Party, or with circuits leased or owned by another service supplier;

(d) perform switching, signaling, processing, and conversion functions; and

(e) use operating protocols of their choice in the supply of any service.

7. Each Party shall ensure that service suppliers of the other Party may use public telecommunications services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

8. Notwithstanding paragraph 7, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

9. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary to:

(a) safeguard the public service responsibilities of suppliers of public telecommunications networks and services, in particular their ability to make their networks or services available to the public generally; or

(b) protect the technical integrity of public telecommunications networks or services.

10. Provided that conditions for access to and use of public telecommunications networks and services satisfy the criteria set out in paragraph 9, such conditions may include:

(a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;

(b) requirements, where necessary, for the inter-operability of such networks and services; and

(c) type approval of terminal or other equipment that interfaces with the network and technical requirements relating to the attachment of that equipment to such networks.

Competitive Safeguard

11. Each Party shall maintain appropriate measures for the purpose of preventing suppliers of public telecommunications networks and services that, alone or together, are a major supplier in its territory from engaging in or continuing anticompetitive practices.

12. The anticompetitive practices referred to in paragraph 11 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

13. Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability for mobile services, 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

14. Each Party shall ensure that a major supplier in its territory is required to provide interconnection for the facilities and equipment of suppliers of public telecommunications services of the other Party 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

15. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

Transparency of Interconnection Arrangements

16. Each Party shall ensure that major suppliers make their interconnection agreements available to service suppliers providing public telecommunications network or services of the other Party.

Unbundling of Network Elements

17. 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.

Access to Poles, Ducts, and Conduits

18. Each Party shall endeavor to ensure that a major supplier in its territory provides access to poles, ducts, conduits, or any other structures as determined by the Party, owned or controlled by the major supplier, to suppliers of public telecommunications services of the other Party in the Party's territory, on a timely basis, and on terms and conditions and at rates that are reasonable, nondiscriminatory, and transparent, subject to technical feasibility.

19. A Party may determine, in accordance with its laws and regulations, the poles, ducts, conduits, or any other structures to which it requires major suppliers in its territory to provide access in accordance with paragraph 18. When the Party makes this determination, it shall take into account factors such as the competitive effect of lack of such access, whether such structures can be substituted in an economically or technically feasible manner in order to provide a competitive service, or other specified public interest factors.

Conditions for the Supply of Value-Added Services

20. 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.

21. Notwithstanding paragraph 20, a Party may take the actions described in paragraph 20 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

22. 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 among the Parties and enhance consumer welfare.

23. 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

24. Each Party has the right to define the kind of universal service obligations it wishes to adopt or maintain.

25. 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

26. 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.

27. 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

28. 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 equity[2] or maintain an operating or management role in any such supplier.

29. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all market participants.

Allocation and Use of Scarce Resources

30. 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.

31. 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.

32. A Party's measures allocating and assigning spectrum and managing

[2] 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.

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 and services. Each Party also retains the right to allocate frequency bands, taking into account present and future needs and spectrum availability.

Resolution of Telecommunications Disputes

33. 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 set out in paragraphs 5 through 19;

(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

Judicial Review

(b) any service supplier whose legally-protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of the Party according to the laws of the Party. Neither Party shall permit the making of an application for judicial review to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body, unless the relevant judicial body otherwise determines.

Transparency

34. Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks or services is publicly available, including:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;

(d) conditions for attaching terminal or other equipment; and

(e) requirements for notification or licensing, if any.

Flexibility in the Choice of Technology

35. Each Party shall not prevent suppliers of public telecommunications networks or services from having the flexibility to choose the technologies that they use to supply their services.

36. Notwithstanding paragraph 35, a Party may apply a measure that limits the technologies that a supplier of public telecommunications networks or services may use to supply its services, provided that the measure is designed to achieve a legitimate public policy objective and is not prepared, adopted, or applied in a manner that creates unnecessary obstacles to trade.

Annex 8-C[1]

Movement of Natural Persons Supplying Services

General Principles

1. This Annex reflects the Parties' mutual desire to facilitate entry and temporary stay of natural persons 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 of natural persons 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.

General Obligations

2. Each Party shall apply its measures related to this Annex in accordance with paragraph 1 and, in particular, shall 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

3. The Parties may make commitments in respect of entry and temporary stay of natural persons. Such commitments and the conditions governing them shall be inscribed in the schedule of specific commitments referred to in Article 8.6.

4. 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 3, 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 and temporary stay or extension of temporary stay.

5. Each Party shall endeavor to ensure that fees charged by its competent

[1] For greater certainty, this Annex constitutes an integral part of this Chapter.

authorities for the processing of an application for entry and temporary stay are reasonable, in that they do not unduly nullify or impair the benefits accruing to the other Party or delay trade in services under this Chapter.

6. 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

7. Further to Article 1.7 (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, to the extent 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 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 natural persons specified in the Schedule of Specific Commitments, ensure that such modifications or amendments are, to the extent possible, promptly published or made available in such a manner as will enable natural persons of the other Party to become acquainted with them.

8. 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 of natural persons specified in the Party's Schedule of Specific Commitments.

9. Upon 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 outcome of the application.

Cooperation

10. The Parties may discuss mutually agreed areas of cooperation to further facilitate the entry and temporary stay of natural persons of the other Party 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

11. The relevant authorities of both Parties shall endeavor to favorably resolve any problems that may arise from the implementation and administration of this Annex through consultations.

12. If both Parties cannot reach agreement with regard to any specific issues raised from the implementation and administration of this Annex as provided for in paragraph 11, Chapter Fifteen (Dispute Settlement) shall apply to the issues.

13. A Party shall not initiate proceedings under Chapter Fifteen (Dispute Settlement) regarding a refusal to grant entry under this Annex unless:

(a) the matter involves a pattern of practice; and

(b) the affected natural persons have exhausted the available administrative remedies regarding the particular matter.

14. The remedies referred to in subparagraph 13(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within one year of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the natural person.

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 UAE 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 *Act on Report on Real Estate Transactions* is permitted, and (ii) that the acquisition of land by companies which are deemed as foreign under the *Act on Report on Real Estate Transactions* and by branches of foreign companies is permitted, subject to approval or notification in accordance with the *Act on Report on Real Estate Transactions*, 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,	3) Residents who have been treated as foreigners in the *Financial Investment Services and Capital Markets Act* are accorded national treatment in portfolio investment in Korean stocks.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		may be limited to companies which are established in Korea according to the pertinent laws. Unbound for research and development subsidies.	
	4) Unbound except for measures affecting the entry and temporary stay of natural persons as defined below: **A. Intra-corporate Transferees (ICT)** Natural persons who are employees of firms that supply services 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.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
The following definition is provided for transparency purposes: i) Subsidiary is defined as a firm, corporation or other legal entity of which a parent owns more than 50 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 UAE. 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.			
	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 UAE 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.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	D. Contractual Service Suppliers (CSS) - Employees of juridical person Natural persons who are engaged in the supply of a contracted service as employees of a juridical person that has no commercial presence in Korea, subject to the following conditions and any of the additional conditions mentioned in the sector specific part.[1] The juridical person has to obtain a service contract for a period not exceeding one year from a juridical person incorporated in Korea, who is the final consumer of the service which is supplied. The contract shall comply with the laws and regulations of Korea. The natural persons seeking access should be employees of the juridical person, who are supplying the service for a period not less than one year immediately preceding the date of their application for admission. 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.		

[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
	The natural persons are required to receive no remuneration from a juridical person located in Korea. Commitments may be subject to the application of a numerical ceiling (modalities of application and level to be determined), except where otherwise indicated for a specific sub-sector. The contract is required to be obtained in the following service-supplying activities or sub-sectors, without conferring entitlement to exercise the professional title of Korea. - Services related to the 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 UAE - 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		

Modes of supply: 1) Cross-border supply 2) 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 form of joint contracts - Management consulting services Professional Engineers in the following services: - Consultancy services related to the installation of computer hardware - Software R&D based implementation services - Data management services - Data system services - Specialty engineering design services for automobile Entry and stay of the natural persons as defined in D is limited to the duration of the contract, which is not exceeding one year.		

Notes for transparency purposes:

1. Natural persons whose entries and temporary stays are permitted shall observe the *Immigration Act* 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; (ii) legal representation for the entrustment of the preparation of notarial deeds;	1) None 2) None 3) Only in the form of representative office. Association with or employment of local lawyers with Korean qualification or equivalent is not permitted. 4) Unbound except as indicated in the Horizontal Commitments section. Commercial presence is required.	1) None 2) None 3) Foreign legal consultants are required to stay in Korea not less than 180 days per year. 4) Unbound except as indicated in the Horizontal Commitments section.	(i) Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are the laws which the foreign legal consultant is qualified to practice in Korea. (ii) Use of firm name is permitted, provided that it is used with reference to “foreign legal consultants office” in Korean.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(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 *Foreign Legal Consultant Act*, its presidential decree and enforcement rule.

iv) For the purpose of the commitment to this sector, only the law firm which is organized under relevant law of the UAE and headquartered in the UAE 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 UAE 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 byeon-ho-sa (Korean-licensed lawyers), Korean law firms, beop-mu-sa (Korean-certified judicial scriveners), byeon-ri-sa (Korean-licensed patent attorneys), gong-in-hoe-gye-sa (Korean-certified public accountants), se-mu-sa (Korean-certified tax accountants), or gwan-se-sa (Korean customs brokers); (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring byeon-ho-sa (Korean-licensed lawyers), beop-mu-sa (Korean-certified judicial scriveners), byeon-ri-sa (Korean-licensed patent attorneys), gong-in-hoe-gye-sa (Korean-certified public accountants), se-mu-sa (Korean-certified tax accountants) or gwan-se-sa (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 *Certified Public Accountant Law* are permitted. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.	1) None 2) None 3) None	1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.

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. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination.	4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.
c. Taxation services (CPC 863)	1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for tax reconciliation services and tax representative services. 3) Only sole proprietorships, tax reconciliation task forces, and tax agency corporations (limited liability companies) by CTAs licensed under the *Certified Tax Accountant Law* are permitted. Only CTAs in tax reconciliation task forces and tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services.	1) None 2) None 3) None	
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural services (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 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.

Modes of supply: 1) Cross-border supply 2) 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. 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.	
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. Computer and Related Services			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) 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. Research and Development Services			
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. Real Estate Services			
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*) Excluding appraisal services related to services supplied in the exercise of governmental authorities such as assessment of land prices and compensation for expropriation	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.	

Modes of supply: 1) Cross-border supply 2) 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. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal 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.	
F. Other Business Services 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*)	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.	
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.	
Services incidental to forestry excluding aerial fire fighting and disinfection (CPC 8814*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Consulting services related to fishing (CPC 882*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) 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. 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.	
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 *Commercial Act* 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
※ Notes 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.			
l. Investigation and security services (CPC 873)	1) Unbound 2) None 3) Only a juridical person organised under Korean law may supply security services in Korea. For transparency purposes, only five types of security services are permitted in Korea: (a) shi-seol-gyung-bee (facility security); (b) ho-song-gyung-bee (escort security); (c) shin-byun-bo-ho (personal security); (d) gee-gye-gyung-bee (mechanized security); and (e) teuk-soo-gyung-bee (special security). 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
m. Related scientific and technical consulting services Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Surface surveying services (CPC 86753*) Excluding services related to cadastral survey	1) Commercial presence is required. 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.	
Map-making services (CPC 86754*) Excluding services related to cadastral maps	1) Commercial presence is required. 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.	
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.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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.	
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Convention agency services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
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.	

[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
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.	
Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES B. Courier Services Courier services including express delivery services[6] (CPC 7512*) Excluding the services to collect, process, and deliver letters for which exclusive rights[7] are reserved for the Korean Postal Authority (KPA) under the *Postal Service Act*.[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.	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 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.	1) Provision of services is limited to air and sea transport modes. 2) None 3) None 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 authorization 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
The commitment shall not include, under any circumstances, the grant of air traffic rights to courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.			

Modes of supply: 1) Cross-border supply 2) 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> a. Voice telephone services b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services f. Facsimile services g. Private leased circuit services	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers. 2) None 3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be granted only to a juridical person organised under Korean law. A foreign government or its representative, or a foreign person may not obtain or hold a radio station license. A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person 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.	1) None 2) None 3) None	

[9] "Deemed foreign person" means a juridical person organized 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.

Modes of supply: 1) Cross-border supply 2) 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. Other Digital cellular services Paging services PCS (personal communications services) TRS (trunked radio system) services Mobile data services IAS (internet access services) VoIP (Voice over Internet protocol) services connected to the PSTN (public switched telephone network)	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. A foreign government, a foreign person, or a deemed foreign person may not be the largest shareholder of KT Corporation (KT). 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

[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.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value-added Services[11]: h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. Electronic data interchange l. Enhanced/value-added facsimile services including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing) o. Other On-line data base and remote computing services[12]	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 services[13].

[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.

[12] On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

[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).

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Audiovisual Services			
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.	

Modes of supply: 1) Cross-border supply 2) 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. Commission Agents' Services (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. Wholesale Trade Services (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 han-yak-jae (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. Retailing Services (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 an-gyung-sa (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. Only a licensed an-gyung-sa (optician or optometrist) may establish an office for operations, and may not establish more than one office per an an-gyung-sa. A person that supplies pharmaceutical product retail distribution services (including distribution of han-yak-jae (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
Retail trade and gas station business related to LPG	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.	
D. Franchising (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.			

[15] Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this schedule.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES[16]			
C. Higher Education Services[17] (CPC 923*) Higher education services provided by private higher educational institutions, which obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees. Excluding (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	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 persons[18], established under the approval by 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 listed in Attachment 1 are allowed. - Any new establishment, extension, or transfer of a higher education institution may be restricted in the Seoul Metropolitan Area[19].	1) Unbound 2) None 3) Unbound	

[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
	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. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

[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
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 *Higher Education Act*. 2. Universities: higher educational institutions which offer a 4-6 year curriculum and confer a bachelor's degree, in accordance with the *Higher Education Act*. 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 *Higher Education Act.* 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 *Higher Education Act*. 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 *Lifelong Education Act* to educate employees, and confer educational attainment and degrees equivalent to those of graduates of Junior Colleges or Universities, in accordance with the *Lifelong Education 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
D. Adult Education Services[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 *Employment Insurance Act, National Lifelong Vocational Skills Development Act* and the *Seafarers Act*; (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 (*kyo-yook-gam*) may regulate tuition rates for private teaching institutions for adults (*hag-won*). - 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 *hag-won* 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. *Hag-won* (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 *Act on the Establishment and Operation of Private Teaching Institutes and Extracurricular Lessons* . Excluded are schools, libraries, museums, workplace facilities that provide education services to the employees, lifelong education facilities in accordance with the *Lifelong Education Act*, 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. Lifelong education facilities are those facilities which have been approved by, registered with or notified to the Ministry of Education in accordance with the *Lifelong Education Act*. 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.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. Sewage Services			
Refuse water disposal services (CPC 9401*)[21]	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. Refuse Disposal Services			
Industrial refuse disposal services (CPC 9402*)[22]	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.	

[21] 9401*: Only collection and treatment services of industrial waste water under CPC 9401
[22] 9402*: Only collection, transport and disposal services of industrial refuse under CPC 9402.

Modes of supply: 1) Cross-border supply 2) 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			
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment testing and assessment services (CPC 9406*, 9409*)[23]	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.	
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.	

Explanation on Financial Services

1. Financial sectors are basically re-classified according to the category of the Annex on Financial Services. Therefore the order of sub-sectors is different from that of the commitment in GATS/SC/48/Suppl.3/Rev.1.

2. Specific statements in the sub-sectors apply only to existing domestic financial services.

[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
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 the UAE located in the territory of the UAE, 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 purposes of this obligation, provided that those definitions are not inconsistent with the commitments 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 the UAE and of financial instruments. Korea may require a cross-border financial service supplier of the UAE 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 headnotes is not itself 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.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Non-life Insurance services	1) Unbound except for marine export/import cargo and aviation insurance. 2) Unbound 3) Commercial presence is permitted only to foreign non-life insurance companies. Establishment of joint ventures with Korean non- life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea. 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.	
(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.	

Modes of supply: 1) Cross-border supply 2) 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) 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.	
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) a) Claim settlement and adjustment services[25] b) Actuarial services	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[25] Activities which assess and adjust the loss and compensation.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Banking and Other Financial Services : applicable only to the sub-sectors listed below (i) Deposit[26] (ii) Lending[27] (iii) Financial leasing (iv) Payment and Money transmission	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same services in their country of origin. A person may own up to 10 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. Foreign exchange position is regulated. The oversold position of spot foreign exchange is US$ 5 million, or 3 percent of capital (whichever is greatest)	1) Unbound 2) Unbound 3) None	

[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 Banking 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
(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.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement d) Other services related to securities	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(x) Asset management :applicable only to services listed below a) Cash or portfolio management b) All forms of collective investment management c) Custody d) Trust [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.	

[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
(xi) Credit information services	1) Unbound 2) Unbound 3) Unbound except for equity participation of less than 50 percent in existing financial information companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(xii) Advisory, intermediation and other auxiliary financial services :applicable only to services listed below a) Investment advice	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitment section.	1) Unbound 2) Unbound 3) None 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. Hotels and Restaurants (CPC 641, 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.	
Food serving services (CPC 642)	1) Unbound except for air transport related facilities. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound except for air transport related facilities. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. Travel Agencies and Tour Operators Services 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. Tourist Guides Services (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.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (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
B. News Agency Services (CPC 962)	1) *A news-tong-sin-sa* (news agency) organised under foreign law may supply *news-tong-sin* (news communications) in Korea only under a contract with a news agency organised under Korean law which has a radio station license, such as Yonhap News. 2) None 3) A foreign news agency may establish a branch or office in Korea for the sole purpose of collecting news. For greater certainty, such branch or office may not distribute news-tong-sin (news communications) in Korea. The following persons may not supply news agency services in Korea: (a) a foreign government; (b) a foreign person; (c) an enterprise organised under Korean law whose dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) is not a Korean national or is a person not domiciled in Korea; or (d) an enterprise organised under Korean law in which a foreign person holds 25 percent or more equity interests. The following persons may not obtain a radio station license: (a) a foreign national; (b) a foreign government or its representative; or (c) an enterprise organised under foreign law. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) The following persons may not serve as a dae-pyo-ja (for example, a chief executive officer, president, or similar principal senior officer) or editor of a news agency, or serve as im-won (a member of the board of directors) of Yonhap News or the News Agency Promotion Committee: (a) a foreign national; or (b) a Korean national not domiciled in Korea. 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. Others	1) Unbound 2) None	1) Unbound 2) None	
Game Services (CPC 964* excluding 96492)	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
E. Recreation park services (CPC 96491 excluding CPC 96191, 96192 and beach services)	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.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services[32]			
International transport (CPC 7211*, 7212*) Excluding cabotage	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None	1) None 2) None	The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.

[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
	3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only Chusik Hoesa (stock companies) as stipulated under the Commercial Act are permitted. b) Other forms of commercial presence: None 4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	3) a) None b) None 4) a) Unbound b) Unbound except as indicated in the Horizontal Commitments section.	1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services

※ Notes

Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include 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 *United Nations Convention on the Law of the Sea,* 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.

Modes of supply: 1) Cross-border supply 2) 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 Auxiliary Services			
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.	
Maritime agency services (CPC 748*)[33]	1) None 2) None 3) All the companies as stipulated under the *Commercial Act* are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Container station services (CPC 741*)[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.	

[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

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime freight forwarding services (CPC 748*)[35]	1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Shipping brokerage services (CPC 748*, 749*)[36]	1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of vessels[37]	1) Unbound* 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[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.
[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
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.	

Modes of supply: 1) Cross-border supply 2) 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. Air Transport Services			
Computer reservation system (CRS) services[38]	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 theHorizontal 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.	
Ground-handling services	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.	

[38] As defined in Article 8.1.

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
E. Rail Transport Services a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to an economic needs test. Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Maintenance and repair of rail (part of CPC 8868)[39]	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	
d. Services auxiliary to rail transport services (part of CPC 741, CPC 7113)[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.	

[39] Commitments on maintenance and repair services of rail only apply to the privately owned rail facilities.
[40] 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
F. Road Transport Services 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. Pipeline Transport (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. Services Auxiliary to all Modes of Transport b. Storage and warehouse services other than those in ports (CPC 742*) Excluding services for agricultural, fishery and livestock products.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. Other Transport Services COMBINED TRANSPORT SERVICES Freight forwarding for rail transport[41]	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.	

[41] "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
UAE
Schedule of Specific Commitments

INTRODUCTORY NOTE:

1) This Annex sets out the UAE's schedule of specific commitments under this Chapter. This introductory note should be regarded as forming an integral part of the UAE's schedule of specific commitments.

2) The schedule has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. 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.

Modes of Supply: 1) Cross-border supply 2) 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.			
ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE[1]	3) 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 & Development programs, technical assistance, and education and training of local human resources. (iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the	3) 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. (i) Government subsidized services may only be extended to UAE nationals. (ii) 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.	- The right to work for the spouses of intra-corporate transferees is granted according to UAE labor laws. - Transparency: all disciplines concerning labor, residency and work permits laws are publicly available.

[1] The UAE will not offer any commitments in energy and energy related services. This offer does not include any commitment under these 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
	specific sub-sectors below. 4) Unbound except for measures concerning the entry or temporary stay of natural persons in the following categories. **A. Business Visitors** A natural person who stays in the UAE, without acquiring remuneration from within the UAE 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 UAE: Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period. **B. Intra-corporate Transferees** 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	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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: (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. **Definitions:** Managers: 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 does not include first-line supervisor unless the		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. Executives: 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. Specialists: 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.		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Professional Services a. Legal Services (CPC 861) Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Non-UAE lawyers cannot plead in UAE courts, act before official bodies, or perform notarial functions. 4) Unbound except as indicated in the horizontal section.	
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) None. 2) None. 3) Foreign equity is limited to 75%. After two years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
c. Taxation Services (CPC 8630) Only the following sub-sectors: - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural Services (CPC 8671) e. Engineering Services (CPC 8672) f. Integrated Engineering Services (CPC 8673) g. Urban planning and landscape architectural services (CPC 8674)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
h. Medical and dental services (CPC 9312)	1) None. 2) None. 3) Foreign equity is limited to 70%. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. Veterinary services (CPC 93201)	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
j. Services provided by midwives, nurses, physiotherapists, and paramedical personnel (CPC 93191)	1) Unbound. 2) Unbound. 3) Foreign equity participation is limited to 49% and subject to the approval of the competent authorities. 4) Unbound except as indicated in	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound except as indicated in the	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the horizontal section.	horizontal section.	
B. Computer and Related Services a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) c. Data processing services (CPC 843) d. Data base services (CPC 844) e. Maintenance and repair services of office machinery and equipment including computers (CPC 845) f. Other computer services (CPC 849)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
C. Research and Development Services a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Interdisciplinary R&D services (CPC 853)			
E. Rental and Leasing Services without Operators (excluding rental and leasing services relating to cars) a. Relating to ships (CPC 83103) b. Relating to other transport equipment (CPC 83101 + 83102 + 83105) c. Relating to other machinery and equipment (CPC 83106 – 83109)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
F. Other Business Services a. Advertising services (CPC 871)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound except as indicated in the horizontal section	1) None. 2) None. 3) None. 4) Unbound except as indicated in the in the horizontal section	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) Foreign equity is limited to 75%. After two years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
c. Management consulting services (CPC 8650) d. Services related to Management Consulting (CPC 8660) e. Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	1) Unbound. 2) None. 3) Foreign equity is limited to 75%. After two years from the entry into force of this Agreement, foreign equity will be allowed up to 100%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
m. Related to scientific and technical consulting services (CPC 8675)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861-8866)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
o. Building-Cleaning Services (CPC 874)	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated under horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound except as indicated under horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	
q. Packaging Services (CPC 8760)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
r. Printing and publishing services (CPC 88442)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
s. Convention services (CPC 87909*)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
t. Other (CPC 8790)	1) None. 2) None. 3) Foreign equity is limited to 75%. For CPC 87905, foreign equity is limited to 75%. Within five years from the entry into force of this Agreement, 100% foreign equity will be allowed. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
A. Postal Services (CPC 7511) Only handling of documents, letter posts, and parcels	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. Courier Services (CPC 7512)	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.	
C. Telecommunication Services			
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 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 spectrumlicense[2]			
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521)	1) Only companies with commercial presence may provide telecom	1) None, except as indicated in the market access column.	

[2] "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 supply 2) 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. Packet-switched data transmission services (CPC 7523**) c. Circuit-switched data transmission services (CPC 7523**) d. Telex services (CPC 7523**) e. Telegraph services (CPC 7522**) f. Facsimile services (CPC 7521** + 7529**) g. Private leased circuit services (CPC 7522** + 7523**) h. Electronic mail (CPC 7523**) i. Voice mail (CPC 7523**) j. On-line information and database retrieval (CPC 7523**) k. Electronic data interchange (EDI)(CPC 7523) l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**) m. Code and protocol conversion (n.a.)	services. 2) Residents are allowed to purchase telecom services in the territory of Korea according to the regulatory framework in the UAE and Korea. 3) 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. 4) Unbound except as indicated in the horizontal section.	2) None, except as indicated in the market access column. 3) None. 4) Unbound except as indicated in the horizontal section.	
D. <u>Audiovisual Services</u> (excluding broadcasting) a. Motion picture and video tape production and distribution services (CPC 9611) b. Motion picture projection services (CPC 9612) c. Sound recording (CPC Ver. 2 9611) d. Audiovisual post production services (CPC Ver. 2 9613)	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 section.	1) Subject to obtaining licenses and approvals from the competent UAE authorities. 2) None. 3) Unbound. 4) Unbound except as indicated in horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514+516) D. Building completion and finishing work (CPC 517) E. Other 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)	1) Unbound. 2) None. 3) (i) Foreign equity is limited 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 below450 million US dollars. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
4. DISTRIBUTION 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
B. Wholesale Trade Services (CPC 622)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
C. Retailing Services • Food Retailing Services (CPC 631) • Non-food Retailing Services (CPC 632) • Sales of motor vehicles(CPC 6111) • Sales of parts and accessories of motor vehicles (CPC 6113) • Sales of motorcycles and snowmobiles and relatedparts and accessories (CPC 6121)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
D. Franchising (CPC 8929)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
5. EDUCATIONAL 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
B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education (CPC 924) E. Other Education Services: Excluding public education	1) None. 2) None. 3) (i) None. (ii) Natural persons of Korea may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401) B. Refuse disposal services (CPC 9402) C. Sanitation and similar services (CPC 9403)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section	
D. Other • Cleaning services for exhaust gases (CPC 94040)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
• Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
• Noise abatement services (CPC 9405) • Nature and landscape protection services (CPC 9406) • Other environmental protection services (CPC 9409	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
7. FINANCIAL SERVICES			
Horizontal Commitments: 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.			
A. Insurance and insurance-related services			
Horizontal Commitments: General conditions: • The absence of any limitation on the ability of a service consumer in 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 WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
reasons such as minimum capital requirement, minimum operating funds requirement, and approval for business activities.			
(i) Direct insurance (including co-insurance):			
(a) Life - Life and health insurance services (CPC 81211 and CPC 81212) • Excluding pension fund management	1) Commercial presence is required. 2) Unbound. 3) 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 limited to 25% of the capital of UAE life and non-life insurance companies. 4) Unbound except as indicated in the horizontal section.	1) Commercial presence is required. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Non-life insurance services (CPC 8129) • Including accidents insurance services	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 3) - 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. 4) Unbound except as indicated in the horizontal section.	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 3) None. 4) Unbound except as indicated in the horizontal section.	
(ii) Reinsurance & retrocession Other insurance services n.e.c. (CPC 81299)	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.	
(iii) Insurance intermediation, such as brokerage and agency services	1) Commercial presence is required, except for marine	1) None, except as indicated in the market access column.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Only brokers dealing with direct insurance[3] (CPC 8140**)	and aviation insurance and re-insurance intermediation services. None for marine and aviation insurance and reinsurance intermediation services. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	2) None, except as indicated in the market access column. 3) None. 4) Unbound except as indicated in the horizontal section.	
(iv) Insurance consultancy (CPC 81402)	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.	
Actuarial services (CPC 81404)	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). 2) None. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) None, expect as indicated in the market access column. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

[3] 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 supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Loss Adjustment, risk assessment and claim settlement services (CPC 81403)	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 section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound except as indicated in the horizontal section.	
B. Banking and other financial services (excluding insurances)			
(v) Acceptance of deposits and other repayable funds from the public	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(vii) Financial leasing	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(viii) All payment and money transmission services, including credit, charge and debit cards, travelers checks and bankers drafts	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(ix) Guarantees and commitments	1) None. 2) None. 3) (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%.	1) None. 2) None. 3) None.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(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 products such as swaps, forward rate agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(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) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(xii) Money broking	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for	1) None. 2) None. 3) None.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities. (iv) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(xiii) Asset management (only cash or portfolio management, and all forms of collective investment schemes and management)	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(xiv) Provision and transfer of financial information, and financial data processing and related software.	1) None. 2) None. 3) (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%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(xv) Advisory and other auxiliary financial services on all the	1) None. 2) None.	1) None. 2) None.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
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	3) (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%. 4) Unbound except as indicated in the horizontal section.	3) None. 4) Unbound except as indicated in the horizontal section.	
8. HEALTH AND RELATED SOCIAL SERVICES (other than those listed under 1.A.h-i.)			
A. Hospital Services (CPC 9311)	1) None. 2) None. 3) - 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 givenregion. - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not berequired. 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. Other Human Health Services (CPC 9319, except CPC 93191)	1) None. 2) None. 3) 100% is allowed for foreign	1) None. 2) None. 3) None.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	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. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (including catering) (CPC 64110, 64120 & 642, 643)	1) None. 2) None. 3) - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: foreign equity is limited to 70%. 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. Travel agencies and tour operators services (CPC 7471) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and	1) None. 2) None. 3) Unbound. 4) Unbound.	1) None. 2) None. 3) Unbound. 4) Unbound.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
related services)			
C. Tourist guides services (CPC 74720) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	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.	
10. RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. Entertainment Services (including theatre, live bands and circus services) (CPC 9619) Only for theatre, live bands and circus services	1) None. 2) None. 3) Foreign equity is limited to 75%. 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. News Agency Services (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
D. Sporting and Other Recreational Services (Only CPC 96491- only parks and public gardens services)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
Game Services including Online Game Services (CPC 964** excluding 96492)	1) Commercial presence is required. Subject to obtaining licenses and approvals from the competent UAE authorities.	1) None.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial Presence 4) Presence of Natural Persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None. 3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE authorities. 4) Unbound except as indicated in the horizontal section.	2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
C. Library Services (CPC 96311)	1) None. 2) None. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
International Transport Freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including the following: • Maintenance and repair of vessels	1) None. 2) None. 3) - Freight: Foreign equity is limited to 49%. - Passengers: Foreign equity is limited to 70%. - Maintenance and repair of vessels: None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	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

Modes of Supply: 1) Cross-border supply 2) 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 Auxiliary Services: • Maritime cargo handling services[4] • Storage and warehousing services (CPC742) • Container station and depot services[5] • Maritime agency services[6] • Maritime freight forwarding services[7]	1) None. 2) None. 3) Foreign equity is limited to 49%.[8] 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	• Port Capitan's services • Navigation aid services • Shore based operational services essential to ship operations including communications, water and electrical supplies • Emergency repair facilities • Anchorage, berth and berthing services

[4] "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; and the reception/delivery and safekeeping of cargos before shipment or after discharge.

[5] "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.

[6] "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 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.

[7] "Freight forwarding services" means activities 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.

[8] Operations and functions may be subject to specific services obligations set out by operators with concession from public authorities.

Modes of Supply: 1) Cross-border supply 2) 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. Air Transport Services d. Maintenance and repair of aircraft and parts thereof	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
Computer Reservation Systems	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
Ground Handling Services	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
E. Rail Transport Services a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112) c. Pushing and towing services (CPC 71130) d. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

CHAPTER NINE

DIGITAL TRADE

Article 9.1: Definitions

For purposes of this Chapter:

computing facilities means computer servers and storage devices for processing or storing information for commercial use;

covered person means a service supplier of a Party as defined in Article 8.1 (Definitions);

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 and 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 or cryptographically associated with, an electronic document, and that may be used to identify or verify the signatory in relation to the electronic document and indicate the signatory's approval of the information contained in the electronic document;

electronic transmission or **transmitted electronically** means a transmission made using any electromagnetic means, including by photonic means;

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[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.

FinTech means the use of technology to improve and automate the delivery and use of financial services;

open data means digital data that is made available with the technical and legal characteristics necessary for it to be freely used, reused, and redistributed. This definition relates only to information held or processed by or on behalf of a Party;

personal data means any information about 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 an electronic message which is sent for commercial or marketing purposes to an electronic address of a person, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

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, and the applicability of the WTO Agreement to measures affecting 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 their bilateral relations 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 9.15, 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. Articles 9.5, 9.13, and 9.14 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 8.6 (Schedules of Specific Commitments); or

(b) any exception that is applicable to the obligations in Chapter Eight (Trade in Services).

Article 9.4: Customs Duties

1. Neither Party shall impose customs duties on electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.

2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees, or other charges on content transmitted electronically, provided that such taxes, fees, or charges are imposed in a manner consistent with this Agreement.

Article 9.5: Non-discriminatory Treatment of Digital Products

1. Neither Party shall accord less favorable treatment to a digital product created, produced, published, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party, or to a digital

product of which the author, performer, producer, developer, or owner is a person of the other Party, than it accords to other like digital products.[3]

2. Paragraph 1 shall not apply to the extent of any inconsistency with the rights and obligations in Chapter Ten (Intellectual Property).

3. The Parties understand that this Article shall not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

4. Paragraph 1 shall not apply to broadcasting.

Article 9.6: Domestic Electronic Transactions Framework

1. Each Party shall maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce* (1996) or the *United Nations Convention on the Use of Electronic Communications in International Contracts*, done at New York, on 23 November 2005.

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.

Article 9.7: Electronic Authentication and Electronic Signatures

1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a 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

[3] In interpreting the obligations of Article 9.5, the Parties understand that the non-discriminatory treatment of digital products shall be limited to national treatment and not cover most-favored-nation treatment.

(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 law.

4. The Parties shall encourage the use of interoperable electronic authentication.

Article 9.8: Paperless Trading

1. Each Party shall:

(a) to the extent practicable, make trade administration documents available to the public in electronic form;

(b) to the extent practicable, accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents; and

(c) to the extent practicable, provide electronic versions of trade administration documents referred to in subparagraph (a) in English.

2. Noting the obligations in the *Agreement on Trade Facilitation* in Annex 1A to the WTO Agreement, each Party shall establish or maintain a single window that enables persons to submit trade administration documents and data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies.

3. Each Party shall endeavor to establish or maintain a seamless, trusted, and secure interface with the other Party's single window to facilitate the exchange of data relating to trade administration documents, which may be agreed by the Parties.

4. The Parties shall endeavor to develop data exchange systems to support the exchange of data relating to the trade administration documents referred to in paragraph 3 between the competent authorities of each Party.

5. The Parties recognize that the data exchange systems referred to in paragraph 4 should, as far as possible, be compatible and interoperable with

each other. To this end, the Parties shall endeavor to work towards the development and adoption of internationally recognized standards in the development and governance of the data exchange systems.

6. In developing initiatives that provide for the use of paperless trading, each Party shall endeavor to take into account the methods agreed by international organizations.

Article 9.9: 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 digital trade.[4]

3. 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 9.10: Personal Data Protection

1. The Parties recognize the economic and social benefits of protecting the personal data of users of digital trade 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.[5] In the development of any legal framework for the protection of personal data, each Party should endeavor to take into account principles and guidelines of relevant international organizations or bodies.

[4] For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as generally-applicable consumer protection laws or regulations.

[5] For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as comprehensive privacy or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

3. Each Party shall endeavor to adopt non-discriminatory practices in protecting users of digital trade from personal data protection violations occurring within its jurisdiction.

4. Each Party shall publish information on the personal data protections it provides to users of digital trade, including how:

(a) individuals can pursue remedies; and

(b) business can comply with any legal requirements.

Article 9.11: 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 law;

(b) run services and applications of their choice, subject to the Party's law, including the needs of legal and regulatory enforcement activities; and

(c) 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 law.

Article 9.12: Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages sent to an electronic mail address 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.

Article 9.13: Cross-Border Flow of Information[6]

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 prohibit or restrict the cross-border transfer of information by electronic means, including personal data, if this activity is for the conduct of business of a covered person.

3. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 2 to achieve a legitimate public policy objective, provided that the measure:

(a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and

(b) does not impose restrictions on transfers of information greater than are required to achieve the objective.

Article 9.14: Location of Computing Facilities[7]

1. The Parties recognize that each Party may have its own regulatory requirements regarding the use of computing facilities, including requirements that seek to ensure the security and confidentiality of communications.

2. Neither Party shall require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that territory.

3. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 2 to achieve a legitimate

[6] This Article shall not apply to financial services.

[7] This Article shall not apply to financial services.

public policy objective, provided that the measure:

(a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and

(b) does not impose restrictions on the use or location of computing facilities greater than are required to achieve the objective.

Article 9.15: Open Government Data

1. The Parties recognize that facilitating public access to and use of government information may foster economic and social development, competitiveness, and innovation.

2. To the extent that a Party makes government information, including data, available to the public, it shall endeavor to ensure that the information is made available as open data.

3. The Parties shall endeavor to cooperate to identify ways in which the Parties can expand access to and use of open data, with a view to enhancing and generating business opportunities.

Article 9.16: 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, each Party shall endeavor to develop and implement strategies to digitally transform its government operations and services, which may include:

(a) adopting open and inclusive government processes focusing on accessibility, transparency, and accountability in a manner that overcomes digital divides;

(b) promoting cross-sectoral and cross-governmental coordination and collaboration on digital agenda issues;

(c) shaping government processes, services, and policies with digital inclusivity in mind;

(d) providing a unified digital platform and common digital enablers for government service delivery;

(e) leveraging emerging technologies to build capabilities in anticipation of disasters and crises and facilitating proactive responses;

(f) generating public value from government data by applying it in the planning, delivering, and monitoring of public policies, and adopting rules and ethical principles for the trustworthy and safe use of data;

(g) making government data and policy-making processes (including algorithms) available for the public to engage with; and

(h) promoting initiatives to raise the level of digital capabilities and skills of both the populace and the government workforce.

3. Recognizing 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 strategies 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 9.17: 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 in the other Party's territory.

2. Each Party shall endeavor to ensure that the implementation of measures related to electronic invoicing in its territory supports cross-border interoperability between the Parties' 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, including interoperable 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 existence 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 interoperable international electronic invoicing systems.

Article 9.18: Electronic Payments

1. Recognizing the rapid growth of electronic payments, in particular those provided by non-bank, non-financial institutions and financial technology (FinTech) enterprises, the Parties shall endeavor to support the development of efficient, safe, and secure cross-border electronic payments by:

(a) fostering the adoption and use of internationally accepted standards for electronic payments;

(b) promoting interoperability and the interlinking of electronic payment infrastructures; and

(c) encouraging innovation and competition in electronic payments services.

2. To this end, each Party shall endeavor to:

(a) make publicly available its laws and regulations of general applicability relating to electronic payments, including in relation to regulatory approval, licensing requirements, procedures and technical standards;

(b) finalize decisions on regulatory or licensing approvals relating to electronic payments in a timely manner;

(c) not arbitrarily or unjustifiably discriminate between financial institutions and non-financial institutions in relation to access to services and infrastructure necessary for the operation of electronic payment systems;

(d) adopt or utilize international standards for electronic data exchange between financial institutions and services suppliers to enable greater interoperability between electronic payment systems;

(e) facilitate the use of open platforms and architectures such as tools 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 third parties, where possible, to facilitate greater interoperability, innovation, and competition in electronic payments; and

(f) 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.

3. In view of paragraph 1, the Parties recognize the importance of upholding safety, efficiency, trust, and security in electronic payment systems through regulations, and that the adoption and enforcement of regulations and policies should be proportionate to the risks undertaken by the payment service providers.

Article 9.19: Digital Identities

1. Recognizing that cooperation between the Parties on digital identities for natural persons and enterprises will promote connectivity and further growth of digital trade, and recognizing that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavor to pursue mechanisms to promote compatibility between their respective digital identity regimes. This may include:

(a) developing appropriate frameworks and common standards to foster technical interoperability between each Party's implementation of digital identities;

(b) developing comparable protection of digital identities under

each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;

(c) supporting the development of international frameworks on digital identity regimes; and

(d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

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 9.20: Cooperation

Recognizing the importance of digital trade to their economies, 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 and sanctions compliance for digital trade;

(d) unsolicited commercial electronic messages;

(e) electronic authentication;

(f) intellectual property concerns with respect to digital trade;

(g) challenges for small and medium-sized enterprises in digital trade;

(h) digital government;

(i) open government data; and

(j) any other area mutually agreed by the Parties.

Article 9.21: 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) cooperating on identification and mitigation of malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties.

Article 9.22: FinTech Cooperation

The Parties shall promote cooperation between their FinTech industries. The Parties recognize that effective cooperation regarding FinTech will require involvement of businesses. To this end, the Parties shall:

(a) promote development of FinTech solutions for business or financial sectors; and

(b) encourage collaboration of entrepreneurship or start-up talent between the Parties in FinTech, consistent with their respective laws and regulations.

Article 9.23: Artificial Intelligence

1. The Parties recognize that the use and adoption of Artificial Intelligence (AI) technologies are becoming increasingly important within a digital economy 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 realize the benefits of AI. In view of the cross-border nature of the digital economy, 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, multilateral, 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.

CHAPTER TEN

INTELLECTUAL PROPERTY

Section A: General Provisions

Article 10.1: Definitions

For the purposes of this Chapter:

intellectual property embodies:

(a) copyright, including copyright in computer programs and in databases, and related rights;
(b) patents and utility models;
(c) trademarks;
(d) industrial designs;
(e) layout-designs (topographies) of integrated circuits;
(f) geographical indications;
(g) plant varieties; and
(h) protection of undisclosed information;

national means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 10.5 or the TRIPS Agreement; and

WIPO means the World Intellectual Property Organization.

Article 10.2: Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, and technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 10.3: Principles

1. Nothing in this Chapter shall prevent a Party from adopting appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology, provided that such measures are consistent with this Chapter.
2. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

Article 10.4: Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

Article 10.5: International Agreements

The Parties reaffirm their obligations set out in the following multilateral agreements:

(a) the TRIPS Agreement;

(b) the *Patent Cooperation Treaty*, done on 19 June 1970, as modified on 3 October 2001;

(c) the *Paris Convention for the Protection of Industrial Property*, done on 20 March 1883, as amended on 28 September 1979 (hereinafter referred to as the "Paris Convention");

(d) the *Berne Convention for the Protection of Literary and Artistic Works*, done on 9 September 1886, as amended on 24 July 1971 (hereinafter referred to as the "Berne Convention");

(e) the *Protocol relating to the Madrid Agreement concerning the International Registration of Marks*, done on 27 June 1989;

(f) the *WIPO Performances and Phonograms Treaty*, done on 20 December 1996 (hereinafter referred to as the "WPPT");

(g) the *International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations*, done on 26 October 1961

(hereinafter referred to as the "Rome Convention");

(h) the *WIPO Copyright Treaty*, done on 20 December 1996 (hereinafter referred to as the "WCT");

(i) the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure*, done on 28 April 1977, as amended on 26 September 1980;

(j) the *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired, or Otherwise Print Disabled*, done on 27 June 2013 (hereinafter referred to as the "Marrakesh Treaty"); and

(k) the *International Convention for the Protection of New Varieties of Plants*, done on 19 March 1991.

Article 10.6: Intellectual Property and Public Health

The Parties recognize the principles established in the *Declaration on the TRIPS Agreement and Public Health*, adopted on 14 November 2001 (hereinafter referred to as the "Doha Declaration") by the Ministerial Conference of the WTO and confirm that the provisions of this Chapter are without prejudice to the Doha Declaration.

Article 10.7: National Treatment

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection[1] of intellectual property rights in accordance with Article 3.1 of the TRIPS Agreement.
2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:
   (a) necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter; and
   (b) not applied in a manner that would constitute a disguised restriction on trade.

[1] For the 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, and (2) the prohibition on circumvention of effective technological measures, and the rights and obligations concerning rights management information set out in Article 10.43.

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 10.8: Transparency

1. Each Party shall make available on the Internet its laws and regulations regarding the protection and enforcement of intellectual property rights.
2. Each Party shall, subject to its legal system and practice, endeavor to make information concerning applications for, and registration of, trademarks, geographical indications, industrial designs, patents, and plant variety rights accessible for the general public.
3. The Parties also acknowledge the importance of informational materials, such as publicly accessible databases of registered intellectual property rights that assist in the identification of subject matter that has fallen into the public domain.
4. Each Party shall, to the extent possible, endeavor to make available such information in the English language.

Article 10.9: Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement for a Party and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter without unreasonably impairing the fair interest of third parties.
2. Unless provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement has fallen into the public domain in its territory.

Article 10.10: Exhaustion of Intellectual Property Rights

Without prejudice to any provisions addressing the exhaustion of intellectual property rights in international agreements to which a Party is a member, nothing in this Agreement prevents a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.

Section B: Cooperation

Article 10.11: Cooperation Activities and Initiatives

The Parties shall endeavor to cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training, and exchange of information between the respective intellectual property offices of the Parties, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources of the Parties, on request of a Party, and on terms and conditions mutually agreed upon between the Parties. Cooperation may cover areas such as:

(a) developments in domestic and international intellectual property policy;
(b) patent examination quality and efficiency;
(c) intellectual property administration and registration systems;
(d) education and awareness relating to intellectual property;
(e) intellectual property issues relevant to:
    (i) small and medium-sized enterprises;
    (ii) science, technology, and innovation activities;
    (iii) the generation, transfer, and dissemination of technology; and
    (iv) empowering women and youth;
(f) policies involving the use of intellectual property for research, innovation, and economic growth;
(g) implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;
(h) capacity-building;
(i) enforcement of intellectual property rights; and
(j) other activities and initiatives as may be mutually determined between the Parties.

Section C: Trademarks

Article 10.12: Types of Signs Registrable as Trademarks

No Party shall require, as a condition of registration, that a sign be visually perceptible, nor shall a Party deny registration of a trademark only on the ground that the sign of which it is composed is a sound. Additionally, each Party shall make best efforts to register scent marks. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

Article 10.13: Collective and Certification Marks

Each Party shall provide that trademarks include collective marks and certification marks. A Party is not obligated to treat certification marks as a separate category in its law, provided that those

marks are protected. Each Party shall also provide that signs that may serve as geographical indications are capable of protection under its trademark system.

Article 10.14: Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent third parties that do not have 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 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.

Article 10.15: Exceptions

A 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 interest of the owner of the trademark and of third parties.

Article 10.16: Well-Known Trademarks

1. Neither Party may require, as a condition for determining that a mark is a well-known mark, that the mark has been registered in the territory of that Party or in another jurisdiction. Additionally, neither Party may deny remedies or relief with respect to well-known marks solely because of the lack of:
    (a) registration;
    (b) inclusion on a list of well-known marks; or
    (c) prior recognition of the mark as well-known.
2. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,[2] 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.
3. Each Party recognizes the importance of the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks* as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO held on 20 to 29 September 1999.

[2] In determining whether a trademark is well-known in a Party, that Party need not require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

4. Each Party shall provide for appropriate measures to refuse the application or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark,[3] for identical, similar, or related goods or services, if the use of that trademark is likely to cause confusion or to deceive with the prior well-known trademark.

Article 10.17: 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 10.18: Procedural Aspects of Examination, Opposition, and Cancellation of Trademarks

Each Party shall provide a system for the examination and registration of trademarks which includes among other things:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;
(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trademark;
(c) providing an opportunity to oppose the registration of a trademark or to seek cancellation of a registered trademark; and
(d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 10.19: Electronic Trademarks System

Each Party shall provide:

(a) a system for the electronic application for, electronic processing of, and maintenance of trademarks; and
(b) a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

Article 10.20: Classification of Goods and Services

[3] The Parties understand that a well-known trademark is one that was already well-known before, as determined by a Party, the application for, registration of or use of the first-mentioned trademark.

Each Party shall adopt or maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice on 15 June 1957, as revised and amended (hereinafter referred to as the "Nice Classification"). Each Party shall provide that:

(a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;[4] and
(b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

Article 10.21: Term of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

Article 10.22: Non-Recordal of a License

No Party shall require recordal of trademark licenses:

(a) to establish the validity of the license; or
(b) as a condition for use of a trademark by a licensee to be deemed to constitute use by the holder in a proceeding that relates to the acquisition, maintenance, or enforcement of trademarks.

Article 10.23: Protection of Intellectual Property Rights in Digital Environment

1. In connection with each Party's system for the management of its country-code top-level domain (ccTLD) domain names, the following shall be available:

   (a) an appropriate procedure for the settlement of disputes, based on, or modelled along the same lines as, the principles established in the *Uniform Domain-Name Dispute-Resolution Policy*, as approved by the Internet Corporation for Assigned Names and Numbers (ICANN) or that:
      (i) is designed to resolve disputes expeditiously and at low cost;
      (ii) is fair and equitable;
      (iii) is not overly burdensome; and

[4] A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

(iv) does not preclude resort to judicial proceedings;

(b) online public access to a reliable and accurate database of contact information concerning domain name registrants in accordance with each Party's law and, if applicable, relevant administrator policies regarding the protection of privacy and personal data; and

(c) appropriate remedies,[5] at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trademark.

2. In order to identify and mitigate copyright infringements in digital trade, each Party shall have in place measures to block access to and shut down online services making profits primarily from distribution of copyright infringing materials.
3. Each Party shall adopt or maintain a regime providing for limitations on the liability of, or on the remedies available against, online service providers, while preserving the legitimate interests of right holder.

Article 10.24: 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.

Section D: Geographical Indications

Article 10.25: Protection of Geographical Indications

1. Geographical indication means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good is essentially attributable to its geographical origin.
2. The Parties reaffirm that geographical indications may be protected through a trademark or sui generis system or other legal means.

Article 10.26: Administrative Procedures for the Protection of Geographical Indications

Each Party shall provide administrative procedures for the registration or recognition of geographical indications through a trademark or a sui generis system. Each Party shall, with respect to applications for that registration or requests for that recognition, ensure that its laws and regulations governing the filing of those applications or requests are readily available to the public and clearly set out the procedures for these actions.

[5] The Parties understand that such remedies may, but need not, include among other things, revocation, cancellation, transfer, damage, or injunctive relief.

Article 10.27: Date of Protection of a Geographical Indication

If a Party grants protection to a geographical indication, the protection shall commence no earlier than the filing date[6] or the registration date in that Party according to its domestic laws and regulations.

Section E: Patents

Article 10.28: Patentable Subject Matter

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application.[7] In addition, each Party may provide that a patent shall be available for any new use or method of using a known product.
2. Each Party may exclude from patentability:[8]
   (a) inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal, or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law; and
   (b) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals.

Article 10.29: Grace Period

Each Party shall disregard information contained in public disclosures of an invention related to an application to register a patent[9] if the public disclosure:

(a) was made by the inventor, applicant, or a person that obtained the information from the inventor or applicant inside or outside its territory; and
(b) occurred within at least 12 months prior to the date of filing of the application.

Article 10.30: Procedural Aspects of Examination, Opposition, and Invalidation of Patents

[6] For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

[7] For purposes of this Article, the terms "inventive step" and "capable of industrial application" may be deemed by a Party to be synonymous with the terms "non-obvious" and "useful" respectively.

[8] For greater certainty, it is understood that this paragraph does not prevent a Party from legislating exceptions to patentability that are consistent with Article 27 of the TRIPS Agreement.

[9] For greater certainty, a patent may include a utility model in accordance with domestic law and regulations.

Each Party shall provide a system for the examination and registration of patents which includes among other things:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a patent;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a patent;

(c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent; and

(d) requiring decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 10.31: Amendments, Corrections, and Observations

1. Each Party shall provide a patent applicant with at least one opportunity to make amendments, corrections, or observations in connection with its application.
2. Each Party shall provide a patent owner with opportunities to make amendments or corrections after registration, provided that such amendments or corrections do not change or expand the scope of the patent right as a whole.[10]

Article 10.32: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

Section F: Protection of Undisclosed Test or Other Data

Article 10.33: Protection of Undisclosed Test or Other Data for Pharmaceutical Products

1. If a Party requires, as a condition for granting marketing approval for a new pharmaceutical product, the submission of undisclosed test or other data concerning either the safety or efficacy of the product or both, that Party shall not permit third persons, without the consent of the

[10] It is understood that the amendments or corrections which do not change or expand the scope of the right means that the scope of the patent right stays the same as before or is reduced.

person that previously submitted such information, to market the same or a similar[11] product on the basis of:

(a) that information; or

(b) the marketing approval granted to the person that submitted such information,

for at least five years from the date of marketing approval of the new pharmaceutical product in its territory.

2. A Party shall adopt or maintain a system other than judicial proceedings that precludes, based upon patent information submitted to the regulatory authority by a patent owner or the applicant for marketing approval, the issuance of marketing approval to any third person seeking to market a pharmaceutical product subject to a patent claiming that product, unless by consent or acquiescence of the patent owner.
3. Notwithstanding paragraph 1, a Party may take measures to protect public health in accordance with:
   (a) the Doha Declaration;
   (b) any waiver of any provision of the TRIPS Agreement granted by WTO Members in accordance with the WTO Agreement to implement the Doha Declaration and that is in force between the Parties; or
   (c) any amendment of the TRIPS Agreement to implement the Doha Declaration that enters into force with respect to the Parties.
4. For the purposes of paragraph 1, a new pharmaceutical product means a pharmaceutical product that contains an active ingredient for which no other pharmaceutical product containing the same active ingredient has previously obtained marketing approval in the territory of the Party.

Section G: Industrial Designs

Article 10.34: Industrial Design Protection

1. Each Party shall ensure in its domestic law adequate and effective protection of industrial designs including a part(s) of an article.
2. Each Party shall ensure that requirements for securing or enforcing registered industrial design protection do not unreasonably impair the opportunity to obtain or enforce such protection.

[11] For greater certainty, for the purposes of this Section, a pharmaceutical product is "similar" to a previously approved pharmaceutical product if the marketing approval, or, in the alternative, the applicant's request for such approval, of that similar pharmaceutical product is based upon the undisclosed test or other data concerning the safety and efficacy of the previously approved pharmaceutical product, or the prior approval of that previously approved product.

3. The duration of protection available for registered industrial designs shall amount to at least 20 years from the date of filing.

Article 10.35: Procedural Aspects of Examination, Opposition, and Invalidation of Industrial Designs

Each Party shall provide a system for the examination and registration of industrial designs which includes among other things:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register an industrial design;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register an industrial design;

(c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered industrial design; and

(d) requiring decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 10.36: Amendments, Corrections, and Observations

Each Party shall provide an applicant for an industrial design with at least one opportunity to make amendments, corrections, or observations in connection with its application before registration.

Article 10.37: Grace Period

Each Party shall disregard information contained in public disclosures of a design related to an application to register an industrial design if the public disclosure:

(a) was made by the creator, applicant, or a person that obtained the information from the creator or applicant inside or outside its territory; and

(b) occurred within at least 12 months prior to the date of filing of the application.

Article 10.38: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of an industrial design and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.

Section H: Copyright and Related Rights

Article 10.39: Protection of Copyright and Related Rights

The Parties shall comply with:

(a) Articles 1 through 22 of the Rome Convention;
(b) Articles 1 through 18 of the Berne Convention;
(c) Articles 1 through 14 of the WCT; and
(d) Articles 1 through 23 of the WPPT.

Article 10.40: Limitations and Exceptions

1. With respect to this Section, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance, phonogram, or broadcasting, and do not unreasonably prejudice the legitimate interests of the right holder.
2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions permitted by the TRIPS Agreement, the Berne Convention, the WCT, or the WPPT.

Article 10.41: Balance in Copyright and Related Rights Systems

Each Party shall endeavor to achieve an appropriate balance in its copyright and related rights system, among other things by means of limitations or exceptions that are consistent with Article 10.40, including those for the digital environment, giving due consideration to legitimate purposes such as, but not limited to: criticism; comment; news reporting; teaching, scholarship, research, and other similar purposes; and facilitating access to published works for persons who are blind, visually impaired, or otherwise print disabled.[12]

Article 10.42: Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right in a work, performance, or phonogram:

(a) may freely and separately transfer that right by contract; and
(b) by virtue of contract, including contracts of employment underlying the creation of works, performances, or phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.

[12] As recognized by the Marrakesh Treaty.

Article 10.43: Obligations concerning Protection of Technological Measures and Rights Management Information

1. 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, performers, or producers of phonograms concerned or permitted by its law.
2. Each Party shall provide adequate and effective legal remedies against any person knowingly removing or altering any electronic rights management information[13] 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.

Article 10.44: Collective Management

The Parties recognize the role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient, transparent, and accountable, which may include appropriate record keeping and reporting mechanisms.

Article 10.45: Presumption of Authorship or Ownership

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.

Section I: Enforcement

[13] For the 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.

Article 10.46: General Obligation in Enforcement

1. The Parties shall provide in their respective laws for the enforcement of intellectual property rights consistent with the TRIPS Agreement, in particular Articles 41 through 61.
2. Each Party shall ensure that enforcement procedures as specified in this Section are available under its law so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.[14]
3. Each Party shall take measures to curtail infringement of copyright on the Internet or other digital networks.[15]

Article 10.47: Border Measures

1. Each Party shall, in conformity with its domestic law and regulations and the provisions of Section 4 of Part III of the TRIPS Agreement, adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trademark or pirated copyright goods may take place, to lodge an application in writing with its competent authorities for the suspension by that Party's customs authorities of the release into free circulation of such goods.
2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of Section 4 of Part III of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from its territory in accordance with its domestic law and regulations.

[14] For greater certainty, each Party confirms that the enforcement procedures set out in this Section shall be available to the same extent with respect to acts of infringement of copyright or related rights and trademarks, in the digital environment.

[15] For greater certainty, it is understood that such measures may include, but are not limited to, legislation, guidelines, policies, awareness campaigns, etc.

CHAPTER ELEVEN

GOVERNMENT PROCUREMENT

Article 11.1: Definitions

For purpose of this Chapter:

build-operate-transfer contract and public works concession contract means a contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plants, buildings, facilities, or other government-owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants to the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of those works for the duration of the contract;

commercial goods or services means goods or services of a type generally sold or offered for sale in the commercial marketplace to, and customarily purchased by, non-governmental buyers for non-governmental purposes;

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);

days means calendar days;

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 an entity listed in Annex 11-A (Government Procurement Schedules);

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 includes 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) lays down the characteristics of goods or services to be procured, including quality, performance, safety, and dimensions, or the processes and methods for their production or provision; or

(b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service.

Article 11.2: Scope

Application of Chapter

1. This Chapter shall apply to any measure regarding covered procurement.

2. For the purposes of this Chapter, covered procurement means government procurement:

(a) of a good, service, or any combination thereof:

(i) as specified in each Party's Schedule to Annex 11-A (Government Procurement Schedules); and

(ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;

(b) by any contractual means, including purchase; rental or lease, with or without an option to buy; and build-operate-transfer contracts and public works concession contracts;

(c) for which the value, as estimated in accordance with paragraphs 9 to 11, equals or exceeds the relevant threshold specified in a Party's Schedule to Annex 11-A (Government Procurement Schedules), at the time of publication of a notice of intended procurement;

(d) by a procuring entity; and

(e) that is not otherwise excluded from coverage under this Agreement.

Activities Not Covered

3. Unless otherwise provided in a Party's Schedule to Annex 11-A (Government Procurement Schedules), 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. If the procedures or conditions of the international organization or donor do not restrict the participation of suppliers then the procurement shall be subject to Article 11.5.1; or

(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.

Schedules

4. Each Party shall specify the following information in its Schedule to Annex 11-A (Government Procurement Schedules):

(a) in Section A, the central government entities for which procurement is covered by this Chapter;

(b) in Section B, the goods covered by this Chapter;

(c) in Section C, the services, other than construction services, covered by this Chapter;

(d) in Section D, the construction services covered by this Chapter;

(e) in Section E, General Notes;

(f) in Section F, any procurement preferences;

(g) in Section G, Threshold Adjustment; and

(h) in Section H, Procurement Information.

5. Where a procuring entity, in the context of covered procurement, requires persons not covered in Section A to procure in accordance with particular requirements, Article 11.5 shall apply *mutatis mutandis* to such requirements.

Compliance

6. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.

7. 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.

8. Nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from developing new procurement policies, procedures, or contractual means, provided that they are not inconsistent with this Chapter.

Valuation

9. 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 premium, fee, commission, interest, or other revenue stream that may be provided for under the contract;

(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.

10. Where an individual requirement for a procurement results in the award of more than one contract, or in the award of contracts in separate parts (hereinafter referred to as "recurring contracts"), the calculation of the estimated maximum total value shall be based on:

(a) the total maximum value of the procurement over its entire duration;

(b) the value of recurring contracts of the same type of good or service awarded during the preceding 12 months or the procuring entity's preceding fiscal year, adjusted, where possible, to account for anticipated changes in the quantity or value of the good or service being procured over the following 12 months; or

(c) the estimated value of recurring contracts of the same type of good or service to be awarded during the 12 months following the initial contract award or the procuring entity's fiscal year.

11. If the total estimated maximum value of a procurement over its entire duration is not known, the procurement shall be deemed a covered procurement, unless otherwise excluded under this Agreement.

Article 11.3: General Provision

The Parties recognize the importance of government procurement in trade relations and set as their objective the effective, reciprocal, and gradual opening of their government procurement markets, in order to maximize, *inter alia*, competitive opportunities for the suppliers of the Parties.

Article 11.4: Exceptions

1. Subject to the requirement that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between 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, of philanthropic or not-for-profit institutions, or of prison labor.

2. 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 related to the procurement of arms, ammunition, or war materials, or to procurement indispensable for national security or for national defense purposes.

Article 11.5: General Principles

National Treatment and Non-Discrimination

1. 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, treatment no less favorable than the treatment that the Party, including its procuring entities, accords to domestic goods, services, and suppliers.

2. With respect to a measure regarding covered procurement, neither Party, including its procuring entities, shall:

(a) treat a locally established supplier less favorably than another locally established supplier on the basis of 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 good or service offered by that supplier for a particular procurement is a good or service of the other Party.

3. All orders under contracts awarded for covered procurement shall be subject to paragraphs 1 and 2.

Procurement Methods

4. A procuring entity shall use an open tendering procedure for covered procurement unless Article 11.9 or 11.10 applies.

5. A procuring entity shall conduct covered procurement in a transparent and impartial manner that:

(a) is consistent with this Chapter, using methods such as open tendering, selective tendering, and limited tendering;

(b) avoids conflicts of interest; and

(c) prevents corrupt practices.

Rules of Origin

6. 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 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.

Measures Not Specific to Procurement

7. Paragraphs 1 and 2 shall not apply to customs duties and charges of any kind imposed on or in connection with importation, the method of levying such duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing covered procurement.

Use of Electronic Means

8. The Parties shall seek to provide opportunities for covered procurement to be undertaken through electronic means, including for the publication of procurement information, notices and tender documentation, for the receipt of tenders and generally, for the full cycle of procure to pay.

9. When conducting covered procurement by electronic means, a procuring entity shall:

(a) ensure that the procurement is conducted using financial systems, information technology systems, and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available financial systems, 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.

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 11-A (Government Procurement Schedules).

Article 11.6: Publication of Procurement Information

1. Each Party shall promptly publish any measure of general application relating to covered procurement, and any change or addition to this information.

2. Each Party shall list in Section H of its Schedule to Annex 11-A (Government Procurement Schedules) the paper or electronic means through which the Party publishes the information described in paragraph 1 and the notices required by Articles 11.7 and 11.9.4.

3. Each Party shall, on request, provide an explanation in response to an inquiry relating to the information referred to in paragraph 1.

Article 11.7: Notices of Intended Procurement

1. For each covered procurement, except in the circumstances described in Article 11.10, a procuring entity shall publish a notice of intended procurement through the appropriate paper or electronic means listed in Annex 11-A (Government Procurement Schedules). 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. Each Party shall ensure for covered procurements that its procuring entities, as set out in Section A of its Schedule, included in Annex 11-A (Government Procurement Schedules), publish notices of intended procurement in a single point of entry to an electronic publication, that is accessible free of charge through the Internet or a comparable network.

3. Unless 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 they may be submitted in a language 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, that may include any related requirements for specific documents or certifications that suppliers must provide;

(h) if, pursuant to Article 11.9, 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; and

(i) an indication that the procurement is covered by this Chapter.

Notice of Planned Procurement

4. Procuring entities shall be 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 publication of the notice of intended procurement.

Article 11.8: Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a covered procurement to those that are essential to 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 the condition that, 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; and

(b) may require relevant prior experience if essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall:

(a) evaluate the financial capacity, the commercial and technical abilities, the regulatory compliance practices, and the corporate social responsibility practices of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity;[1] and

[1] For greater certainty, it is the responsibility of the supplier to provide accurate information, and the procuring entity may reasonably rely on information provided to it by the supplier.

(b) base its evaluation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. If there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

(a) bankruptcy or insolvency;

(b) false declarations;

(c) significant or persistent deficiencies in the performance of any substantive requirement or obligation under a prior contract or contracts;

(d) final judgments in respect of serious crimes or other serious offences;

(e) professional misconduct or actions or omissions that adversely reflect on the commercial integrity of the supplier; or

(f) failure to pay taxes.

Article 11.9: 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. Each Party shall ensure that:

(a) its procuring entities make efforts to minimize differences in their qualification procedures; and

(b) where its procuring entities maintain registration systems, the entities make efforts to minimize differences in their registration systems.

3. Neither Party, including its procuring entities, shall:

(a) 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; or

(b) use such registration system or qualification procedure to prevent or delay the inclusion of suppliers of the other Party on a list of suppliers or prevent those suppliers from being considered for a particular procurement.

Selective Tendering

4. 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 11.7.3(a), (b), (d), and (g) through (i).

5. 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 11.7.3(c), (e), and (f) to the qualified suppliers that it notifies as specified in Article 11.14.3(b); 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.

6. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 4, 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 5(c).

Multi-Use Lists

7. 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;

(e) the deadline for submission of applications for inclusion on the list, if applicable; and

(f) an indication that the list may be used for procurement covered by this Chapter, unless that indication is publicly available through information published pursuant to Article 11.6.2.

8. 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 7.

9. Notwithstanding paragraph 7, where a multi-use list will be valid for three years or less, a procuring entity may publish the notice referred to in paragraph 7 only once, at the beginning of the period of validity of the list, provided that the notice:

(a) states the period of validity and that further notices will not be published; and

(b) is published by electronic means and is made available continuously during the period of its validity.

10. A procuring entity shall allow suppliers to apply for inclusion on a multi-use list and shall include on the list all qualified suppliers within a reasonably short time.

11. 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 11.14.2, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement on the grounds that the entity has insufficient time to examine the request, unless, in exceptional cases due to the complexity of the procurement, the entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Information on Procuring Entity Decisions

12. A procuring entity or other entity of a Party shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a multi-use list of the decision with respect to the request or application.

13. If a procuring entity or other entity of a Party rejects a supplier's request for participation in a procurement or application for inclusion on a multi-use list, ceases to recognize a supplier as qualified, or removes a supplier from a multi-use list, the entity shall promptly inform the supplier and, on request of the supplier, promptly provide the supplier with a written explanation of the reason for its decision.

Article 11.10: Limited Tendering

1. Subject to paragraph 2 and provided that it does not use this provision for the purpose of avoiding competition between suppliers, to protect domestic suppliers, or in a manner that discriminates against suppliers of the other Party, a procuring entity may use limited tendering.

2. If a procuring entity uses limited tendering, it may choose, according to the nature of the procurement, not to apply Articles 11.7 through 11.9 and Articles 11.11 through Article 11.15. 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) 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;

(g) 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;

(h) 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; or

(i) 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.

3. For each contract awarded in accordance with paragraph 2, 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 2 that justified the use of limited tendering.

Article 11.11: 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 11.7;

(b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation;

(c) there is a need to clarify the terms and conditions; or

(d) all bids exceed the allocated prices provided for in the procuring entity's budget.

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 11.12: 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 of creating an unnecessary obstacle to trade between the Parties.

2. In prescribing the technical specifications for the good or service 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, or otherwise, on national technical regulations, recognized national standards or building codes.

3. Where design or descriptive characteristics are used in the technical specifications, a procuring entity should indicate, where 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. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.

6. For greater certainty, a procuring entity may conduct market research in developing specifications for a particular procurement.

7. 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.

8. 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 11.13: Tender Documentation

1. A procuring entity shall promptly make available or provide on request to any interested supplier 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, that tender documentation shall include a complete description of:

(a) the procurement, including the nature, scope and, if known, the quantity of the good or service to be procured or, if the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity certification, plans, drawings, or instructional materials;

(b) any conditions for participation, including any financial guarantees, information, and documents that suppliers are required to submit;

(c) all criteria to be considered in the awarding of the contract and the relative importance of those criteria;

(d) where there will be a public opening of tenders, the date, time, and place for the opening of tenders and, where appropriate, the persons authorized to be present;

(e) where 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;

(f) any other terms or conditions relevant to the evaluation of tenders;

(g) any other terms or conditions, including terms of payment and any limitation on the means by which tenders may be submitted, e.g., paper or electronic means; and

(h) any date for delivery of a good or supply of a service.

2. To the extent possible and subject to any applicable fees, an entity should make relevant tender documentation publicly available through electronic means or a computer-based telecommunications network openly accessible to all suppliers.

3. In establishing any date for the delivery of a good or the supply of a service being procured, a procuring entity shall take into account factors such as the complexity of the procurement.

4. A procuring entity shall promptly reply to any reasonable request for relevant information by an interested or participating supplier, provided that the 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 in writing 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, if appropriate.

Article 11.14: 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.

Such time-periods, including any extension of the time-periods, shall be the same for all interested or participating suppliers.

Deadlines

2. A procuring entity that uses selective tendering shall establish that the final date for the submission of a request for participation shall not, in principle, be less than 25 days from the date of publication of the notice of intended procurement. If a state of urgency duly substantiated by the procuring entity renders this time period impracticable, the time period may be reduced to no less than 10 days.

3. Except as provided in paragraphs 4 and 5, a procuring entity shall establish that the final date for the submission of tenders shall not be less than 40 days from the date on which:

(a) in the case of open tendering, the notice of intended procurement is published; or

(b) in the case of selective tendering, the procuring entity notifies the suppliers that they will be invited to submit tenders, whether or not it uses a multi-use list.

4. A procuring entity may reduce the time period for tendering set out in paragraph 3 by five days for each one of the following circumstances:

(a) the notice of intended procurement is published by electronic means;

(b) the tender documentation is made available by electronic means from the date of the publication of the notice of intended procurement; and

(c) the procuring entity accepts tenders by electronic means.

5. A procuring entity may reduce the time period for tendering set out in paragraph 3 to no less than 10 days if:

(a) the procuring entity has published a notice of planned procurement under Article 11.7 at least 40 days and no more than 12 months in advance of the publication of the notice of intended procurement, and the notice of planned procurement contains:

(i) a description of the procurement;

(ii) the approximate final dates for the submission of tenders or requests for participation;

(iii) the address from which documents relating to the procurement may be obtained; and

(iv) as much of the information that is required for the notice of intended procurement as is available;

(b) the procuring entity, for recurring contracts, indicates in an initial notice of intended procurement that subsequent notices will provide time-periods for tendering based on this paragraph;

(c) a state of urgency duly substantiated by the procuring entity renders impracticable the time period for tendering set out in paragraph 3; or

(d) the procuring entity procures commercial goods or services.

6. The use of paragraph 4, in conjunction with paragraph 5, shall in no case result in the reduction of the time periods for tendering set out in paragraph 3 to less than 10 days, from the date on which the notice of intended procurement is published.

7. A procuring entity shall require all interested or participating suppliers to submit requests for participation or tenders in accordance with a common

deadline. These time periods, and any extension of these time periods, shall be the same for all interested or participating suppliers.

Article 11.15: 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 between the opening of tenders and the awarding of the contract, 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 has submitted:

(a) the most advantageous tender; or

(b) if price is the sole criterion, the lowest price.

6. 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.

7. A procuring entity shall not use options, cancel a covered procurement, or modify or terminate awarded contracts in order to avoid the obligations of this Chapter.

Article 11.16: Transparency and Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform suppliers that have submitted a tender of the contract award decision. The procuring entity may do so in writing or through the prompt publication of the notice, provided that the notice includes the date of award. If a supplier has requested the information in writing, the procuring entity shall provide it in writing.

2. Subject to Article 11.17, 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 11.10.3, for at least three years after the award of a contract.

Article 11.17: Disclosure of Information

Provision of Information to Parties

1. On request of the other Party, a Party shall provide promptly any information necessary to determine whether a procurement was conducted fairly, impartially and in accordance with this Chapter, including information on the characteristics and relative advantages of the successful tender. In cases where release of the information would prejudice competition in future tenders, the Party that receives the information shall not disclose it to any supplier, except after consulting with, and obtaining the agreement of, 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 11.18: Ensuring Integrity in Procurement Practices

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 11.19: Domestic Review

1. Each Party shall maintain, establish, or designate at least one impartial administrative or judicial authority (hereinafter referred to as a "review authority") that is independent of its procuring entities to review, in a non-discriminatory, timely, transparent, and effective manner, a challenge or complaint (hereinafter referred to as a "complaint") by a supplier that there has been:

(a) a breach of this Chapter; or

(b) if the supplier does not have a right to directly challenge a breach of this Chapter under the law of a Party, a failure of a procuring entity to comply with the Party's measures implementing this Chapter,

arising in the context of a covered procurement, in which the supplier has, or had, an interest. The procedural rules for these complaints shall be in writing and made generally available.

2. In the event of a complaint by a supplier, arising in the context of covered procurement in which the supplier has, or had, an interest, that there has been a breach or a failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage, the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to the complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or to its right to seek corrective measures under the administrative or judicial review procedure. Each Party shall make information on its complaint mechanisms generally available.

3. If a body other than the review authority initially reviews a complaint, a Party shall ensure that the supplier may appeal the initial decision to the review authority that is independent of the procuring entity that is the subject of the complaint.

4. If the review authority has determined that there has been a breach or a failure as referred to in paragraph 1, a Party may limit compensation for the loss or damages suffered to either the costs reasonably incurred in the preparation of the tender or in bringing the complaint, or both.

5. Each Party shall ensure that, if the review authority is not a court, its review procedures are conducted in accordance with the following procedures:

(a) a supplier shall be allowed sufficient time to prepare and submit a complaint in writing, which in no case shall be less than 10 days from the time when the basis of the complaint became known or reasonably should have become known to the supplier;

(b) a procuring entity shall respond in writing to a supplier's complaint and provide all relevant documents to the review authority;

(c) a supplier that initiates a complaint shall be provided an opportunity to reply to the procuring entity's response before the review authority takes a decision on the complaint; and

(d) the review authority shall provide its decision on a supplier's complaint in a timely manner, in writing, with an explanation of the basis for the decision.

6. Each Party shall adopt or maintain procedures that provide for:

(a) prompt interim measures, pending the resolution of a complaint, to preserve the supplier's opportunity to participate in the procurement and to ensure that the procuring entities of the Party comply with its measures implementing this Chapter; and

(b) corrective action that may include compensation under paragraph 4.

The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether those measures should be applied. Just cause for not acting shall be provided in writing.

Article 11.20: Modifications and Rectifications of Annex

1. A Party shall notify any proposed modification or rectification (hereinafter referred to as a "modification") to its Schedule in Annex 11-A (Government Procurement Schedules) by circulating a notice in writing to the other Party through the Joint Committee. A Party shall provide compensatory adjustments for a change in coverage if necessary to maintain a level of coverage comparable to the coverage that existed prior to the modification. The Party may include the offer of compensatory adjustment in its notice.

2. A Party is not required to provide compensatory adjustments to the other Party if the proposed modification concerns one of the following:

(a) a procuring entity over which the Party has effectively eliminated its control or influence in respect of covered procurement by that procuring entity; or

(b) rectifications of a purely formal nature and minor modifications to its Schedule in Annex 11-A (Government Procurement Schedules), such as:

(i) changes in the name of a procuring entity;

(ii) the merger of one or more procuring entities listed in its Schedule;

(iii) the separation of a procuring entity listed in its Schedule into two or more procuring entities that are all added to

the procuring entities listed in the same Section of the Annex; or

(iv) changes in website references;

and the other Party does not object under paragraph 3 on the basis that the proposed modification does not concern subparagraphs (a) or (b).

3. If a Party considers that its rights under this Chapter are affected by a proposed modification that is notified under paragraph 1, it shall notify the other Party of any objection to the proposed modification within 45 days of the date of circulation of the notice.

4. If a Party objects to a proposed modification, including a modification regarding a procuring entity on the basis that government control or influence over the entity's covered procurement has been effectively eliminated, that Party may request additional information, including information on the nature of any government control or influence, with a view to clarifying and reaching agreement on the proposed modification, including the procuring entity's continued coverage under this Chapter. The modifying Party and the objecting Party shall make every attempt to resolve the objection through consultations.

5. The Joint Committee shall modify Annex 11-A (Government Procurement Schedules) to reflect any agreed modification.

Article 11.21: Facilitation of Participation by SMEs

1. The Parties recognize the important contribution that small- and medium-sized enterprises (hereinafter referred to as the "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 11.22: Financial Obligations

1. This Chapter shall 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 11.23: Language

To improve market access to each Party's procurement market, each Party shall, where possible, use English in its publication of materials or information pursuant to Article 11.7, including in the publications listed in Section H of each Party's Schedule in Annex 11-A (Government Procurement Schedules).

Annex 11-A

Government Procurement Schedules

Section A: Central Government Entities

SCHEDULE OF KOREA

Thresholds:

Chapter Eleven (Government Procurement) 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:

SDR 130,000 All Goods

SDR 130,000 All Services

SDR 5,000,000 All Construction Services

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 11.4 (Exceptions) of the Agreement);
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 11.4 (Exceptions) of the Agreement);

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 the Schedule of Korea

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.

SCHEDULE OF THE UAE

Thresholds:

Chapter Eleven (Government Procurement) 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:

SDR 134,000 All Goods

SDR 134,000 All Services

SDR 5,844,000 All Construction Services

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.

Note to the Schedule of UAE

If any federal entity which is not listed in the Schedule of Section A, deploys a Digital Procurement Platform, that federal entity shall be deemed to be included in the Schedule of Section A.

Section B: Goods Covered By This Chapter

SCHEDULE OF KOREA

1. This Chapter covers procurement of all goods procured by the entities listed in Section A, unless otherwise specified in this Agreement.

2. Subject to the decision of the Korean Government under the provisions of Article 11.4.2 (Exceptions), for procurement by the Ministry of National Defense and the Defense Acquisition Program Administration, Chapter Eleven (Government Procurement) covers the following FSC categories only.

FSC	Reference No.	Description
1	2510	Vehicular cab, body, and frame structural components;
2	2520	Vehicular power transmission components;
3	2540	Vehicular furniture and accessories;
4	2590	Miscellaneous vehicular components;
5	2610	Tires and tubes, pneumatic, except aircraft;
6	2910	Engine fuel system components, non-aircraft;
7	2920	Engine electrical system components, non-aircraft;
8	2930	Engine cooling system components, non-aircraft;
9	2940	Engine air and oil filters, strainers and cleaners, non-aircraft;
10	2990	Miscellaneous engine accessories, non-aircraft;
11	3020	Gears, pulleys, sprockets and transmission chain;
12	3416	Lathes;
13	3417	Milling machines;
14	3510	Laundry and dry cleaning equipment;
15	4110	Refrigeration equipment;
16	4230	Decontaminating and impregnating equipment;
17	4520	Space and water heating equipment;

18	4940	Miscellaneous maintenance and repair shop specialize equipment;
19	5120	Hand tools, non-edged, non-powered;
20	5410	Prefabricated and portable buildings;
21	5530	Plywood and veneer;
22	5660	Fencing, fences, gates and components;
23	5945	Relays and solenoids;
24	5965	Headsets, handsets, microphones and speakers;
25	5985	Antennas, waveguide, and related equipment;
26	5995	Cable, cord, and wire assemblies: communication equipment;
27	6505	Drugs and biologicals;
28	6220	Electric vehicular lights and fixtures;
29	6840	Pest control agents disinfectants;
30	6850	Miscellaneous chemical specialties;
31	7310	Food cooking, baking, and serving equipment;
32	7320	Kitchen equipment and appliances;
33	7330	Kitchen hand tools and utensils;
34	7350	Tableware;
35	7360	Sets, kits, outfits, and modules, food preparation and serving;
36	7530	Stationery and record forms;
37	7920	Brooms, brushes, mops, and sponges;
38	7930	Cleaning and polishing compounds and preparations;
39	8110	Drums and cans;
40	9150	Oils and greases: cutting, lubricating, and hydraulic;
41	9310	Paper and paperboard

SCHEDULE OF THE UAE

This Chapter applies to all goods excluding those specified under paragraph 1 of Section E.

Section C: Services, Other Than Construction Services, Covered By This Chapter

SCHEDULE OF KOREA

Of the Universal List of Services, as contained in document MTN.GNS/W/120, the following services are covered:

GNS/W/120	CPC	Description
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
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
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

Notes to the Schedule of Korea:

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.

SCHEDULE OF THE UAE

This Chapter applies to all services listed in the UAE's Schedule of Specific Commitments provided for under Chapter Eight (Trade in Services).

Notes to the Schedule of the UAE:

The procurement for services is subject to the limitations and conditions specified in the UAE's schedule of specific commitments provided for under Chapter Eight (Trade in Services).

Section D: Construction Services Covered By This Chapter

SCHEDULE OF KOREA

Chapter Eleven (Government Procurement) shall apply to all construction services under CPC 51 procured by the entities listed in Sections A, subject to the Notes to the respective Sections and Section E.

Notes to the Schedule of Korea:

Chapter Eleven (Government Procurement) shall not apply to any set-asides for small- and medium-sized businesses according to the *Act on Public-Private Partnerships in Infrastructure*.

SCHEDULE OF THE UAE

This Chapter applies to all construction services listed in the UAE's Schedule of Specific Commitments provided for under Chapter Eight (Trade in Services).

Notes to the Schedule of the UAE:

The procurement for construction services is subject to the limitations and conditions specified in the UAE's Schedule of Specific Commitments provided for under Chapter Eight (Trade in Services).

Section E: General Notes

SCHEDULE OF KOREA

1. This Agreement does not cover procurement in furtherance of human feeding programs.

2. For greater clarity, procurement for airports is not covered under this Agreement.

3. This Agreement does not cover construction services, projects, and contracts.

4. Chapter 11 shall not apply to any set-asides for small- and medium-sized businesses according to the *Act on 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*.

SCHEDULE OF THE UAE

1. This Chapter shall not cover the following procurement:

   (a) construction services, projects, and contracts;

   (b) 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 or turbines; and

      (vii) communications, detection, and coherent radiation;

   (c) all drug purchases; and

   (d) 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.

Section F: Procurement Preferences

SCHEDULE OF KOREA

Not applicable for Korea.

SCHEDULE OF THE UAE

1. 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 percent 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 ICV certificate are given an additional 25 percent bonus when evaluating bids, in accordance with the ICV guidelines.

(c) All entities covered by Chapter Eleven (Government Procurement) 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 G: Threshold Adjustment

1. Each Party shall calculate and convert for itself the value of the thresholds contained in Sections A into its own national currency, using the conversion rates published by the IMF in its monthly "International Financial Statistics."

2. The conversion rates shall be:

   (a) for Korea, the average of the daily values of the Korean Won in terms of SDR over the two-year period preceding 1 October or 1 November of the year before the thresholds in Korean Won are to take effect; and

   (b) for the UAE, the average of the daily values of the AED in terms of SDR over the two-year period preceding 1 October or 1 November of the year before the thresholds in AED are to take effect.

3. A Party may round down the value of the thresholds in its own national currency:

   (a) for Korea, to the nearest 1 million Korean Won for goods and services; and

   (b) for the UAE, to the nearest 1 million AED for goods and services.

4. The value of the thresholds expressed in national currencies shall be fixed for two years, i.e., calendar years.

5. Each Party shall notify the other Party of the value of the thresholds in its national currency immediately after this Agreement enters into force, and the newly calculated value of the thresholds thereafter in a timely manner.

6. The Parties shall consult if a major change in a national currency relative to the SDR or to the national currency of the other Party were to create a significant problem with regard to the application of this Chapter.

Section H: Procurement Information

MEANS OF PUBLICATIONS OF KOREA

1. **Laws and regulations:**
   - Republic of Korea Government Gazette
   - Republic of Korea Government Electronic Gazette: http://gwanbo.moi.go.kr
   - 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

MEANS OF PUBLICATIONS OF THE UAE

1. **Laws and regulations:**
   - Official Gazette: https://mof.gov.ae/general-revenue-and-expenditure/

2. **Digital Procurement Platform Information:**
   - https://mof.gov.ae/government-procurement-operations/

3. **Supplier Registration:**
   - 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

CHAPTER TWELVE

COOPERATION ON INVESTMENT FACILITATION

Article 12.1: Objectives

The Parties affirm their desire to promote an attractive investment climate. Consistent with Article 2.1 of the *Agreement Between the Government of the Republic of Korea and the Government of the United Arab Emirates for the Promotion and Protection of Investments,* done at Abu Dhabi, on 9 June 2002, and any subsequent amendments thereto, the Parties shall take appropriate measures to encourage and facilitate investment and to secure favorable conditions for the long-term economic development of the Parties.

Article 12.2: Cooperation Activities

The Parties shall cooperate in promoting and facilitating investment activities. Cooperation on investment facilitation between the Parties may include the following:

(a) to promote and enhance the economic cooperation on investment facilitation between the Parties;

(b) to monitor investment relations, to identify opportunities for expanding investment, and to identify issues relevant to investment that may be appropriate for negotiation in an appropriate forum;

(c) to hold consultations on specific investment matters of interest to the Parties;

(d) to work toward the enhancement of investment flows;

(e) to identify and work toward the removal of impediments to investment flows; or

(f) to seek the views of the private sector, where appropriate, on matters related to the work of the Committee on Investment Facilitation.

Article 12.3: Committee on Investment Facilitation

1. The Parties shall establish a Committee on Investment Facilitation (referred to as the "Committee" in this Chapter), which shall be composed of representatives of each Party. The Committee shall be co-chaired by the representatives of the Ministry of Trade, Industry and Energy of Korea and the Ministry of Finance of the UAE. The Committee may establish working groups as the Parties deem necessary.

2. The Committee shall meet at such times and venues as agreed by the Parties, but the Parties shall endeavor to meet at least once a year. A Party may refer a specific investment matter to the Committee by delivering a written request to the other Party that includes a description of the matter concerned. The Committee shall take up the matter promptly after the request is delivered unless the requesting Party agrees to postpone discussion of the matter. Each Party shall endeavor to provide an opportunity for the Committee to discuss a matter before taking actions that could adversely affect the investment interests of the other Party.

Article 12.4: Non-application of Chapter Fifteen (Dispute Settlement)

Neither Party shall have recourse to dispute settlement under Chapter Fifteen (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER THIRTEEN

ECONOMIC COOPERATION

Article 13.1: Objectives

1. The Parties shall promote cooperation under this Agreement for their mutual benefit in order to liberalize and facilitate trade and investment between them and foster economic growth.

2. Economic cooperation under this Chapter shall be built upon a common understanding between the Parties to support the implementation of this Agreement, with the objective of maximizing its benefits, supporting pathways to trade and investment facilitation, and further improving market access and openness to contribute to the sustainable and inclusive economic growth and prosperity of the Parties.

Article 13.2: Scope

1. Economic cooperation under this Chapter shall support the effective and efficient implementation and utilization of this Agreement through activities that relate to trade and investment.

2. Economic cooperation under this Chapter shall initially focus on the following areas:

(a) energy and resources;

(b) advanced industry;

(c) circular economy;

(d) audiovisual services and co-production;

(e) smart farming and climate-smart agriculture;

(f) healthcare industry;

(g) tourism;

(h) transport;

(i) shipping and maritime;

(j) digital economy/trade;

(k) precious metals;

(l) supply chain;

(m) competition;

(n) bioeconomy; and

(o) any other areas as may be agreed by the Parties.

3. The Parties may agree in the Annual Work Program on Economic Cooperation Activities to modify the above list, including by adding other areas for economic cooperation.

4. Annexes 13-A through 13-E form an integral part of this Chapter.

Article 13.3: Annual Work Program on Economic Cooperation Activities

1. The Committee on Economic Cooperation shall adopt an Annual Work Program on Economic Cooperation Activities (hereinafter referred to as the "Annual Work Program") based on proposals submitted by the Parties.

2. Each activity in the Annual Work Program developed under this Chapter shall:

(a) be guided by the objectives agreed in Article 13.1;

(b) be related to trade or investment facilitation and support the implementation of this Agreement;

(c) involve both Parties;

(d) address the mutual priorities of the Parties; and

(e) avoid duplicating existing economic cooperation activities.

Article 13.4: Supply Chain

1. The Parties recognize the need to ensure secure and resilient supply chains and to minimize disruptions and vulnerabilities, which may require improving coordination between public institutions and private sectors.

2. To achieve the goal of resilient supply chains that can anticipate, withstand, or rapidly recover from shocks and strengthen the competitiveness of their economies, the Parties intend to undertake relevant activities based on the principles of transparency, diversification, security, and sustainability, while being in full observance of their respective laws and regulations.

Article 13.5: Competition Policy

1. The Parties recognize the importance of free and undistorted competition in their trade relations. The Parties may cooperate to exchange information relating to the development of competition policy, subject to their domestic laws, regulations, and available resources. The Parties may conduct such cooperation through their competent authorities.

2. The Parties may consult on matters related to anti-competitive practices and their adverse effects to trade. The consultations shall be without prejudice to the autonomy of each Party to develop, maintain, and enforce its domestic competition laws and regulations.

Article 13.6: Resources

1. Resources for economic cooperation under this Chapter shall be provided in a manner as agreed by the Parties and in accordance with each Party's laws and regulations.

2. The Parties, on the basis of mutual benefit, may consider cooperation with, and contributions from, non-Party to support the implementation of the Annual Work Program.

Article 13.7: Means of Cooperation

The Parties shall endeavor to encourage technical, technological, and scientific economic cooperation, through the following means:

(a) joint organization of conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;

(b) exchanges of delegations, professionals, technicians, and specialists from the academic sector, institutions dedicated to research, private sector, and governmental agencies, including

study visits and internship programs for professional training;

(c) dialogue and exchange of experiences between the Parties' private sectors and agencies involved in trade promotion;

(d) initiation of the knowledge-sharing platform aiming to transfer experience and best practices in the field of government development and modernization to other countries through UAE's Government Experience Exchange Program;

(e) promotion of joint business initiatives between entrepreneurs of the Parties; and

(f) any other form of cooperation that may be agreed by the Parties.

Article 13.8: Committee on Economic Cooperation

1. For purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Committee on Economic Cooperation (hereinafter referred to as the "Committee").

2. The Committee shall undertake the following functions:

(a) monitor and assess the implementation of this Chapter;

(b) identify new opportunities and agree on new ideas for prospective cooperation or capacity building activities;

(c) formulate and develop Annual Work Program proposals and their implementation mechanisms;

(d) coordinate, monitor, and review progress of the Annual Work Program to assess its overall effectiveness and contribution to the implementation and operation of this Chapter;

(e) suggest amendments to the Annual Work Program through periodic evaluations;

(f) cooperate with other committees or subsidiary bodies established under this Agreement to perform stocktaking, monitoring, and benchmarking on any issues related to the implementation of this Chapter, as well as to provide feedback and assistance in the implementation and operation of this Chapter; and

(g) report to and, if deemed necessary, consult with the Joint Committee in relation to the implementation and operation of this Chapter.

3. The Committee shall be coordinated by:

(a) in the case of Korea, the Ministry of Trade, Industry and Energy, or its successor; and

(b) in the case of the UAE, the Ministry of Economy, or its successor.

Article 13.9: Non-application of Chapter Fifteen (Dispute Settlement)

Neither Party shall have recourse to dispute settlement under Chapter Fifteen (Dispute Settlement) for any matter arising under this Chapter.

Annex 13-A

Energy and Resources

1. The Parties shall promote cooperation under this Chapter as a means of building a stronger, more stable, and mutually beneficial partnership in the field of energy and resources.

2. The Parties agree that their joint objective shall be to foster cooperation across the entire energy supply chain including, but not limited to:

(a) upstream activities such as the exploration, exploitation, and production of oil and gas;

(b) downstream and midstream activities such as the refining of oil, processing of petrochemicals, liquefaction of gas, and transportation and distribution of crude oil and oil products; and

(c) hydrogen production, storage, transportation, applications, and fueling stations.

3. Areas of energy and resources cooperation may include, but are not limited to:

(a) development and use of alternative and renewable energy sources such as natural gas, sustainable hydrocarbon energy (including CCUS and hydrogen), and bioenergy;

(b) design and development of mechanisms that allow an efficient use and administration of the territories of the Parties related to energy and resources; and

(c) construction of energy infrastructure with low environmental impact.

Annex 13-B

Advanced Industry

1. The Parties shall promote cooperation on advanced industry with the purpose of enhancing conditions for economic development, stability, and prosperity that are grounded in resilience and sustainability.

2. Areas of advanced industry cooperation include, but are not limited to:

   (a) advanced manufacturing, such as smart machinery and autonomous manufacturing; and

   (b) advanced technology, such as artificial intelligence (AI), information technology (IT), and biotechnology.

3. The Parties shall foster cooperation on advanced industry through:

   (a) implementing collaborative projects, strengthening business-to-business (B2B) and business-to-government (B2G) ties, promoting government-to-government (G2G) collaboration, and scaling cooperation into third countries (multilateral G2G);

   (b) joint R&D and joint establishment of start-ups or joint ventures, as well as the provision of funding for such projects; and

   (c) any other forms of cooperation on advanced industry as agreed by the Parties.

Annex 13-C

Smart Farming and Climate-Smart Agriculture

1. Recognizing sustainable farming as a shared vision, the Parties shall promote cooperation under this Chapter as a means of building a stronger, more stable, and mutually beneficial partnership in the field of smart farming and climate-smart agriculture.

2. The Parties shall endeavor to take the necessary measures to support, facilitate, and promote cooperation in the following areas:

(a) exchange of experiences, information, best practices, innovation, and modern technologies in the field of smart farming and climate-smart agriculture;

(b) research to find innovative solutions to the challenges related to smart farming and climate-smart agriculture that emphasizes economically beneficial technologies for smallholder farms;

(c) enhancement of opportunities and investment for collaboration between the Parties' private sectors in the field of smart farming and climate-smart agriculture;

(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 13-D

Healthcare Industry

1. Both Parties shall encourage cooperation in the healthcare industry on the basis of mutual benefit and in accordance with the national legislations 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 shall foster cooperation in the healthcare industry through:

(a) personnel training in the fields of healthcare and medical and pharmaceutical science;

(b) improving access to the healthcare services of the Parties;

(c) promotion of medical institutions of one Party in the other Party; and

(d) cooperation on investment and financial support for promoting the healthcare industry.

Annex 13-E

Bioeconomy

Scope and Coverage

1. For purposes of this Annex:

The bioeconomy sector may include biopharmaceuticals, biochemical and bioenergy, bioenvironmental, biomedical equipment, bioinstrument and bioequipment, and bioresource sectors.

Section A: Cooperation on Innovation

2. The Parties recognize the importance of innovation in the bioeconomy sectors and shall cooperate to create an innovation ecosystem to encourage and promote technical innovation between the Parties. Cooperation to create an innovation ecosystem may include the following areas:

(a) designation of a specific area agreed upon by the Parties;

(b) actively supporting match-making between research institutes, enterprises, and investors. The Parties shall organize match-making events, including business forums and business roundtables. These events will be held at least twice a year and will encourage participants to exchange information, discuss ideas, and develop collaborative relationships to enable innovation; and

(c) designing joint research projects, designating the research institutes and enterprises of the Parties to implement the projects, and providing financial and administrative support for the projects, as available and in accordance with national economic development and industry policies. The ownership and utilization of developed technologies and outputs through the projects shall be determined by prior agreement between the Parties and the project implementers.

3. The Parties hereby establish a Bioeconomy Task Force comprising officials of each Party to carry out the areas set out in paragraph 2 and any other activities as the Parties may agree. The Task Force shall hold regular meetings at least once a year to review progress, exchange ideas, and plan future activities. The Task Force shall make best efforts to ensure that the designation of areas for cooperation as set out in paragraph 2(a) of this Section is initiated promptly after the entry into force of this Agreement. The Task

Force shall also make best efforts to ensure that the other areas set out in paragraph 2(b) of this Section are initiated promptly after the entry into force of this Agreement.

4. Both Parties shall cooperate to enhance the understanding of open innovation models by relevant government representatives and research professionals. This will include the exchange and dissemination of information and experiences on the organization and functioning of open innovation, its advantages, and the necessary regulatory framework to encourage such models.

Section B: Cooperation on Supply Chain Resilience

Definitions

5. For purposes of this Section:

Bio Supply Chains means the economic, commercial, and trade relationships between and among enterprises in the bioeconomy sector of the Parties.

Supply Chain Disruptions includes severe interruptions, delays, or shortages that:

(a) impact either Party; and

(b) significantly impair cross-border movement of, or access to, materials, articles, or commodities.

Cooperation on Supply Chain Resilience

6. The Parties shall endeavor to minimize unnecessary, arbitrary, and unjustifiable restrictions or impediments affecting Bio Supply Chains in accordance with the rights and obligations of the Parties under this Agreement. The Parties shall endeavor to share relevant information if requested.

7. In developing, adopting, and applying a measure, and in accordance with the rights and obligations of the Parties under this Agreement, the Parties shall endeavor to consider the effect of measures on Bio Supply Chains.

8. Both Parties shall endeavor to monitor import dependencies, prices and trade volumes, and changes of global supply and demand where appropriate and feasible to assess Bio Supply Chains vulnerabilities.

9. Both Parties shall endeavor to promote diversification of sources where market concentration exists for the sector or good regarding raw material needs, demand expectations, manufacturing, and processing

capacities.

10. Both Parties shall jointly determine which materials, articles, or commodities are essential for the bioeconomy, and shall endeavor to assess storage capacities on their respective territories for such products. Each Party shall endeavor to promote the optimization and enhancement of its storage capacities for such products and assess available capacity as requested by the other Party, to the extent practicable.

Cooperation in Times of Supply Chain Disruptions

11. The Parties shall endeavor to cooperate to respond promptly to Supply Chain Disruptions and support each other to recover from Supply Chain Disruptions.

12. Upon request of a Party experiencing Supply Chain Disruptions, the Parties shall endeavor to:

(a) establish a Working Group comprising government representatives of each Party and meet either in-person or virtually within a reasonable timeframe from the receipt of a request;

(b) share information on the sector or product experiencing Supply Chain Disruptions (hereinafter referred to as "affected sector or product"), such as the cause of the Supply Chain Disruptions, the expected duration of the Supply Chain Disruptions, and assistance that would be helpful from the other Party; and

(c) discuss measures or policies to respond to Supply Chain Disruptions such as expediting customs procedures for the affected sector or product, providing information on enterprises willing to export the necessary product, and other measures or policies that both Parties consider helpful.

13. If a Party imposes measures that may significantly affect Bio Supply Chains during a Supply Chain Disruption, those measures shall be targeted, proportionate, transparent, temporary, and in conformance with their rights and obligations under this Agreement, the WTO Agreement, and other relevant international agreements. A Party which has imposed or maintained such measures or policies shall endeavor to:

(a) ensure the timely publication and dissemination of all relevant information about the measure, in accordance with the relevant provisions of this Agreement;

(b) upon request of the other Party, undertake consultations

regarding the measure. These consultations shall take place as soon as possible, and may be held by e-mail, video or telephone conference, or any means agreed between the Parties; and

(c) undertake any steps as may be agreed in such consultations.

Section C: Capacity Building and Professional Personnel Exchanges in the Bioeconomy Sector

14. The Parties shall cooperate to develop and operate demand-based workforce training programs that meet the needs of the bioeconomy industry, with a specific focus on areas as agreed by the Parties. The Parties shall collaborate on the development of training curricula, methodologies, and materials, leveraging each Party's know-how and expertise.

15. The Parties shall cooperate to develop and operate training programs for relevant government officials and to promote exchanges of information and knowledge between government officials. The Parties shall facilitate cooperation among the government agencies in the bioeconomy sector.

16. The Parties shall exchange information on policies and strategies related to capacity building and professional personnel exchanges in the bio industry and share best practices and experiences in the development and operation of training programs.

CHAPTER FOURTEEN

SMALL AND MEDIUM-SIZED ENTERPRISES

Article 14.1: General Principles

1. The Parties, recognizing the fundamental role of small and medium-sized enterprises (SMEs) in maintaining dynamism and enhancing the competitiveness of their respective economies, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.

2. The Parties recognize the integral role of the private sector in the SME cooperation to be implemented under this Chapter.

Article 14.2: Cooperation to Increase Trade and Investment Opportunities for SMEs

With a view to strengthening cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities, and in particular shall:

(a) promote cooperation between the Parties' small business support infrastructure, including dedicated SME centers, incubators and accelerators, export assistance centers, and other centers as appropriate, to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as business growth in local markets;

(b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, as well as start-ups, and promote partnerships among these SMEs and their participation in international trade;

(c) enhance its cooperation with the other Party to exchange information and best practices, including on improving SME access to capital and credit, SME participation in covered government procurement opportunities, and helping SMEs adapt to changing market conditions; and

(d) encourage participation in purpose-built mobile or web-based

platforms, for business entrepreneurs and counselors to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners.

Article 14.3: Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:

(a) the text of this Agreement;

(b) a summary of this Agreement; and

(c) information designed for SMEs that contains:

(i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and

(ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website links or information through automated electronic transfer to:

(a) the equivalent websites of the other Party; and

(b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, the information described in paragraph 2(b) may include:

(a) customs regulations, procedures, or enquiry points;

(b) regulations or procedures concerning intellectual property, trade secrets, and patent protection rights;

(c) technical regulations, standards, and quality or conformity assessment procedures;

(d) sanitary or phytosanitary measures relating to importation or exportation;

(e) foreign investment regulations;

(f) business registration;

(g) trade promotion programs;

(h) competitiveness programs;

(i) SME investment and financing programs;

(j) taxation and accounting;

(k) government procurement opportunities; and

(l) other information which the Party considers to be useful for SMEs.

4. Each Party shall regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are up-to-date and accurate.

5. To the extent possible, each Party shall make the information described in this Article available in English. If this information is available in another authentic language of this Agreement, the Party shall endeavor to make this information available, as appropriate.

Article 14.4: Committee on SME Issues

1. The Parties hereby establish the Committee on SME Issues (hereinafter referred to as the "SME Committee"), comprising national and local government representatives of each Party.

2. The SME Committee shall:

(a) identify ways to assist SMEs in the Parties' territories to take advantage of the commercial opportunities resulting from this Agreement and to strengthen SME competitiveness;

(b) identify and recommend ways for further cooperation between the Parties to develop and enhance partnerships between SMEs of the Parties;

(c) exchange and discuss each Party's experiences and best practices in supporting and assisting SME exporters with respect to, among other things, training programs, trade education, trade finance, trade missions, trade facilitation, digital trade, identifying commercial partners in the territories of the Parties, and establishing good business credentials;

(d) promote seminars, workshops, webinars, mentorship sessions, or other activities to inform SMEs of the benefits available to them under this Agreement;

(e) explore opportunities for capacity building to facilitate each Party's work in developing and enhancing SME export counseling, assistance, and training programs;

(f) recommend additional information that a Party may include on the website referred to in Article 14.3;

(g) review and coordinate its work program with the work of other committees, working groups, and other subsidiary bodies established under this Agreement, as well as of other relevant international bodies, to avoid duplication of work programs and to identify appropriate opportunities for cooperation to improve the ability of SMEs to engage in trade and investment opportunities resulting from this Agreement;

(h) collaborate with and encourage committees, working groups, and other subsidiary bodies established under this Agreement to consider SME-related commitments and activities into their work;

(i) review the implementation and operation of this Chapter and SME-related provisions within this Agreement and report findings and make recommendations to the Joint Committee that can be included in future work and SME assistance programs as appropriate;

(j) facilitate the development of programs to assist SMEs to participate and integrate effectively into the Parties' regional and global supply chains;

(k) promote the participation of SMEs in digital trade in order to take advantage of the opportunities resulting from this Agreement and rapidly access new markets;

(l) facilitate the exchange of information on entrepreneurship education and awareness programs for youth and women to promote the entrepreneurial environment in the territories of the Parties;

(m) submit on an annual basis, unless the Parties decide otherwise, a report of its activities and make appropriate recommendations to the Joint Committee; and

(n) consider any other matter pertaining to SMEs as the SME Committee may decide, including issues raised by SMEs regarding their ability to benefit from this Agreement.

3. The SME Committee shall convene within one year after the date of entry into force of this Agreement and thereafter meet annually, unless the Parties decide otherwise. Meetings may be held in person or virtually, as the Parties may decide.

4. The SME Committee may seek to collaborate with appropriate experts and international donor organizations in carrying out its programs and activities.

Article 14.5: Non-Application of Chapter Fifteen (Dispute Settlement)

Neither Party shall have recourse to dispute settlement under Chapter Fifteen (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER FIFTEEN

DISPUTE SETTLEMENT

Article 15.1: 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 15.2: Cooperation

The Parties shall endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 15.3: Scope of Application

1. Except as provided in Articles 15.3.2 and 15.3.3, this Chapter shall apply with respect to the settlement of any dispute between the Parties concerning the interpretation or application of this Agreement (hereinafter referred to as "covered provisions"), wherever a Party considers that:

   (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

   (b) the other Party otherwise failed to carry out its obligations under this Agreement.

2. This Chapter shall not cover non-violation complaints and other situation complaints.

3. The Parties agree that neither Party shall have recourse to dispute settlement under this Chapter for any matter arising under the following Chapters of this Agreement: Chapter Five (Sanitary and Phytosanitary Measures), Chapter Twelve (Cooperation on Investment Facilitation), Chapter Thirteen (Economic Cooperation), and Chapter Fourteen (Small and Medium-sized Enterprises).

Article 15.4: Contact Points

1. 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: Request for Information

Before a request for consultations, good offices, conciliation, or mediation is made pursuant to Article 15.6 or 15.7 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 15.6: Consultations

1. The Parties shall endeavor to resolve any dispute referred to in Article 15.3 by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations by means of a written request delivered to the other Party identifying the reasons for the request, including the measure at issue and a description of its factual basis and the legal basis specifying the covered provisions that it considers applicable.

3. The Party to which the request for consultations is made shall reply to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 30 days of the date of receipt of the request. The consultations shall be deemed to be concluded within 60 days of the date of receipt of the request, unless the Parties agree otherwise.

4. Consultations on matters of urgency including those which concern perishable goods or where appropriate, seasonal goods or seasonal services, shall

be held within 15 days of the date of receipt of the request. The consultations shall be deemed to be concluded within those 15 days unless the Parties agree otherwise.

5. During consultations each Party 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.

6. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential, and without prejudice to the rights of either Party in any further proceedings.

7. 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.

8. If the Party to which the request is made does not respond to the request for consultations within 10 days of the date of its receipt, or if consultations are not held within the timeframes laid down in Article 15.6.3 or 15.6.4 respectively, or if the Parties agree not to have consultations, or if consultations have been concluded and no mutually agreed solution has been reached, the Party that sought consultations may have recourse to Article 15.8.

Article 15.7: Good Offices, Conciliation, or Mediation

1. The Parties may at any time agree to enter into procedures for good offices, conciliation, or mediation. They may begin at any time, and be terminated by either Party at any time.

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

3. If the Parties agree, procedures for good offices, conciliation, or mediation may continue while the panel procedures proceed.

Article 15.8: Establishment of a Panel

1. The complaining Party may request the establishment of a panel if:

(a) the respondent Party does not reply to the request for consultations in accordance with the time frames referred in Article 15.6; or

(b) the consultations referred to in Article 15.6.8 of this Agreement are not held within 30 days or 15 days in relation to urgent matters including those which concern perishable goods or where appropriate, seasonal goods or seasonal services, if the Parties agree not to have consultations, or fail to settle a dispute within 60 days of the date of the receipt of the request for consultations by the respondent Party.

2. The request for the establishment of a panel shall be made by means of a written request delivered to the other Party and shall identify the measure at issue and indicate the factual basis of the complaint and the legal basis specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions.

3. When a request is made by the complaining Party in accordance with paragraph 1, a panel shall be established.

Article 15.9: Composition of a Panel

1. Unless the Parties agree otherwise, a panel shall consist of three panelists.

2. Within 20 days of the request for the establishment of a panel is made in accordance with Article 15.8.2, each Party shall appoint a panelist. The Parties shall, by common agreement, appoint the third panelist, who shall serve as the chairperson of the panel, within 40 days of the establishment of a panel in accordance with Article 15.8.3.

3. If either Party fails to appoint a panelist within the period established in paragraph 2, the other Party, within a period of 20 days, may request the Director-General of the WTO to appoint the unappointed panelists within 20 days of that request.

4. If the Director-General of the WTO notifies the Parties to the dispute that he or she is unavailable or does not appoint the unappointed panelist within 20 days of the date of the request made pursuant to paragraph 3, any Party to the dispute

may request the Secretary-General of the Permanent Court of Arbitration to appoint the unappointed panelist within 20 days of that request.

5. If the Parties do not agree on the chairperson of the panel within the time period established in paragraph 2, they shall within the next 10 days, exchange their respective lists comprising three nominees each who shall not be nationals of either Party. The chairperson shall then be appointed by draw of lot from the lists within 10 days of the expiry of the time period during which the Parties shall exchange their respective lists of nominees. The selection by lot of the chairperson of the panel shall be made by the Joint Committee.

6. If a Party fails to submit its list of three nominees within the time period established in paragraph 5, the chairperson shall be appointed by draw of lot from the list submitted by the other Party.

7. The date of composition of the panel shall be the date on which the last of the three selected panelists is appointed.

Article 15.10: Decision on Urgency

If a Party so requests, the panel shall give a preliminary ruling, within 15 days of its composition, determining whether the dispute concerns matters of urgency.

Article 15.11: Requirements for Panelists

1. Each panelist shall:

   (a) have demonstrated expertise in law, international trade, and other matters covered by this Agreement;

   (b) be independent of, and not be affiliated with or take instructions from, either Party;

   (c) serve in their individual capacities and not take instructions from any organization or government with regard to matters related to the dispute;

   (d) comply with the Code of Conduct established in Annex 15-B; and

   (e) be chosen strictly on the basis of objectivity, reliability, and sound judgment.

2. The chairperson shall also have experience in dispute settlement procedures.

3. 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 panelists in that matter.

Article 15.12: Replacement of Panelists

If any of the panelists of the original panel becomes unable to act, withdraws, or needs to be replaced because that panelist does not comply with the requirements of the Code of Conduct, a successor panelist shall be appointed in the same manner as prescribed for the appointment of the original panelist under Article 15.9 and the work of the panel shall be suspended during the appointment of the successor panelist.

Article 15.13: Functions of the Panel

Unless the Parties otherwise agree, the panel:

(a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity of the measure at issue with the covered provisions;

(b) shall set out, in its decisions and reports, the findings of fact and law, and the rationale behind any findings and conclusions that it makes; and

(c) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

Article 15.14: Terms of Reference

1. Unless the Parties otherwise agree within 15 days of the date of establishment of the panel, the terms of reference of the panel shall be:

> "to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to make findings on the conformity of the

measure at issue with the relevant covered provisions of this Agreement as well as recommendations, if any, on the means to resolve the dispute, and to deliver a report in accordance with Articles 15.18 and 15.19."

2. If the Parties agree on other terms of reference than those referred to in paragraph 1 within the timeline specified therein, they shall notify the agreed terms of reference to the panel no later than five days after their agreement.

Article 15.15: Rules of Interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.

2. When appropriate, the panel may also take into account relevant interpretations in reports of panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

3. The rulings of the panel cannot add to or diminish the rights and obligations of the Parties provided under this Agreement.

Article 15.16: Procedures of the Panel

1. Unless the Parties otherwise agree, the panel shall follow the model Rules of Procedure set out in Annex 15-A.

2. There shall be no *ex parte* communications with the panel concerning matters under its consideration.

3. The deliberations of the panel and the documents submitted to it shall be kept confidential.

4. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

5. Unless the Parties agree otherwise, the panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.

6. The panel shall make its decisions, including its reports, by consensus, but if consensus is not possible, then by majority vote. Any member of the panel may furnish separate opinions on matters not unanimously agreed, and such separate opinions shall not be disclosed.

7. Rulings of the panel shall be binding on the Parties.

Article 15.17: Receipt of Information

1. Upon the request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.

2. Upon the request of a Party or on its own initiative, the panel may seek from any source any information it considers appropriate.

3. Upon the request of a Party, or on its own initiative, the panel may seek technical advice or expert opinion from any individual or body that it deems appropriate, and subject to any terms and conditions as the Parties agree.

4. Any information obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information.

Article 15.18: Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days of the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties and the Joint Committee in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. Under no circumstances shall the delay exceed 30 days after the deadline. The interim report shall not be made public.

2. The interim report shall set out a descriptive part and the panel's findings and conclusions.

3. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report within 15 days of the date of issuance of the interim report. A Party may comment on the others Party's request within six days of the delivery of the request.

4. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

Article 15.19: Final Report

1. The panel shall deliver its final report to the Parties and Joint Committee within 135 days of the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days after the deadline.

2. The final report shall include a discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

3. The final report shall be made public within 15 days of its delivery to the Parties unless the Parties otherwise agree to publish the final report only in parts or not to publish the final report.

Article 15.20: Implementation of the Final Report

1. Where the panel finds that the respondent Party has acted inconsistently with a covered provision pursuant to Article 15.3, the respondent Party shall take any measure necessary to comply promptly and in good faith with the Panel's ruling.

2. If it is impracticable to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party and the Joint Committee of the reasonable period of time necessary for compliance with the final report and the Parties shall endeavor to agree on the reasonable period of time required for compliance with the final report.

Article 15.21: Reasonable Period of Time for Compliance

1. If the Parties have not agreed on the length of the reasonable period of time, the complaining Party shall, no later than 20 days after the date of receipt of the

notification made by the respondent Party in accordance with Article 15.20.2 request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party and the Joint Committee. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.

2. The original panel shall deliver its decision to the Parties and the Joint Committee within 20 days of the relevant request.

3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.

Article 15.22: Compliance Review

1. The respondent Party shall deliver a written notification of its progress in complying with the final report to the complaining Party and the Joint Committee at least one month before the expiry of the reasonable period of time for compliance with the final report unless the Parties agree otherwise.

2. The respondent Party shall, no later than at the date of expiry of the reasonable period of time, deliver a notification to the complaining Party and the Joint Committee of any measure that it has taken to comply with the final report along with a description on how the measure ensures compliance sufficient to allow the complaining Party to assess the measure before the expiry of the reasonable period of time.

3. Where the Parties disagree on the existence of measures to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing the original panel to decide on the matter before compensation can be sought or suspension of benefits can be applied in accordance with Article 15.23.1. Such request shall be notified simultaneously to the respondent Party and the Joint Committee.

4. The request shall provide the factual and legal basis for the complaint, including the identification of the specific measures at issue and an indication of why any measures taken by the respondent Party fail to comply with the final report or are otherwise inconsistent with the covered provisions.

5. The panel shall deliver its decision to the Parties and the Joint Committee within 60 days of the date of submission of the request.

Article 15.23: Temporary Remedies in Case of Non-Compliance

1. If the respondent Party:

(a) fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time; or

(b) notifies the complaining Party in writing that it is not possible to comply with the final report within the reasonable period of time; or

if the original panel finds that no measure taken to comply exists or that the measure taken to comply with the final report as notified by the respondent Party is inconsistent with the covered provisions;

the respondent Party shall, on request of the complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.

2. If the Parties fail to reach a mutually satisfactory agreement within 20 days of the date of receipt of the request made in accordance with paragraph 1, the complaining Party may deliver a written notification to the respondent Party that it intends to suspend the application of concessions or other obligations under this Agreement.

3. The complaining Party may begin the suspension of concessions or other obligations referred to in the preceding paragraph 20 days after the date when it served notice on the respondent Party, unless the respondent Party made a request under paragraph 7.

4. 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 respondent Party to comply with the final report; and

(b) shall be restricted to benefits accruing to the respondent Party under this Agreement.

5. In considering what concessions or other obligations to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:

(a) the complaining Party should first seek to suspend the 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; and

(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(s). The communication in which it notifies such a decision shall indicate the reasons on which it is based.

6. The suspension of concessions or other obligations or the mutually satisfactory agreement foreseen in paragraph 1 shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions has been removed, or until the Parties have reached a mutually agreed solution pursuant to Article 15.28.

7. If the respondent Party considers that the suspension of concessions or other obligations does not comply with paragraphs 4 and 5, that Party may request in writing the original panel to examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party and to the Joint Committee. The original panel shall notify to the Parties and the Joint Committee its decision on the matter no later than 45 days after the receipt of the request from the respondent Party, or if the original panel cannot be established with its original members, from the date on which the last panelist of the newly established panel is appointed. Concessions or other obligations shall not be suspended until the panel has delivered its decision pursuant to this paragraph. The suspension of concessions or other obligations shall be consistent with this decision.

Article 15.24: Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the respondent Party to the complaining Party and the Joint Committee of the measure taken to comply with the final report:

(a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 15.23, 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) in a situation where necessary compensation has been agreed, the respondent Party may terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.

2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days of 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 respondent Party and the Joint Committee. The decision of the panel shall be notified to the Parties and the Joint Committee no later than 30 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the covered provisions, the suspension of concessions or other obligations, or the application of the compensation, as the case may be, shall be terminated no later than 15 days after the date of the decision. If the panel determines that the notified measure achieves only partial compliance with the covered provisions, the level of suspension of benefits or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

Article 15.25: Suspension and Termination of Proceedings

If both Parties so request in writing, the panel shall suspend its work for a period agreed by the Parties and not exceeding 12 consecutive months from such request. In the event of a suspension of the work of the panel, the relevant time periods under this Chapter shall be extended by the same period of time for which the work of the panel was suspended. The panel shall resume its work before the end of the suspension period at the written request of both Parties. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated.

Article 15.26: Choice of 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.

2. If a dispute with regard to a particular measure arises under this Agreement and under another international trade agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 2, the selected forum shall be used to the exclusion of other fora.

4. For purposes of paragraph 3:

(a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 15.8;

(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; and

(c) dispute settlement proceedings under any other agreement are deemed to be initiated in accordance with the relevant provisions of that agreement.

Article 15.27: Costs

1. Unless the Parties otherwise agree, the costs of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties.

2. Each Party shall bear its own expenses and other legal costs incurred in relation to the panel proceedings.

Article 15.28: Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 15.3.

2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to 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 15.29: Time Periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified in this Chapter.

2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

3. All time periods laid down in this Chapter for cases of urgency shall be cut by half except as otherwise provided in this Chapter.

Article 15.30: Annexes

The Joint Committee may modify the Annexes 15-A and 15-B.

Annex 15-A

Rules of Procedure for the Panel

Timetable

1. After consulting the Parties, the panel shall, whenever possible within seven days of the appointment of the final panelist, fix the timetable for the panel process.

2. The panel process shall, as a general rule, not exceed 135 days from the date of establishment of the panel until the date of the final report, unless the Parties otherwise agree.

3. Should the panel consider there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it. In cases of urgency in accordance with Article 15.10 the panel, after consulting the Parties, shall adjust the timetable as appropriate and shall notify the Parties of such adjustment.

Written Submissions and other Documents

4. Unless the panel otherwise decides, the complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of composition of the panel. The respondent Party shall deliver its first written submission to the panel and to the complaining Party no later than 20 days after the date of delivery of the complaining Party's first written submission unless the panel decides otherwise.

5. A Party shall provide a copy of its written submission to each of the panelists and to the other Party.

6. Within 20 days of the conclusion of the hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

7. The Parties shall transmit all information or written submissions, written versions of oral statements and responses to questions put by the panel to the other Party to the dispute at the same time as it is submitted to the panel.

8. The Parties and the panellist shall transmit any request, notice, written submissions, or other document by delivery against receipt, registered post, courier,

facsimile, telex, telegram, or any other means of telecommunication that provides a record of the sending thereof.

9. Minor errors of a clerical nature in any request, notice, written submission, or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

Operation of the Panel

10. The chairperson of the panel shall preside at all of its meetings, and shall fix the date and time of the hearing in consultation with the Parties and other members of the panel. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

11. Panel deliberations shall be confidential. Only panelists may take part in the deliberations of the panel, but the panel may permit assistants of the panel to be present during such deliberations. The reports of panels shall be drafted without the presence of the Parties in the light of the information provided and the statements made.

12. Opinions expressed in the panel report by individual panelists shall be anonymous.

Hearings

13. The Parties shall be given the opportunity to attend hearings and meetings of the panel.

14. The panel shall provide for at least one hearing for the Parties to present their cases to the panel.

15. Unless a Party disagrees, the Panel may decide to convene additional hearings or not to convene a hearing at all.

16. All panelists shall be present at hearings. Panel hearings shall be held in closed session with only the panelists and the Parties in attendance. However, in consultation with the Parties, assistants, translators, advisers of the disputing Parties, administration personnel, interpreters, or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.

17. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the respondent Party are afforded equal time to present their

case. The panel shall, as a general rule, conduct the hearing in the following manner: argument of the complaining Party; argument of the respondent Party; the reply of the complaining Party; the counter-reply of the respondent Party; closing statement of the complaining Party; and closing statement of the respondent Party. The chairperson may set time limits for oral arguments to ensure that each Party is afforded equal time.

Written Questions

18. The panel may direct written questions to either Party at any time during the proceedings. A Party to whom the panel addresses a written question shall deliver a written reply to the panel and the other Party in accordance with the timetable established by the panel.

19. Each Party shall be given the opportunity to provide written comments on the response of the other Party within the timetable established by the panel.

Confidentiality

20. The panel's hearings and the documents submitted to it shall be confidential. Each Party shall treat as confidential information submitted to the panel by the other Party which that Party has designated as confidential.

21. Where a Party designates as confidential its written submissions to the panel, it shall, on request of the other Party, provide the panel and the other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public no later than 10 days after the date of request. Nothing in these Rules shall prevent a Party from disclosing statements of its own positions to the public.

Working language

22. The working language of the panel proceedings, including for written submissions, oral arguments or presentations, the report of the panel, and all written and oral communications between the Parties and with the panel, shall be English.

Venue

23. The venue for the hearings of the panel shall be decided by agreement between the Parties. If there is no agreement, the first hearing shall be held in the territory of the respondent Party, and any additional hearings shall alternate between the territories of the Parties.

Expenses

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

Ex Parte Contacts

25. The panel shall not meet or communicate with a Party in the absence of the other Party.

26. Neither Party shall meet or communicate with any panelist in relation to the dispute in the absence of the other Party or other panelists.

27. No panelist shall discuss any aspect of the subject-matter of the proceedings with a Party in the absence of the other Party and other panelists.

Annex 15-B

Code of Conduct for Panelists and Others Engaged in Dispute Settlement Proceedings Under This Agreement[1]

Definitions

1. For purposes of this Annex:

   (a) **assistant** means a person who, under the terms of appointment of a panelist, conducts research or provides support for the panelist works under the direction and control of a panelist to assist with case-specific tasks;

   (b) **candidate** means a person who is under consideration for selection as a panelist;

   (c) **panelist** means a member of a panel established under Article 15.8;

   (d) **proceeding**, unless otherwise specified, means the proceeding of a panel under this Chapter; and

   (e) **staff**, in respect of a panelist, means persons under the direction and control of the panelist, other than assistants.

Responsibilities to the Process

2. Every panelist 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 process are preserved. Former panelists shall comply with the obligations established in paragraphs 18 through 22.

Disclosure Obligations

3. Prior to confirmation of his or her selection as a panelist under this Agreement, a candidate shall disclose any interest, relationship, or matter that is likely to affect his or her independence or impartiality or that might reasonably

[1] This Code of Conduct shall apply *mutatis mutandis* to persons appointed to provide good offices, conciliation, or mediation under Article 15.7, unless otherwise agreed by the Parties.

create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships, and matters.

4. Once selected, a panelist shall continue to make all reasonable efforts to become aware of any interests, relationships, and matters referred to in paragraph 3 and shall disclose them by communicating them in writing to the Joint Committee for consideration by the Parties. The obligation to disclose is a continuing duty, which requires a panelist to disclose any such interests, relationships, and matters that may arise during any stage of the proceeding.

Performance of Duties by Panelists

5. A panelist shall comply with the provisions of this Chapter and its Annexes.

6. On selection, a panelist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

7. A panelist shall not deny other panelists the opportunity to participate in all aspects of the proceeding.

8. A panelist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.

9. A panelist shall take all appropriate steps to ensure that the panelist's assistant and staff are aware of, and comply with, paragraphs 2 through 4 and 19 through 21.

10. A panelist shall not engage in *ex parte* contacts concerning the proceeding.

11. A panelist shall not communicate matters concerning actual or potential violations of this Annex by another panelist unless the communication is to both Parties or is necessary to ascertain whether that panelist has violated or may violate this Annex. Each panelist shall keep a record and render a final account of the time devoted to the panel proceedings and of his or her expenses, as well as the time and expenses of his or her staff and assistants.

Independence and Impartiality of Panelists

12. A panelist shall be independent and impartial. A panelist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.

13. A panelist shall not be influenced by self-interest, outside pressure, political considerations, public clamor, loyalty to a Party, or fear of criticism.

14. A panelist 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 the panelist's duties.

15. A panelist shall not use his or her position on the panel to advance any personal or private interests. A panelist shall avoid actions that may create the impression that others are in a special position to influence the panelist. A panelist shall make every effort to prevent or discourage others from representing themselves as being in such a position.

16. A panelist shall not allow past or existing financial, business, professional, family, or social relationships or responsibilities to influence the panelist's conduct or judgment.

17. A panelist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panelist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

18. A panelist or former panelist shall avoid actions that may create the appearance that the panelist was biased in carrying out the panelist's duties or would benefit from the decision or report of the panel.

Maintenance of Confidentiality

19. A panelist or former panelist shall not at any time disclose or use any non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.

20. A panelist shall not disclose a panel report, or parts thereof, prior to its publication.

21. A panelist or former panelist shall not at any time disclose the deliberations of a panel, or any panelist's view, except as required by legal or constitutional requirements.

22. A panelist shall not make a public statement regarding the panel proceeding.

CHAPTER SIXTEEN

EXCEPTIONS

Article 16.1: General Exceptions

1. For purposes of Chapter Two (Trade in Goods), Chapter Three (Rules of Origin), Chapter Four (Customs Procedures and Trade Facilitation), Chapter Five (Sanitary and Phytosanitary Measures), and Chapter Six (Technical Barriers to Trade), Article XX of GATT 1994 and its interpretative note are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For purposes of Chapter Eight (Trade in Services) and Chapter Nine (Digital Trade)[1], Article XIV of GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 16.2: Security Exceptions

Nothing in this Agreement shall be construed:

(a) to require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or

(b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to the traffic in arms, ammunition, and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;

[1] This paragraph is without prejudice to whether a Party considers a digital product to be a good or service.

(iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;

(iv) taken in time of war or other emergency in international relations; or

(c) to prevent any Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.

Article 16.3: Taxation

1. Nothing in this Agreement shall apply to any taxation measure.[2]

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

3. In the case of a tax convention between the Parties, the competent authorities are those listed under that convention.

[2] For the avoidance of doubt, provisions where corresponding rights and obligations are also granted or imposed under the WTO Agreement shall apply to taxation measures. Taxes and taxation measures do not include customs duties as defined in Article 1.1 (General Definitions) and measures listed in exceptions (b), (c), and (d) of that definition.

CHAPTER SEVENTEEN

ADMINISTRATION OF THE AGREEMENT

Article 17.1: Joint Committee

1. The Parties hereby establish a Joint Committee.

2. The Joint Committee:

   (a) shall be composed of representatives of Korea and the UAE; and

   (b) may establish standing or *ad hoc* committees or working groups and assign any of its powers thereto.

3. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years unless the Parties agree otherwise, to consider any matter relating to this Agreement. The regular sessions of the Joint Committee shall be held alternately in the territories of the Parties.

4. The Joint Committee shall also hold special sessions without undue delay from the date of a request thereof from either Party.

5. The functions of the Joint Committee shall be as follows:

   (a) to review and assess the results and overall operation of this Agreement in the light of the experience gained during its application and its objectives;

   (b) to consider any amendments to this Agreement that may be proposed by either Party, including the modification of concessions made under this Agreement;

   (c) to endeavor to amicably resolve disputes between the Parties arising from the interpretation or application of this Agreement;

   (d) to supervise and coordinate the work of all committees and working groups established under this Agreement;

   (e) to consider any other matter that may affect the operation of this Agreement;

(f) if requested by either Party, to propose a mutually agreed interpretation to be given to the provisions of this Agreement;

(g) to adopt decisions or make recommendations as envisaged by this Agreement; and

(h) to carry out any other functions as may be agreed by the Parties.

6. The Joint Committee shall establish its own rules of working procedures.

7. Meetings of the Joint Committee and of any standing or *ad hoc* committees or working groups may be conducted in person or by any other means as determined by the Parties.

8. The Joint Committee shall take decisions and make recommendations by mutual agreement.

Article 17.2: Communications

1. Each Party shall designate a contact point to receive and facilitate official communications between the Parties on any matter relating to this Agreement.

2. All official communications in relation to this Agreement shall be in the English language.

CHAPTER EIGHTEEN

FINAL PROVISIONS

Article 18.1: Annexes, Appendices, Side Letters, and Footnotes

The Annexes, Appendices, Side letters, and footnotes to this Agreement constitute an integral part of this Agreement.

Article 18.2: Amendments

1. Either Party may submit proposals for amendments to this Agreement to the Joint Committee for consideration and recommendation.

2. Amendments to this Agreement shall, after recommendation by the Joint Committee, be submitted to the Parties for the completion of their respective necessary domestic legal procedures for the entry into force of the amendment.

3. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 18.4, unless otherwise agreed by the Parties.

Article 18.3: Duration and Termination

1. This Agreement shall be valid for an indefinite period.

2. Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six months after the date of the notification.

Article 18.4: Entry into Force

1. The entry into force of this Agreement is subject to the completion of necessary domestic legal procedures for the entry into force of this Agreement by each Party and the exchange of written notifications through diplomatic channels attesting that they have completed their respective necessary domestic legal procedures for the entry into force of this Agreement.

2. This Agreement shall enter into force on the first day of the second month following the date of the receipt of the last written notification or on such other date as the Parties may agree.

Article 18.5: Authentic Texts

This Agreement is done in duplicate in the Korean, Arabic, and English languages. All texts shall be equally authentic. In case of any divergence, the English text shall prevail.

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

DONE at , on the day of , , in duplicate, in the Korean, Arabic, and English languages.

For the Government of the Republic of Korea	For the Government of the United Arab Emirates