

Treaty Series

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Recueil des Traités

*Traités et accords internationaux
enregistrés
ou classés et inscrits au répertoire
au Secrétariat de l'Organisation des Nations Unies*

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VOLUME 1888

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VOLUME 1888

1995

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NOTE BY THE SECRETARIAT

Under Article 102 of the Charter of the United Nations every treaty and every international agreement entered into by any Member of the United Nations after the coming into force of the Charter shall, as soon as possible, be registered with the Secretariat and published by it. Furthermore, no party to a treaty or international agreement subject to registration which has not been registered may invoke that treaty or agreement before any organ of the United Nations. The General Assembly, by resolution 97 (I), established regulations to give effect to Article 102 of the Charter (see text of the regulations, vol. 859, p. VIII).

The terms "treaty" and "international agreement" have not been defined either in the Charter or in the regulations, and the Secretariat follows the principle that it acts in accordance with the position of the Member State submitting an instrument for registration that so far as that party is concerned the instrument is a treaty or an international agreement within the meaning of Article 102. Registration of an instrument submitted by a Member State, therefore, does not imply a judgement by the Secretariat on the nature of the instrument, the status of a party or any similar question. It is the understanding of the Secretariat that its action does not confer on the instrument the status of a treaty or an international agreement if it does not already have that status and does not confer on a party a status which it would not otherwise have.

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NOTE DU SECRÉTARIAT

Aux termes de l'Article 102 de la Charte des Nations Unies, tout traité ou accord international conclu par un Membre des Nations Unies après l'entrée en vigueur de la Charte sera, le plus tôt possible, enregistré au Secrétariat et publié par lui. De plus, aucune partie à un traité ou accord international qui aurait dû être enregistré mais ne l'a pas été ne pourra invoquer ledit traité ou accord devant un organe des Nations Unies. Par sa résolution 97 (I), l'Assemblée générale a adopté un règlement destiné à mettre en application l'Article 102 de la Charte (voir texte du règlement, vol. 859, p. IX).

Le terme « traité » et l'expression « accord international » n'ont été définis ni dans la Charte ni dans le règlement, et le Secrétariat a pris comme principe de s'en tenir à la position adoptée à cet égard par l'Etat Membre qui a présenté l'instrument à l'enregistrement, à savoir que pour autant qu'il s'agit de cet Etat comme partie contractante l'instrument constitue un traité ou un accord international au sens de l'Article 102. Il s'ensuit que l'enregistrement d'un instrument présenté par un Etat Membre n'implique, de la part du Secrétariat, aucun jugement sur la nature de l'instrument, le statut d'une partie ou toute autre question similaire. Le Secrétariat considère donc que les actes qu'il pourrait être amené à accomplir ne confèrent pas à un instrument la qualité de « traité » ou d'« accord international » si cet instrument n'a pas déjà cette qualité, et qu'ils ne confèrent pas à une partie un statut que, par ailleurs, elle ne posséderait pas.

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Sauf indication contraire, les traductions des textes originaux des traités, etc., publiés dans ce *Recueil* ont été établies par le Secrétariat de l'Organisation des Nations Unies.

I

Treaties and international agreements

registered

on 22 September 1995

No. 32134

Traités et accords internationaux

enregistrés

le 22 septembre 1995

N° 32134

No. 32134

MULTILATERAL

Agreement between the EFTA States and the Czech and Slovak Federal Republic relating to trade (with protocols, annexes and record of understanding). Signed at Prague on 20 March 1992

Authentic text: English.

Registered by Sweden on 22 September 1995.

Successions by the Czech Republic and Slovakia

MULTILATÉRAL

Accord entre les pays membres de l'AELE et la République fédérale tchèque et slovaque relatif au commerce (avec protocoles, annexes et procès-verbal d'interprétation). Signé à Prague le 20 mars 1992

Texte authentique : anglais.

Enregistré par la Suède le 22 septembre 1995.

Successions par la République tchèque et la Slovaquie

AGREEMENT¹ BETWEEN THE EFTA STATES AND THE CZECH AND SLOVAK FEDERAL REPUBLIC

Preamble

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Kingdom of Sweden, the Swiss Confederation (hereinafter called the EFTA States) and the Czech and Slovak Federal Republic (hereinafter called the CSFR),

Recalling their intention to participate actively in the process of economic integration in Europe and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,

Considering the importance of the links existing between the EFTA States and the CSFR and the common values they share, and recognizing that the EFTA States and the CSFR wish to strengthen these links and to establish close and lasting relations,

Having regard to the Declaration signed by the EFTA States and the CSFR in Gothenburg in June 1990,

Recalling their firm commitment to the Final Act of the Conference on Security and Co-operation in Europe,² the Charter of Paris for a new Europe,³ and in particular the principles contained in the final document of the CSCE Bonn Conference on Economic Co-operation in Europe,⁴

Reaffirming their commitment to pluralistic democracy based on the rule of law, human rights and fundamental freedoms, and recalling their membership in the Council of Europe,

Firmly convinced that this Agreement will foster the creation of an enlarged and harmonious free trade area within Europe, thus constituting an important contribution to European integration,

Resolved to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the General Agreement on Tariffs and Trade,⁵

¹ Came into force on 1 July 1992 for the following signatory States which had deposited their instrument of ratification or acceptance with the Government of Sweden, including the Czech and Slovak Federal Republic, in accordance with article 39 (2):

<i>Participant</i>	<i>Date of deposit of the instrument of ratification</i>
Czech and Slovak Federal Republic.....	9 June 1992
Norway.....	30 June 1992
Sweden.....	18 June 1992

Subsequently, the Agreement came into force for the following signatory States on the first day of the second month following the deposit of their instruments of ratification or succession with the Government of Sweden, in accordance with article 39 (3)

<i>Participant</i>	<i>Date of deposit of the instrument of ratification or succession (d)</i>
Finland..... (With effect from 1 December 1992.)	13 October 1992
Switzerland..... (With effect from 1 December 1992. Applied provisionally from 1 July 1992.)	29 October 1992
Austria*..... (With effect from 1 December 1992.)	30 October 1992
Iceland..... (With effect from 1 January 1993.)	27 November 1992

* See p. 672 of this volume for the text of the declaration made upon ratification.

² *International Legal Materials*, vol. XIV (1975), p. 1292 (American Society of International Law).

³ United Nations, *Official Records of the General Assembly, Forty-fifth Session*, document A/45/859, p. 3.

⁴ *International Legal Materials*, vol. XXIX, No. 4 (1990), p. 1054 (American Society of International Law).

⁵ United Nations, *Treaty Series*, vol. 55, p. 187.

Declaring their readiness to examine, in the light of any relevant factor, the possibility of developing and deepening their relations in order to extend them to fields not covered by this Agreement,

Considering that no provision of this Agreement may be interpreted as exempting the States Parties to this Agreement from their obligations under other international agreements, especially the General Agreement on Tariffs and Trade,

Have decided, in pursuit of the above, to conclude this Agreement:

Article 1

Objectives

1. The EFTA States and the CSFR shall during a transitional period ending on 30 June 2002 gradually establish a free trade area, in accordance with the provisions of the present Agreement.

2. The objectives of this Agreement, which is based on trade relations between market economies, are:

(a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and thus to foster in the EFTA States and in the CSFR the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;

(b) to provide fair conditions of competition for trade between the States Parties to this Agreement;

(c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

Scope

The Agreement shall apply:

(a) to products falling within Chapters 25 to 97 of the Harmonized Commodity Description

and Coding System, excluding the products listed in Annex I;¹

(b) to products specified in Protocol A, with due regard to the arrangements provided for in that Protocol;

(c) to fish and other marine products as provided for in Annex II;
originating in an EFTA State or the CSFR.

Article 3

Rules of origin and co-operation in customs administration

1. Protocol B lays down the rules of origin and methods of administrative co-operation.

2. The States Parties to this Agreement shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative cooperation, to ensure that the provisions of Articles 4 to 9, 14 and 23 of the Agreement and Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

Article 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or charge having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. Upon the date of entry into force of this Agreement, the EFTA States shall abolish all customs duties on imports and any charges having equivalent effect for products originating in the CSFR, except for products specified in Annex III for which customs duties on imports and charges having equivalent effect shall be progressively abolished in accordance with the provisions laid down in that Annex.

¹ See "International Convention on the Harmonized Commodity Description and Coding System" in United Nations, *Treaty Series*, vol. 1503, p. 3.

3. For the products specified in Annex IV originating in an EFTA State, the CSFR shall abolish all customs duties on imports and charges having equivalent effect in accordance with the provisions laid down in that Annex.

Article 5

Basic duties

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied, shall in respect of the EFTA States be the Most Favoured Nation rate of duty applicable on 1 October 1991.

2. The basic duty in respect of the CSFR shall be the Most Favoured Nation rate of duty applicable on 1 January 1992.

3. If, after the entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular reductions resulting from the tariff agreement concluded as a result of the Uruguay Round of Multilateral Trade Negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date.

4. The reduced duties calculated in accordance with Article 4 shall be applied rounded to the first decimal place or, in case of specific duties, to the second decimal place.

Article 6

Customs duties of a fiscal nature

1. The provisions of paragraphs 1 to 3 of Article 4 shall also apply to customs duties of a fiscal nature, except as provided for in Protocol C.

2. The States Parties to this Agreement may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

Article 7

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. The EFTA States and the CSFR shall abolish between them on the date of entry into force of this Agreement any customs duties on exports and any charges having equivalent effect, except as provided for in Annex V.

Article 8

Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. Quantitative restrictions and measures having equivalent effect on imports to the EFTA States shall be abolished on the date of entry into force of this Agreement, except as provided for in Annex VI.

3. Quantitative restrictions and measures having equivalent effect on imports into the CSFR shall be abolished on the date of entry into force of the Agreement, except as provided for in Annex VII.

Article 9

Quantitative restrictions on exports and measures having equivalent effect

1. No new quantitative restriction on exports or measures having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. Quantitative restrictions on exports from the EFTA States and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex VIII.

3. Quantitative restrictions on exports from the CSFR and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex IX.

Article 10

General exceptions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public

morality, public policy or public security; the protection of health and life of humans, animals or plants and the environment; the protection of national treasures possessing artistic, historic or archaeological value; the protection of intellectual property; rules relating to gold or silver; or the conservation of exhaustible natural resources, if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the States Parties to this Agreement.

Article 11

State monopolies

1. The States Parties to this Agreement shall ensure that any state monopoly of a commercial character be adjusted, subject to the provisions laid down in Protocol D, so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and of the CSFR.

2. The provisions of this Article shall apply to any body through which the competent authorities of the States Parties to this Agreement, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the States Parties to this Agreement. These provisions shall likewise apply to monopolies delegated by the State to others.

Article 12

Information procedure on draft technical regulations

The EFTA States and the CSFR shall notify each other, at the earliest practicable stage and in accordance with the provisions laid down in Annex X, of draft technical regulations and draft amendments thereto which they intend to issue.

Article 13

Trade in agricultural products

1. The States Parties to this Agreement declare their readiness to foster, in so far as their agricultural policies allow, harmonious development of trade in agricultural products.

2. In pursuance of this objective each individual EFTA State and the CSFR shall conclude a bilateral arrangement providing for measures to facilitate trade in agricultural products.

3. The States Parties to this Agreement shall apply their regulations in veterinary, plant health and health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

Article 14

Internal taxation

1. The States Parties to this Agreement shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in an EFTA State and like products originating in the CSFR.

2. Products exported to the territory of one of the States Parties to this Agreement may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

Article 15

Payments

1. Payments relating to trade between an EFTA State and the CSFR and the transfer of such payments to the territory of the State, Party to this agreement, where the creditor resides shall be free from any restrictions.

2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and me-

dium-term credits covering commercial transactions in which a resident participates.

3. Until a full convertibility of the CSFR currency in the meaning of Article VIII of the International Monetary Fund¹ is introduced, the CSFR reserves the right to apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the extent permitted according to the CSFR's status under the IMF, provided that these restrictions are applied in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. The CSFR shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

Article 16

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets as a desirable and important objective of this Agreement.

2. As of the entry into force of this Agreement, the EFTA States shall grant companies from the CSFR access to contract award procedures on their respective public procurement markets according to the agreement on Government procurement of 12 April 1979² as amended by a Protocol of Amendments of 2 February 1987³ negotiated under the auspices of the General Agreement on Tariffs and Trade. The CSFR shall, taking into account the restructuring and development process of its economy, gradually ensure that companies from the EFTA States have access on the same principles to contract award procedures on its public procurement market.

3. As soon as possible after the entry into force of the Agreement the States Parties to this Agreement shall progressively develop and adjust the rules, conditions and practices governing the participation in public procurement contracts awarded by public authorities

and public undertakings, and by private undertakings which have been granted special or exclusive rights, so as to ensure free access and transparency, and that there is no discrimination between potential suppliers from the States to this Agreement. A full balance of rights and obligations between the States Parties to this agreement shall be established not later than at the end of the transitional period.

4. The Joint Committee shall recommend or agree, as appropriate, the practical modalities for this development including, inter alia, scope, timetable and rules to be applied.

5. The States Parties to this Agreement concerned shall endeavour to accede to the relevant Agreements negotiated under the auspices of the General Agreement on Tariffs and Trade.

Article 17

Protection of intellectual property

1. The States Parties to this Agreement shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, including measures for the enforcement of such rights against infringement thereof, counterfeiting and piracy. Particular obligations are contained in Annex XI.

2. The States Parties to this agreement shall not grant treatment less favourable to nationals of each other in the field of intellectual property than that accorded to nationals of any other country. Any advantage, favour, privilege or immunity deriving from:

(a) bilateral agreements in force for a State Party to this Agreement at the entry into force of this Agreement as notified to the other States Parties by 1 January 1993,

(b) existing and future multilateral agreements, including regional agreements on economic integration to which not all of the States Parties to this Agreement are Parties,

may be exempted from this obligation, provided that it does not constitute an arbitrary or

¹ United Nations, *Treaty Series*, vol. 2, p. 39.

² *Ibid.*, vol. 1235, p. 258.

³ *Ibid.*, vol. 1511, p. 286.

unjustifiable discrimination of nationals of the other States Parties.

The provision of subparagraph (b) may be subject to consultations and, if need be, to review upon request of any State Party to this Agreement with a view to take into account future developments relating to economic integration.

3. Two or more States Parties to this Agreement may conclude further agreements exceeding the requirements of this Agreement, provided that such agreements shall be open to all other States Parties to this agreement on terms equivalent to those under the agreements and that they shall be ready to enter into good faith negotiations to this end.

Article 18

Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between an EFTA State and the CSFR:

(a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

(b) abuse by one or more undertakings of a dominant position in the territories of the States Parties to this Agreement as a whole or in a substantial part thereof.

2. As from the third year from the entry into force of this Agreement, the provisions of paragraph 1 shall also apply to the activities of public undertakings, and undertakings for which the Parties grant special or exclusive rights, in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.

3. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraphs 1 and 2 and if such practice causes or threatens to cause serious prejudice to the interest of that State Party or material injury to its domestic industry, it may take appropriate measures after consultations within the Joint Committee or

after thirty days following referral for such consultation.

Article 19

State aid

1. Any aid granted by a State Party to this Agreement or through state resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between an EFTA State and the CSFR, be incompatible with the proper functioning of this Agreement.

2. Any practices contrary to paragraph 1 should be assessed on the basis of the criteria set out in Annex XII.

3. For the purpose of applying the provisions of paragraphs 1 and 2, the States Parties to this Agreement recognize that during the first five years after the entry into force of this Agreement the CSFR shall be regarded as an area where the standard of living is abnormally low or where there is serious unemployment, implying that the CSFR may grant aid with a higher intensity than would be tolerated for EFTA States according to the criteria set out in Annex XII. The Joint Committee may, taking into account the economic situation of the CSFR, decide on prolongation of the application of this provision.

4. The States Parties to this Agreement shall ensure transparency of state aid measures by exchanging information as provided in Annex XIII.

5. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraph 1, it may take appropriate measures against this practice, which shall not be in excess of the injury caused by the practice, under the conditions and in accordance with the procedures laid down in Article 25.

Article 20

Dumping

If an EFTA State finds that dumping within the meaning of Article VI of the General Agreement on Tariffs and Trade is taking place in trade with the CSFR, or if the CSFR finds that dumping within this meaning is taking place in trade with an EFTA State, the State Party concerned may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade¹ and with the procedure laid down in Article 25.

Article 21

Emergency action on imports of particular products

Where any product is being imported in such increased quantities and under such conditions as to cause, or threaten to cause:

(a) serious injury to domestic producers of like or directly competitive products in the territory of the importing State Party to this Agreement, or

(b) serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the State Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 22

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 may be taken by the CSFR in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports applicable in the CSFR to products originating in the EFTA States introduced by these measures may not exceed 25% ad valorem and shall maintain an element of preference for products originating in the EFTA States. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports of industrial products from the EFTA States as defined in Article 2 during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period.

5. No such measures can be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

6. The CSFR shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the EFTA States, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the CSFR shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

Article 23

Re-export and serious shortage

Where compliance with the provisions of Articles 7 and 9 leads to:

(a) re-export towards a third country against which the exporting State Party to this Agreement maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or

¹ United Nations, *Treaty Series*, vol. 651, p. 320.

(b) a serious shortage, or threat thereof, of a product essential to the exporting state Party to this Agreement;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting state Party, that state Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25.

Article 24

Balance of payments difficulties

1. Where an EFTA State or the CSFR is in serious balance of payments difficulties, or under imminent threat thereof, the EFTA State or the CSFR, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, adopt trade restrictive measures, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify this maintenance. The EFTA State or the CSFR, as the case may be, shall inform the other States Parties to this Agreement and the Joint Committee forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

2. The States Parties to this Agreement shall, nevertheless, endeavour to avoid the imposition of restrictive measures for balance of payments purposes.

Article 25

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the States Parties to this Agreement shall endeavour to solve any differences between them through direct consultations, and inform the other States Parties to this Agreement thereof.

2. Without prejudice to paragraph 6 of the present Article, a State Party which considers resorting to safeguard measures shall promptly notify the other States Parties and the Joint Committee thereof and supply all relevant information. Consultations between the States Parties shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3. (a) As regards Article 19 the States Parties concerned shall give to the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the State party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement after consultations, or after thirty days following referral for such consultations, the State Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 20, 21 and 23, the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the State Party concerned. In the absence of such a decision within thirty days of the matter being referred to the Joint Committee, the State Party concerned may adopt the measures necessary in order to remedy the situation.

(c) As regards Article 31, the State Party concerned shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a commonly acceptable solution. If the Joint Committee fails to reach such a solution or if a period of three months has elapsed from the date of notification, the State Party concerned may take appropriate measures.

4. The safeguard measures taken shall be notified immediately to the States Parties to this Agreement and to the Joint Committee. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in

excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of the Agreement. The measures taken by the CSFR against an action or an omission of an EFTA State may only affect the trade with that State. The measures taken against an action or omission of the CSFR may be only taken by that or those EFTA States the trade of which is affected by the said action or omission.

5. The safeguard measures taken shall be the object of regular consultations within the Joint Committee with a view to their relaxation and substitution, as soon as possible, or abolition when conditions no longer justify their maintenance.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the State Party concerned may, in the cases of Articles 20, 21 and 23 apply forthwith the precautionary and provisional measures strictly necessary to deal with the situation. The measures shall be notified without delay and consultations between the States Parties to this Agreement shall take place as soon as possible within the Joint Committee.

Article 26

Security exceptions

Nothing in this Agreement shall prevent a State Party to this Agreement from taking any measures which it considers necessary:

(a) to prevent the disclosure of information contrary to its essential security interests;

(b) for the protection of its essential security interests or for the implementation of international obligations or national policies

- (i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or

- (ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or

- (iii) taken in time of war or other serious international tension.

Article 27

The Joint Committee

1. The implementation of this Agreement shall be supervised and administered by a Joint Committee. The work of the Joint Committee shall be coordinated with the Joint Committee established under the Gothenburg Declaration.

2. For the purpose of the proper implementation of the Agreement, the States Parties to this Agreement shall exchange information and, at the request of any State Party to this Agreement, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA States and the CSFR.

3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

Article 28

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each State Party to this Agreement may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

3. If a representative in the Joint Committee of a State Party to this Agreement has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the day the lifting of the reservation is notified.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, *inter alia*, contain provisions for convening meetings and for the designation of the Chairman and his term of office.

5. The Joint Committee may decide to set up such sub-committees and working parties as it considers necessary to assist it in accomplishing its tasks.

Article 29

Evolutionary clause

1. Where a State Party to this Agreement considers that it would be useful in the interests of the economies of the States Parties to this Agreement to develop and deepen the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the States Parties to this Agreement. The States Parties to this Agreement may instruct the Joint Committee to examine this request and, where appropriate to make recommendations to them, particularly with a view to opening negotiations.

2. Agreements resulting from the procedure referred to in paragraph 1 will be subject to ratification or approval by the States Parties to this Agreement in accordance with their own procedures.

Article 30

Services and investment

1. The States Parties to this Agreement recognize the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their co-operation, in particular in the context of European integration, they will co-operate with the aim of achieving a gradual liberalization and mutual opening of markets for investments and trade in services, taking into account relevant GATT work.

2. The EFTA States and the CSFR will discuss in the Joint Committee this cooperation

with the aim to develop and deepen their relations under the Agreement.

Article 31

Fulfilment of obligations

1. The States Parties to this Agreement shall take all necessary measures to ensure the achievement of the objectives of the Agreement and the fulfilment of their obligations under the Agreement.

2. If an EFTA State considers that the CSFR has, or if the CSFR considers that an EFTA State has failed to fulfil an obligation under this Agreement, the State Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 32

Annexes and Protocols

The Annexes and the Protocols to this Agreement are an integral part of it. The Joint Committee may decide to amend the Annexes, and Protocols A and B.

Article 33

Trade relations governed by other Agreements

1. This Agreement applies to trade relations between, on the one side, the individual EFTA States and, on the other side, the CSFR, but not to the trade relations between individual EFTA States, except if otherwise provided for in this Agreement.

2. (a) The Agreement between Finland and the CSFR on the Reciprocal Removal of Obstacles to Trade, signed in Helsinki on 19 September 1974,¹ as amended, (hereinafter referred to as SF-CS Agreement), shall remain in force during a transitional period, by the end of which the mutual benefits accorded by the SF-CS Agreement to its Parties will have been fully substituted by the benefits provided for by the present Agreement.

¹ United Nations, *Treaty Series*, vol. 1289, p. 233.

At that stage the SF-CS Agreement shall be terminated by a joint decision of its Parties, and the other Parties to the present Agreement shall be notified of this decision without delay.

(b) The provisions of Articles 7, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 23, 29 and 30 of the present Agreement shall also apply, *mutatis mutandis*, to trade between Finland and the CSFR under the SF-CS Agreement.

(c) Specific rules on the implementation of paragraphs 1 and 2(a) and (b) of this Article, are contained in Annex XIV to the present Agreement.

Article 34

Customs unions, free trade areas and frontier trade

This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade to the extent that these do not negatively affect the trade regime and in particular the provisions concerning rules of origin provided for by this Agreement.

Article 35

Territorial application

This Agreement shall apply to the territories of the States Parties to this Agreement.

Article 36

Amendments

Amendments to this Agreement other than those referred to in paragraph 3 of Article 27 which are approved by the Joint Committee shall be submitted to the States Parties to this Agreement for acceptance and shall enter into force if accepted by all the States Parties to this Agreement. The instruments of acceptance shall be deposited with the Depositary.

Article 37

Accession

1. Any State, Member of the European Free Trade Association, may accede to this Agreement, provided that the Joint Committee decides to approve its accession, to be negotiated between the acceding State and the States Parties concerned, on such terms and conditions as may be set out in that decision. The instrument of accession shall be deposited with the Depositary.

2. In relation to an acceding State, the Agreement shall enter into force on the first day of the third month following the deposit of its instrument of accession.

Article 38

Withdrawal and expiration

1. Each State Party to this Agreement may withdraw therefrom by means of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification is received by the Depositary.

2. If the CSFR withdraws, the Agreement shall expire at the end of the notice period, and if all EFTA States withdraw it shall expire at the end of the latest notice period.

3. Any EFTA Member state which withdraws from the Convention establishing the European Free Trade Association¹ shall ipso facto on the same day as the withdrawal takes effect cease to be a State Party to this Agreement.

Article 39

Entry into force

1. This Agreement shall enter into force on 1 July 1992, provided that all Signatory States have deposited their instruments of ratification or acceptance with the Depositary.

¹ United Nations, *Treaty Series*, vol. 370, p. 3.

2. If this Agreement has not entered into force in accordance with the provisions of paragraph 1 and provided that the CSFR has deposited its instrument of ratification or acceptance, representatives of the Signatory States having deposited such an instrument shall meet on the initiative of the CSFR before 31 August 1992 and may decide when the Agreement shall enter into force in relation to those States. As long as no such decision has been taken, a meeting for the same purpose shall be held on the initiative of the CSFR not later than thirty days after any further Signatory State has deposited its instrument.

3. In relation to a Signatory State depositing its instrument of ratification or acceptance after the meeting referred to in paragraph 2, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument, but not before the date decided upon in accordance with paragraph 2.

4. Any Signatory State may already at the time of signature declare that, during an initial

phase, it shall apply the Agreement provisionally, if the Agreement cannot enter into force in relation to that State by 1 July 1992.

Article 40

Depositary

The Government of Sweden, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of any instrument of ratification, acceptance or accession, the entry into force of this Agreement, any other act or notification relating to this Agreement or of its expiry.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed the present Agreement.

DONE at Prague, this 20th day of March 1992, in a single authentic copy in the English language which shall be deposited with the Government of Sweden. The Depositary shall transmit certified copies to all Signatory States, and States acceding to this Agreement.

For the Republic
of Austria:

GREGOR WOSCHNAGG

For the Czech and Slovak
Federal Republic:

Jozef Bakšay

For the Republic of Finland:

PAULI OPAS

For the Republic of Iceland:

EIDUR GUDNASON

For the Principality of Liechtenstein:

ANDREA WILLI

For the Kingdom of Norway:

EINAR M. BULL

For the Kingdom of Sweden:

LENNART DAFGÅRD

For the Swiss Confederation:

FRANZ BLANKART

ANNEX IREFERRED TO IN SUB-PARAGRAPH (a) OF ARTICLE 2

Products falling within Chapters 25 - 97 of the Harmonized Commodity Description and Coding System (HS) to which this Agreement does not apply when imported into the EFTA States as specified against each product.

HS Heading No.	Description of Products	Excluded when imported into
35.01	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	Liechtenstein Switzerland
ex 3501.90	- Other: -- Other than casein glues	Liechtenstein Switzerland
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
ex 3502.10	- Egg albumin: -- Other than unfit, or to be rendered unfit, for human consumption	All EFTA States
ex 3502.90	- Other: -- Milk albumin (lactalbumin), other than unfit, or to be rendered unfit, for human consumption	All EFTA States

- 35.05 Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
- ex 3505.10 - Dextrins and other modified starches:
 -- Excluding starch ethers and esters other than those soluble in water Austria
- 3505.20 - Glues Austria
- 38.09 Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
- 3809.10 - With a basis of amylaceous substances Austria
- ex 3809.91 - Other:
 -- Of a kind used in the textile or like industries:
 --- Containing starch or products derived from starch Austria
- ex 3809.92 -- Of a kind used in the paper or like industries:
 --- Containing starch or products derived from starch Austria
- ex 3809.93 -- Of a kind used in the leather or like industries:
 --- Containing starch or products derived from starch Austria

38.23	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 3823.10	- Prepared binders for foundry moulds or cores: -- Based on starch or dextrin	Austria
ex 3823.90	- Other: -- With a total content of sugar, starch, products derived from starch or products of headings Nos. 0401 to 0404 of 30% by weight or more	Austria
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	Austria Iceland Sweden
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	Austria Liechtenstein Sweden Switzerland
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Austria Liechtenstein Sweden Switzerland

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PROTOCOL A

CONCERNING PRODUCTS REFERRED TO IN SUB-PARAGRAPH (b)
OF ARTICLE 2

Article 1

The provisions of the Agreement shall apply to the products listed in Table I.

Article 2

1. In order to take account of differences in the cost of the agricultural raw materials incorporated in the goods specified in the Tables referred to in this Article, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

2. The price compensation measures shall not exceed the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the goods concerned. If, however, the domestic price of an agricultural raw material in the country of origin is lower than the world market price, the importing country may take this fact into account when calculating the compensatory amounts.

3. For products listed in Tables II, III, IV, V and VI, the respective EFTA State shall accord to the CSFR the concessions indicated in those Tables.

4. The treatment to be accorded by Iceland is laid down in Table VII. The customs duties are indicated in List 1 and the duties of a fiscal nature in List 2 of the Table. Iceland may, however, replace these duties with other price compensation measures in accordance with paragraphs 1 and 2 of this Article but any such action shall not result in a treatment less favourable for the CSFR than that accorded by Iceland to the European Economic Community.

5. For products listed in Table VIII the CSFR shall accord to the EFTA States the concessions indicated in that Table.

6. The CSFR shall inform the EFTA States at an early stage of any decision to introduce a system of price compensation to take account of differences in the cost of agricultural products incorporated in the processed products. Such a system shall be introduced on the same date and with the same provisions and coverage in relation to the EFTA States as will be the case in respect of the European Community.

Article 3

1. The EFTA States shall notify the CSFR and the CSFR shall notify the EFTA States of all price compensation measures applied under Article 2 of this Protocol.

2. The CSFR and the EFTA States shall inform each other of all changes in the treatment accorded to the European Economic Community.

Article 4

The EFTA States and the CSFR shall review at two-yearly intervals the development of their trade in products covered by this Protocol. A first review shall be held before the end of 1993. In the light of these reviews and taking into account the arrangements between the Parties and the European Economic Community in this field, the EFTA States and the CSFR shall decide on possible changes to the product coverage of this Protocol as well as on a possible development of the rules concerning price compensation systems.

* * * * *

TABLE I TO PROTOCOL A

HS Heading No.	Description of products
14.04	Vegetable products not elsewhere specified or included:
1404.20	- Cotton linters
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
ex 1516.20	- Vegetable fats and oils and their fractions: - - Hydrogenated castor oil, so called "opal-wax"
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:
ex 1518.00	- Linoxyn

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TABLE II TO PROTOCOL A

AUSTRIA

Products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein.

H.S. Heading No.	Description of products including Austrian Customs tariff item Nos.	Rate of Duty in % ad val. or in Schilling per 100 kg		
		Basic 1	Entry into Force 2	After One Year 3
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:			
10	- Yogurt: B - Other	13% + V.L.	6.5% + V.L.	0 + V.L.
90	- Other: B - Other	13% + V.L.	6.5% + V.L.	0 + V.L.
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	FREE	FREE	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
50	- Chemically pure fructose	5% + V.L.	0 + V.L.	0 + V.L.
90	- Other, including invert sugar: B - Maltose: 1 - Chemically pure	FREE	FREE	FREE

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
1704	Sugar confectionery (including white chocolate), not containing cocoa	13% + V.L.	6.5% + V.L.	0 + V.L.
1806	Chocolate and other food preparations containing cocoa	12% + V.L.	6% + V.L.	0 + V.L.
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included, food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:			
10	- Preparations for infant use, put up for retail sale:			
	A - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	B - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:			
	A - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	B - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
90	- Other:			
	A - Malt extract	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	1 - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	2 - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:			
(10)	- Uncooked pasta, not stuffed or otherwise prepared:			
11	-- Containing eggs	5% + V.L.	5% + V.L.	0 + V.L.
19	-- Other	5% + V.L.	5% + V.L.	0 + V.L.
20	- Stuffed pasta, whether or not cooked or otherwise prepared: ex 20 - Stuffed pasta, whether or not cooked or otherwise prepared, except stuffed pasta containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	13% + V.L.	6.5% + V.L.	0 + V.L.
30	- Other pasta	13% + V.L.	6.5% + V.L.	0 + V.L.
40	- Couscous	5% + V.L.	5% + V.L.	0 + V.L.
1903 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	20% + V.L.	10% + V.L.	0 + V.L.

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:			
10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	8¢ + V.L.	4¢ + V.L.	0 + V.L.
90	- Other	13¢ + V.L.	6.5¢ + V.L.	0 + V.L.
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:			
10	- Crispbread	11¢ + V.L.	5.5¢ + V.L.	0 + V.L.
20	- Gingerbread and the like	13¢ + V.L.	6.5¢ + V.L.	0 + V.L.
30	- Sweet biscuits; waffles and wafers	13¢ + V.L.	6.5¢ + V.L.	0 + V.L.
40	- Rusks, toasted bread and similar toasted products	11¢ + V.L.	5.5¢ + V.L.	0 + V.L.
90	- Other	12¢ + V.L.	6¢ + V.L.	0 + V.L.
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
10	- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: A - Preparations with a basis of coffee:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: A - Preparations with basis of tea or maté: 1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: B - Other	14% + V.L.	7% + V.L.	0 + V.L.
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:			
20	- Inactive yeasts; other single-cell micro-organisms, dead: A - Inactive yeasts	FREE	FREE	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
10	- Soya sauce	25% min. 430	21% min. 360	13% min. 220
20	- Tomato ketchup and other tomato sauces	25% min. 430	21% min. 360	13% min. 220
90	- Other: A - Preparations for sauces with a basis of flour, meal starch of malt extract B - Other	10% + V.L. 25% min. 430	5% + V.L. 21% min. 360	0 + V.L. 13% min. 220
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
10	- Soups and broths and preparations therefor	25% min. 450	18% min. 330	6% min. 110
20	- Homogenised composite food preparations: B - Other	25% min. 450	18% min. 330	6% min. 110
2105 00	Ice cream and other edible ice, whether or not containing cocoa	13% + V.L.	6.5% + V.L.	0 + V.L.
2106	Food preparations not elsewhere specified or included:			
10	- Protein concentrates and textured protein substances: ex 10 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
90	- Other: B - Other: 1 - With a content of milk-fat of 1.5 % or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
	2 - Other: b - Other: 1 - Hydrolysates of proteins and autolysates yeast	32% min. 300	26% min. 240	14% min. 130
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:			
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: A - Containing added sugar	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other	25%	12.5%	FREE
90	- Other: A - Of products of heading No. 0401, 0402 or 0404	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other: 1 - Containing added sugar	8% + V.L.	4% + V.L.	0 + V.L.
	2 - Other	25%	12.5%	FREE
2203 00	Beer made from malt	10% + V.L.	5% + V.L.	0 + V.L.
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
(40) 43	- Other polyhydric alcohols: -- Mannitol	FREE	FREE	FREE
44	-- D-glucitol (sorbitol)	FREE	FREE	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10)	- Formic acid, its salts and esters:			
13	-- Esters of formic acid: ex 13 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
(30) 39	- Esters of acetic acid: -- Other B - Other: ex B - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
90	- Other: ex 90 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10)	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
19	-- Other: ex 19 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
(10)	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
19	-- Other: ex 19 - Itaconic acid, its salts and esters	FREE	FREE	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10)	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
11	-- Lactic acid, its salts and esters	6%	FREE	FREE
14	-- Citric acid	14%	FREE	FREE
15	-- Salts and esters of citric acid	FREE	FREE	FREE
19	-- Other: ex 19 - Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid; their salts and esters	FREE	FREE	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:			
(10)	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
19	-- Other: ex 19 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol	FREE	FREE	FREE
90	- Other:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	ex 90 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol	FREE	FREE	FREE
	ex 90 - alpha-Methylglucoside	FREE	FREE	FREE
2940 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939: ex - Sorbose, its salts and esters	FREE	FREE	FREE
2941	Antibiotics:			
10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	9%	FREE	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
90	- Other: ex 90 - Heparin and its salts	8%	8%	8%
3501	Casein, caseinates and other casein derivatives; casein glues	10% + V.L.	5% + V.L.	0 + V.L.
3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
10	- Dextrins and other modified starches:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	A - Starch ethers and esters: 2 - Other	8%	8%	8%
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:			
10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: ex 10 - With a basis of sodium silicate emulsion or of resin emulsions	10.4%	FREE	FREE
(90) 99	- Other: -- Other: ex 99 - With a basis of sodium silicate emulsion or of resin emulsions	9.5%	FREE	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:			
90	- Other: A - Prepared enzymes, containing foodstuffs: 1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			
10	- Prepared binders for foundry moulds or cores: C - Other	8%	8%	8%
90	- Other: ex B - Products of sorbitol cracking	8%	8%	8%
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:			
10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: ex 10 - Adhesives with a basis of emulsions of this subheading	FREE	FREE	FREE
90	- Other: ex 90 - Adhesives with a basis of emulsions of this subheading	FREE	FREE	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:			
90	- Other: ex 90 - Dextran ex 90 - Other than hardened proteins or chemical derivatives of natural rubber	6% 8%	6% 8%	6% 8%

* * * * *

TABLE III TO PROTOCOL A

FINLAND

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403 10 ex 10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa	vc
0403 90 ex 90	- Other: -- Flavoured or containing added fruit, nuts or cocoa	vc
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711 90 ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc

1 vc = variable component

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
1519 13	- Industrial monocarboxylic fatty acids; acid oils from refining -- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702 50	- Chemically pure fructose	vc
1702 90 ex 90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa	vc
1806	Chocolate and other food preparations containing cocoa	vc
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901 10	- Preparations for infant use, put up for retail sale: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1901 90	- Other: -- Malt extract -- Preparation of goods of heading Noe 0401 to 0404 -- Other	vc vc 0.50mk/kg+vc
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs	0.50mk/kg+vc
1902 19	-- Other	0.50mk/kg+vc
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
ex 20	-- Other than products containing more than 20% by weight of sausages, meat, meat offal, blood, fish, crustaceans, molluscs or other aquatic invertebrates or any combination thereof	vc
1902 30	- Other pasta	vc
1902 40	- Couscous	0.50mk/kg+vc
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	FREE
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared	vc
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905 10	- Crispbread	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1905 20	- Gingerbread and the like	vc
1905 30	- Sweet biscuits; waffles and wafers	vc
1905 40	- Rusks, toasted bread and similar toasted products	vc
1905 90	- Other:	
	-- Gluten bread and unleavened bread (matzos)	vc
	-- Other bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	0.45mk/kg+vc
	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	FREE
	-- Other	vc
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90 ex 90	- Other: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10 ex 10	- Potatoes: -- In the form of flour, meal or flakes	0.50mk/kg+vc
2004 90 ex 90	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20 ex 20	- Potatoes: -- In the form of flour, meal or flakes	0.50mk/kg+vc
2005 80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	-- Ground-nuts:	
ex 11	-- Peanut butter	vc
2008 19	-- Other, including mixtures:	
ex 19	--- Preparations based on cereal seeds	vc
	- Other, including mixtures other than those of subheading 2008 19:	
2008 99	-- Other:	
ex 99	--- Maize (corn) other than sweet corn <i>Zea mays var. saccharata</i> , not containing added spirit or sugar	vc
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
ex 10	-- Preparations with a basis of coffee	vc
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
ex 20	-- Preparations with a basis of tea or maté	vc
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 30	-- Roasted coffee substitutes (excluding roasted chicory), and extracts, essences and concentrates thereof	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102 20 ex 20	- Inactive yeasts; other single-cell micro organisms, dead: -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	- Soya sauce	vc
2103 20	- Tomato ketchup and other tomato sauces	vc
2103 90 ex 90	- Other: -- Other (excluding liquid mango chutney)	vc
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	- Soups and broths and preparations therefor	vc
2105	Ice cream and other edible ice, whether or not containing cocoa:	
	- Ice cream containing fat	1 mk/kg+vc
	- Other	vc
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances	vc
2106 90 ex 90	- Other: -- Other (excluding fat emulsions and similar preparations containing more than 15 % by weight of milkfats and sugar syrups containing added flavouring or colouring matter)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
ex 10	-- Containing sugar (sucrose or invert sugar)	vc
2202 90	- Other:	
ex 90	-- Containing milk or milkfats	vc
	-- Other:	
ex 90	--- Containing sugar (sucrose or invert sugar)	vc
2203	Beer made from malt	vc
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 90	- Other:	
ex 90	-- Liqueurs, bitters, punch and other similar spirituous beverages containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	vc
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905 43	-- Mannitol	vc
2905 44	-- D-glucitol (sorbitol)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2915 13 ex 13	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters with mannitol or sorbitol	FREE
2915 39 ex 39	- Esters of acetic acid: -- Other: --- Esters with mannitol or sorbitol	FREE
2915 90 ex 90	- Other: -- Esters with mannitol or sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2916 19 ex 19	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Esters with mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives:	
2917 19 ex 19	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Itaconic acid, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides,	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2918 11	peroxyacids and their derivatives: -- Lactic acid, its salts and esters	FREE
2918 14	-- Citric acid	FREE
2918 15	-- Salts and esters of citric acid	FREE
2918 19	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid; their salts and esters	FREE
2932	Heterocyclic compounds with oxygen heteroatom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 19 ex 19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
2932 90 ex 90 ex 90	- Other: -- Alfa-Methylglucosides -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939:	
ex 2940	- Sorbose, its salts and esters	FREE
2941	Antibiotics:	
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
3001 90	- Other: -- Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	- Casein	FREE
3501 90	- Other: -- Caseinates and other casein derivatives	25% with a min. of 0.30mk/kg+vc
	-- Casein glues	FREE
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches	FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506 10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10	-- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3506 99	- Other:	
ex 99	-- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
3507 90	- Other:	
ex 90	-- Prepared enzymes containing foodstuffs	vc
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
	mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809 10	- With a basis of amylaceous substances	FREE
	- Other:	
3809 91	-- Of a kind used in the textile or like industries:	
ex 91	--- Containing starch or products derived from starch	FREE
3809 92	-- Of a kind used in the paper or like industries:	
ex 92	--- Containing starch or products derived from starch	FREE
3809 93	-- Of a kind used in the leather or like industries:	
ex 93	--- Containing starch or products derived from starch	FREE
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
3823 10	- Prepared binders for foundry moulds or cores:	
ex 10	-- Based on synthetic resins	FREE
3823 60	- Sorbitol other than that of subheading 2905 44	FREE
3823 90	- Other:	
ex 90	-- Crude calcium citrate	FREE
ex 90	-- Products of sorbitol cracking	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
ex 10	-- Adhesives with a basis of resin emulsions	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913 90 ex 90	- Other: -- Other (excluding hardened proteins and chemical derivatives of natural rubber)	FREE

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TABLE IV TO PROTOCOL A

NORWAY

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty^(*)</u>
04.03	<u>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</u>	
	- Yogurt:	
10.2	-- Containing added fruit, nuts or berries	VC + 0,50
ex 10.9	-- Other:	
	--- Flavoured or containing cocoa	VC
ex 90.0	- Other:	
	-- Flavoured or containing cocoa	VC
	-- Containing added fruit, nuts or berries	VC + 0,50
07.10	<u>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</u>	
40.0	- Sweet corn (<i>Zea mays</i> var; <i>saccharata</i>)	free

* VC = Variable component, may be changed to internal measures.

i = Internal measure combined with equalization fee, may be changed to a variable component.

free = No price compensation measures applied but may be introduced.

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
07.11	<u>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</u>	
	- Other vegetables; mixtures of vegetables:	
90.1	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free
13.02	<u>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</u>	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
ex 31.0	-- Agar-agar: --- Modified	i
ex 32.0	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: --- Modified	i
ex 39.0	-- Other: --- Modified	i + 15 %
15.19	<u>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</u>	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
13.0	-- Tall oil fatty acids	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
17.02	<u>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramels:</u>	
50.0	- Chemically pure fructose	free
ex 90.9	- Other, including invert sugar: -- Other: --- Chemically pure maltose	free
17.04	<u>Sugar confectionery (including white chocolate), not containing cocoa</u>	i
18.06	<u>Chocolate and other food preparations containing cocoa:</u>	
10.0	- Cocoa powder, containing added sugar or other sweetening matter	VC
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
20.1	-- Ice cream powders and table cream powders	VC
20.9	-- Other	i
	- Other, in blocks, slabs or bars:	
31.0	-- Filled	VC
32.0	-- Not filled	VC
	- Other:	
90.1	-- Other chocolate	VC
90.2	-- Ice cream powders and table cream powders	VC
90.9	-- Other edible preparations	i

HS heading No.	Description of products	Rate of Duty*
19.01	<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:</u>	
10.0	- Preparations for infant use, put up for retail sale	VC + 0,50
	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
20.1	-- In containers of a net content of not more than 2 kg	VC
20.9	-- Other	VC + 0,50
	- Other:	
90.1	-- Malt extract	free
90.9	-- Other	VC + 0,50
19.02	<u>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</u>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.0	-- Containing eggs	i + 0,20
19.0	-- other	i + 0,20
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
20.9	-- Other	VC
30.0	- Other pasta	VC
40.0	- Couscous	i + 0,20

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
19.03	<u>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</u>	VC + 0,20
19.04	<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</u>	
10.0	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	VC
90.0	- Other	VC
19.05	<u>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</u>	
10.0	- Crispbread	VC + 10%
20.0	- Gingerbread and the like	VC
30.0	- Sweet biscuits; waffles and wafers	VC
40.0	- Rusks, toasted bread and similar toasted products	VC
90.0	- Other	VC
20.01	<u>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</u>	
	- Other:	
	-- Vegetables:	
90.3	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
20.04	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:</u>	
ex 10.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
90.1	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.05	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:</u>	
ex 20.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
80.0	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.08	<u>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</u>	
11.1	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts: --- Peanut butter	free
21.01	<u>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</u>	
30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.02	<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:</u>	
	- Active yeasts:	
10.1	-- Wine yeasts	VC
10.9	-- Other	VC
	- Inactive yeasts; other single-cell micro-organisms, dead:	
20.1	-- Yeasts for feeding animals	free
20.2	-- Other inactive yeasts	VC
21.03	<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</u>	
10.0	- Soya sauce	i
20.0	- Tomato ketchup and other tomato sauces	i
90.0	- Other	i
21.04	<u>Soups and broths and preparations therefor; homogenised composite food preparations:</u>	
	- Soups and broths and preparations therefor:	
	-- In airtight containers:	
10.1	--- Meat broth	i
10.2	--- Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts	i
10.3	--- Fish soup (containing not less than 25% by weight of fish)	i
10.4	--- Other	VC
	-- Other:	
10.5	--- Containing meat or meat-extracts	VC
10.6	--- Fish soup (containing not less than 25 % by weight of fish)	i
10.9	--- Other	VC

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.05	<u>Ice cream and other edible ice, whether or not containing cocoa:</u>	
00.1	- Containing cocoa	VC + 0,90
	- Other:	
00.2	-- Containing fatty substances	VC + 1,70
00.9	-- Other	VC
21.06	<u>Food preparations not elsewhere specified or included:</u>	
10.0	- Protein concentrates and textured protein substances	VC
	- Other:	
90.1	-- Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages	i
90.2	-- Preparations of juices of apple or blackcurrant, for the manufacture of beverages	i + 10%
90.3	-- Preparations of other juices, for the manufacture of beverages	i
90.4	-- Sweets and chewing gum, not containing sugar	VC
90.9	-- Other:	
	--- Cream substitutes	VC
	--- Fat emulsions and similar preparations containing more than 15% by weight of milkfats	VC + 25%
	--- Other	VC
22.02	<u>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09</u>	VC
22.03	<u>Beer made from malt</u>	VC

HS heading No.	Description of products	Rate of Duty*
22.05	<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</u>	free
22.08	<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages;</u>	
ex 90.0	- Other: -- Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	free
29.05	<u>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives;</u>	
43.0	- Other polyhydric alcohols: -- Mannitol	VC
44.0	-- D-glucitol (sorbitol)	VC
29.15	<u>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives;</u>	
ex 13.0	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters of mannitol and esters of sorbitol	i
ex 39.0	- Esters of acetic acid: -- Other: --- Esters of mannitol and esters of sorbitol	i
ex 40.2	- Mono-, di- or trichloroacetic acids, their salts and esters: -- Salts and esters: --- Esters of mannitol and esters of sorbitol	i

HS heading No.	Description of products	Rate of Duty*
ex 50.2	- Propionic acid, its salts and esters: -- Salts and esters of propionic acid: --- Esters of mannitol and esters of sorbitol	i
ex 60.2	- Butyric acids, valeric acids, their salts and esters: -- Salts and esters of butyric and valeric acids: --- Esters mannitol and esters of sorbitol	i
ex 70.2	- Palmitic acid, stearic acid, their salts and esters: -- Salts and esters of palmitic and stearic acids: --- Esters of mannitol and esters of sorbitol	i
ex 90.9	- Other: -- Other: --- Esters of mannitol and esters of sorbitol	i
29.16	<u>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u>	
ex 12.0	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Esters of acrylic acid: --- Esters of mannitol and esters of sorbitol	i
ex 14.0	-- Esters of methacrylic acid: --- Esters of mannitol and esters of sorbitol	i
ex 15.2	-- Oleic, linoleic or linolenic acids, their salts and esters: --- Salts and esters of oleic, linoleic or linolenic acids: ---- Esters of mannitol and esters of sorbitol	i

HS heading No.	Description of products	Rate of Duty*
ex 19.9	-- Other: --- Other: ---- Esters of mannitol and esters of sorbitol	i
29.17	<u>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 19.1	-- Other: --- Itaconic acid and its salts	i
ex 19.9	--- Esters of itaconic acid	i
29.18	<u>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11.1	-- Lactic acid, its salts and esters: --- Lactic acid and its salts	free
11.2	--- Esters of lactic acid	i
14.0	-- Citric acid	free
15.1	-- Salts and esters of citric acid: --- Salts	free
15.2	--- Esters	i
ex 19.1	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters: ---- Acids and salts	free
ex 19.9	---- Esters	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
29.32	<u>Heterocyclic compounds with oxygen hetero-atom(s) only:</u>	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.0	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
ex 90.0	- Other: -- Methylglucosides	i
	-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
29.40	<u>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39:</u>	
ex 00.0	- Other than rhamnose, raffinose and mannose	i
29.41	<u>Antibiotics:</u>	
10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	free
30.01	<u>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</u>	
ex 90.0	- Other: -- Heparin and its salts	free
35.01	<u>Casein, caseinates and other casein derivatives; casein glues:</u>	

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
10.0	- Casein	VC
	- Other:	
90.1	-- Caseinates and other casein derivatives	i
90.2	-- Casein glues	i
35.05	<u>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</u>	
10.0	- Dextrins and other modified starches	i
20.0	- Glues	i
35.06	<u>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg:</u>	
ex 10.0	- 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: -- With a basis of sodium silicate emulsion	VC
	- Other:	
ex 99.0	-- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	VC
35.07	<u>Enzymes; prepared enzymes not elsewhere specified or included:</u>	
ex 90.0	- Other: -- Prepared enzymes containing foodstuffs	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
38.09	<u>Finishing agents, dye carriers to accelerate the dyeing or fixing of dvestuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</u>	
10.0	- With a basis of amylaceous substances	i
	- Other:	
ex 91.0	-- Of a kind used in the textile or like industries:	
	--- Containing starch or products derived from starch	i
ex 92.0	-- Of a kind used in the paper or like industries:	
	--- Containing starch or products derived from starch	i
ex 93.0	-- Of a kind used in the leather or like industries:	
	--- Containing starch or products derived from starch	i
38.23	<u>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</u>	
ex 10.0	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	free
60.0	- Sorbitol other than that of subheading No. 2905.44	VC
ex 90.0	- Other: -- Products of sorbitol cracking	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
39.11	<u>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:</u>	
ex 10.0	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	i
ex 90.9	- Other: -- Other: --- Adhesives with a basis of resin emulsions	i
39.13	<u>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:</u>	
90.0	- Other	i

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TABLE V TO PROTOCOL A

SWEDEN

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty¹</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
ex 0403.10	- Yogurt:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
ex 0403.90	- Other:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710.40	- Sweet corn (<i>Zea mays var. saccharata</i>)	VC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
ex 0711.90	- Other vegetables; mixtures of vegetables:	
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	VC

¹ VC = Variable Component (may be changed to internal measures);

I = Internal measures combined with an equalization fee (may be changed to a variable component);

FREE = No price compensation measures applied but may be introduced.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining:	
1519.13	-- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.50	- Chemically pure fructose	FREE
ex 1702.90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.10	- Chewing gum, whether or not sugar-coated	I
1704.90	- Other: -- Fondants, compounds, pastes and similar intermediate products, in bulk form -- Other	VC I
1806	Chocolate and other food preparations containing cocoa:	
1806.10	- Cocoa powder, containing added sugar or other sweetening matter: -- For use only in the preparation of table creams and similar desserts or beverages -- Other	VC I
1806.20	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- Powders, flakes, pastes and liquid preparations for use only in the preparation of table creams	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	and similar desserts, ice creams or beverages	VC
	-- Other	I
	- Other, in blocks, slabs or bars:	
1806.31	-- Filled	I
1806.32	-- Not filled	I
1806.90	- Other:	
	-- Table creams and similar desserts; powders, flakes, pastes and liquid preparations for use only in the preparation of table creams and similar desserts, ice creams or beverages	VC
	-- Other	I
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901.10	- Preparations for infant use, put up for retail sale:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.90	- Other:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	prepared:	
1902.11	- Uncooked pasta, not stuffed or otherwise prepared:	VC
1902.19	-- Containing eggs	VC
	-- Other	
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- Containing not more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	VC
1902.30	- Other pasta	VC
1902.40	- Couscous	VC
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	VC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:	
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
	-- Corn flakes and similar breakfast preparations	I
	-- Other	FREE
1904.90	- Other:	
	-- Rice products	FREE
	-- Other	VC
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905.10	- Crispbread	VC
1905.20	- Gingerbread and the like	VC
1905.30	- Sweet biscuits; waffles and wafers	I

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1905.40	- Rusks, toasted bread and similar toasted products	VC
1905.90	- Other: -- Biscuits -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other	I FREE VC
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
ex 2001.90	- Other: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
ex 2004.10	- Potatoes: -- In the form of flour, meal or flakes	VC
ex 2004.90	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen:	
ex 2005.20	- Potatoes: -- In the form of flour, meal or flakes	VC
2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Other, including mixtures other than those of subheading No. 2008.19:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2008.99	-- Other: --- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)	VC
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 2101.10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of coffee	VC
ex 2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Preparations with a basis of tea or maté	VC
ex 2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted coffee substitutes other than roasted chicory -- Extracts, essences and concentrates of coffee substitutes other than of roasted chicory	FREE FREE
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:	
ex 2102.20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
2103.10	- Soya sauce	I
2103.20	- Tomato ketchup and other tomato sauces	I
ex 2103.90	- Other: -- Other than liquid mango chutney	I
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104.10	- Soups and broths and preparations therefor	I
2105	Ice cream and other edible ice, whether or not containing cocoa	VC
2106	Food preparations not elsewhere specified or included:	
ex 2106.90	- Other (except sugar syrups containing added flavouring or colouring matter and except fat emulsions containing more than 15 % by weight of milkfats)	VC
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09:	
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: -- Aerated beverages containing added sugar -- Other	VC FREE
ex 2202.90	- Other: -- Not containing milk or milkfats: --- Containing sugar (sucrose or invert sugar) -- Other	FREE FREE
2203	Beer made from malt:	

HS Heading No.	Description of products	Rate of Duty
	- Of an alcoholic strength by weight: -- Not exceeding 1,8 % -- Exceeding 1,8 % but not 2,8 % -- Exceeding 2,8 %	FREE VC I
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.10	- In containers holding 2 litres or less	FREE
2205.90	- Other	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
ex 2208.90	- Other: -- Liqueurs and other spirituous beverages except for arrak, vodka of an alcoholic strength of 45,4 % vol or less and plum, pear or cherry brandy: --- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	FREE
2905	Acyclic alcohols and their halo- genated, sulphonated, nitrated or nitrosated derivatives:	
2905.43	- Other polyhydric alcohols:	FREE
2905.44	-- Mannitol -- D-Glucitol (Sorbitol)	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
ex 2915.13	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters of mannitol and esters of sorbitol	FREE
	- Esters of acetic acid:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2915.39	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
ex 2915.90	- Other: -- Esters of mannitol and esters of sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2916.19	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2917.19	-- Other: --- Itaconic acid and its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	-- Lactic acid, its salts and esters	FREE
2918.14	-- Citric acid	FREE
2918.15	-- Salts and esters of citric acid	FREE
ex 2918.19	-- Other:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932.19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
ex 2932.90	- Other: -- Alphanethylglucoside -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:	
ex 2940.00	- Other than rhamnose, raffinose and mannose	FREE
2941	Antibiotics:	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses, heparin and its salts: other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 3001.90	- Other: -- Heparin and its salts	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	FREE
3501.90	- Other	FREE
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.10	- Dextrins and other modified starches: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3505.20	- Glues: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions	FREE
ex 3506.99	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 3507.90	- Other: -- Prepared enzymes containing foodstuffs	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809.10	- With a basis of amylaceous substances	VC
ex 3809.91	- Other: -- Of a kind used in the textile or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.92	-- Of a kind used in the paper or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.93	-- Of a kind used in the leather or like industries: --- Containing starch, or products derived from starch	VC
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 3823.10	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	FREE
3823.60	- Sorbitol other than that of sub-heading No. 2905.44	FREE
ex 3823.90	- Other: -- Crude calcium citrate -- Products of sorbitol cracking	FREE FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	FREE
ex 3911.90	- Other: -- Adhesives with a basis of resin emulsions	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 3913.90	- Other: -- Other than hardened proteins or chemical derivatives of natural rubber	FREE

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TABLE VI TO PROTOCOL A
LIECHTENSTEIN, SWITZERLAND

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
10.10	-- Containing cocoa	v1
10.20	-- Flavoured or containing added fruit	100.-
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	- Sweet corn	v1
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Vegetable saps and extracts:	
ex 31 00	-- Agar-agar	
	- Modified	FREE
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses	
	- modified	FREE
ex 32.90	--- Other	
	- modified	FREE
ex 39.00	-- Other	
	- modified	FREE
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols;	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty (*) fr/100 kg gross</u>
13.00	- Industrial monocarboxylic fatty acids; acid oils from refining: -- Tall oil fatty acids	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
50 00	- Chemically pure fructose	FREE
ex 90.10	- Other, including invert sugar: -- Solid - Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
10.10	- Chewing gum, whether or not sugar-coated: -- Containing more than 70% by weight of sucrose	v1
10.20	-- Containing more than 60% but not more than 70% by weight of sucrose	v1
10.30	-- Containing not more than 60% by weight of sucrose	v1
90.10	- Other -- White chocolate	v1
90.20	-- Sugar confectionery of all kinds, containing fruit (including fruit pastes, nougat, marzipan and the like)	v1
90.31	-- Sugar confectionery of all kinds made from licquorice juice, containing, by weight of sucrose: --- More than 10% --- Other moulded sugar confectionery: --- Not containing milk fats nor vegetable fats, containing by weight of sucrose:	v1
90.41	---- More than 70%	v1
90.42	---- More than 50% but not more than 70%	v1
90.43	---- Not more than 50%	v1
90.50	--- Containing vegetable fats but not containing milk fats	v1
90.60	--- Containing milk fats --- Other, containing by weight of sucrose:	v1
90.91	--- More than 70%	v1
90.92	--- More than 50% but not more than 70%	v1
90.93	--- Not more than 50%	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
1806	Chocolate and other food preparations containing cocoa:	
	- Cocoa powder, containing added sugar or other sweetening matter:	
10.10	-- Containing 65% or more by weight of sucrose	v1
10.20	-- Containing not more than 65% by weight of sucrose	v1
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	-- Other:	
	--- In bulk blocks:	
	---- Containing ingredients derived from milk, containing by weight of milk fats:	
20.91	----- More than 6%	v1
20.92	----- More than 3% but not more than 6%	v1
20.93	----- Not more than 3%	v1
20.94	----- Not containing ingredients derived from milk	v1
	--- Other:	
	---- Containing ingredients derived from milk:	
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	v1
20.96	----- Other	v1
	---- Not containing ingredients derived from milk:	
20.97	----- Containing fats	v1
20.99	----- Other	v1
	- Other, in blocks, slabs or bars:	
	-- Filled:	
	--- Containing ingredients derived from milk:	
31.11	---- Containing fats other than milk fats (whether or not containing milk fats)	v1
31.19	---- Other	v1
	--- Not containing ingredients derived from milk:	
31.21	---- Containing fats	v1
31.29	---- Other	v1
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
32.11	----- More than 6%	v1
32.12	----- More than 3% but not more than 6%	v1
32.13	----- Not more than 3%	v1
32.90	--- Other	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	- Other	
	-- Containing ingredients derived from milk:	
90.11	--- Containing fats other than milk fats (whether or not containing milk fats)	v1
90.19	--- Other	v1
	-- Not containing ingredients derived from milk:	
90.21	--- Containing fats	v1
90.29	--- Other	v1
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Preparations for infant use, put up for retail sale:	
	-- Containing goods of heading Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	v1
10.12	--- Containing by weight more than 3% but not more than 12% of milkfats	v1
10.13	--- Not containing milkfats or containing by weight not more than 3%	v1
	-- Not containing goods of heading Nos. 0401 to 0404:	
10.21	--- Containing sugar	v1
10.22	--- Not containing sugar	v1
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Other containing goods of heading Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	v1
ex 20.82	--- Containing of by more than 12% but not more than 25% of milkfats - In containers of a weight not exceeding 2 kg	v1
20.83	--- Containing by weight not more than 12% of milkfats	v1
	-- Other, not containing goods of heading Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
	- In containers holding not more than 2 kg	v1
ex 20.92	--- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers holding not more than 2 kg	v1
	--- Not containing milkfats or containing by weight not more than 12% of milkfats:	
20.93	---- Containing fats	v1
20.99	---- Other	v1
	-- Other:	
	--- Malt extracts, of a dry content of:	
90.51	---- More than 80%	v1
90.52	---- Not more than 80%	v1
	--- Food preparations of goods of heading Nos. 0401 to 0404:	
	---- Other (than those of heading Nos. 1901.9061 to 1901.9067)	
	----- Containing milkfats, of a milkfat content by weight of:	
90.71	----- More than 50%	v1
90.72	----- More than 20% but not more than 50%	v1
90.73	----- More than 3% but not more than 20%	v1
90.74	----- Not more than 3%	v1
90.75	----- Not containing milkfat	v1
	--- Preparations containing the goods of heading Nos. 0401 to 0404 (other than the preparations of tariff items 1901.9061 to 1901.9075):	
ex 90.81	---- Containing by weight more than 25% of milkfats -	
	- In containers of a weight not exceeding 2 kg	v1
ex 90.82	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
90.89	---- Other	v1
	--- Other preparations:	
ex 90.91	---- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
ex 90.92	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
	---- Not containing milkfats or containing by weight less than 12% of milkfats:	
	----- Of cereal flours, meals, starch or malt extracts:	
90.93	----- Containing fats	v1
90.94	----- Not containing fats	v1
	----- Other:	
90.95	----- Containing fats	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	----- Not containing fats:	
90.96	----- Containing sugar or eggs	v1
90.99	----- Other	v1
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.00	-- Containing eggs	v1
19.00	-- Other	v1
20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	
30.00	- Other pasta	v1
	- Couscous:	
40.10	-- Uncooked, unprepared	v1
40.90	-- Other	v1
1903 .00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
	- Made of potato starch	4.-
	- Other	2.-
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	
10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20.-
	- Other	
	-- Other:	
90.20	--- Parboiled rice	24.-
90.90	--- Other	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	- Crispbread:	
10.10	-- Not containing added sugar or other sweetening matter	v1
10.20	-- Containing added sugar or other sweetening matter	v1
	- Gingerbread and the like:	
20.10	-- Containing milkfats	v1
20.20	-- Containing other fats	v1
20.30	-- Not containing fat	v1
	- Sweet biscuits; waffles and wafers:	
	-- Sweet biscuits:	
30.11	--- Containing milkfats	v1
30.19	--- Other	v1
	-- Waffles and wafers:	
30.21	--- Not containing added sugar or other sweetening matter	v1
30.22	--- Containing added sugar or other sweetening matter	v1
	- Rusks, toasted bread and similar toasted products:	
40.10	-- Not containing added sugar or other sweetening matter	v1
	-- Containing added sugar or other sweetening matter	
40.21	--- Rusks	v1
40.29	--- Other	v1
	- Other	
	-- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	
	--- Not put up for retail sale:	
90.11	---- Bread crumbs	v1
90.12	---- Other	v1
	--- Put up for retail sale:	
90.13	---- Matzos	v1
90.19	---- Other	v1
90.20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	32.-
	-- Other:	
90.92	--- Other, not containing added sugar or other sweetening matter	v1
	--- Other, containing added sugar or other sweetening matter:	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90.93	---- Containing milkfat	v1
90.94	---- Containing other fats	v1
90.95	---- Not containing fat	v1
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
	-- Vegetables and other edible parts of plants:	
90.21	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
2004	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, frozen:	
	- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight exceeding 5 kg:	
ex 90.19	--- Other - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
	-- In containers, of a weight not exceeding 5 kg:	
90.23	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
2005	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, not frozen:	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80% of potatoes	v1
20.12	--- Containing by weight not more than 80% of potatoes	v1
80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or pre-served, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	- Other, including mixtures other than those of subheading No. 2008.19:	
91.00	-- Palm hearts	vl
	-- Other:	
99.93	---- Other: ---- Corn other as sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vl
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
10.90	-- Other	vl
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
20.90	-- Other	
ex 30.00	- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof: -- Whole or in pieces -- Other	1.60 vl
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
ex 20.00	- Inactive yeasts; other single-cell micro-organisms, dead; -- Yeasts, natural, dead	4.-
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10 00	- Soya sauce	FREE
20 00	- Tomato ketchup and other tomato sauces	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90 00	- Other	FREE
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
10 00	- Soups and broths and preparations therefor	FREE
2105	Ice cream and other edible ice, whether or not containing cocoa	
	- Containing cocoa	v1 (1)
	- Other	v1 (2)
2106	Food preparations not elsewhere specified or included:	
	- Protein concentrates and textured protein substances:	
10 11	-- Containing milkfat, other fats or sugar	v1
10 19	-- Other	v1
	- Other:	
	-- Non-alcoholic mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
90 21	--- Containing added sugar or other sweetening matter, containing by weight more than 60% of sucrose	v1
90 22	--- Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose	v1
90 23	--- Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose	v1
90 24	--- Not containing added sugar or other sweetening matter	v1
90 30	-- Protein hydrolysates and yeast autolysates	20.-
90 40	-- Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar	v1
	-- Other food preparations:	
	--- Other	

1 Switzerland applies until further notice instead of the variable components a fixed rate of Fr. 47.50.

2 Switzerland applies until further notice instead of the variable a fixed rate of Fr. 100.-.

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	---- Containing by weight, of milkfats:	
90 81	----- More than 50%	v1
90 82	----- More than 20% but not more than 50%	v1
90 83	----- More than 3% but not more than 20%	v1
90 84	----- Not more than 3%, not including articles of heading No. 2106.9091	v1
	---- Containing other fats, of a fat content of:	
90 91	----- More than 40%	v1
90 92	----- More than 10%, but not more than 40%	v1
90 93	----- Not more than 10%	v1
	---- Not containing fats:	
	----- Containing sugar, of a sugar content of:	
90 94	----- More than 50%	v1
90 95	----- Not more than 50%	v1
90 96	----- Containing cereals, malt extracts or eggs (not containing sugar)	v1
90 99	----- Other	v1
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured	6.40
	- Other:	
90 90	-- Other	6.40
2203	Beer made from malt (1,2)	
00 10	- In containers holding more than 2 hl	6.-
00 20	- In containers holding more than 2 l but not more than 2 hl	3.50
	- In containers holding not more than 2 l:	
00 31	-- In glass bottles	6.-
00 39	-- Other	8.-

1 In addition to the Customs duty, beer of this tariff item shall be liable to an additional duty of fr. 3.30/hl.

2 In addition to the Customs duty and the additional duty, beer of this tariff item shall be liable to a beer tax of 14.4 c./l.

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty (*)</u> fr/100 kg gross
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
10 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
10 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
	- Other:	
90 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
90 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	- Other:	
ex 90 90	- - Other: - Liqueurs and other sweetened, even flavoured spirits: containing sugar or eggs	45.-
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
43 00	-- Mannitol	v1
44 00	-- D-glucitol (sorbitol)	v1
ex2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Esters of mannitol or sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex 19 00	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: - Esters of mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other - Itaconic acid, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Lactic acid, its salts and esters -- Citric acid -- Salts and esters of citric acid -- Gluconic acid, its salts and esters -- Other: - Glyceric acid, glycolic acid, sugar acid, isosugar acid, heptasaccharic acid, their salts and esters	FREE FREE FREE FREE FREE
2932	Heterocyclic compounds with oxygen heteroatom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: -- Other: - Anhydrides of mannite or sorbite (e.g. sorbitan) not including maltol and isomaltol	FREE
ex 90 00	- Other: - Alphanethylglucosid	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex2940.00 00	Sugare, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2937, 2938 and 2939: - Sorbosa, its salts and esters	 FREE
2941	Antibiotics:	
ex 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - Penicilline (1)	 FREE
3001	Glands and other organs, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90 00	- Other: - Heparin and its salts	 FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
ex 90 00	- Other - Casein glues	 15.-
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10 00	- Dextrins and other modified starches: - Esterified or etherified starches (2) - Other (2)	 FREE 4.80
20 00	- Glues (2)	4.80

1 Subject to health legislation.

2 Products for animal feeding are in addition subject to price supplements in accordance with the Federal law of agriculture

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10 00	- 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: - On the basis of emulsions of sodium silicates	FREE
ex 99 00	- Other: -- Other: - On the basis of emulsions of sodium silicates	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 90 00	- Other: - Prepared enzymes containing substances with nutritive value	v1
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
10 00	- With a basis of a amylaceous substances: - Prepared sizing agents; prepared primer	FREE
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 10 00	- Prepared binders for foundry moulds or cores: - On the basis of artificial resins	FREE
60 00	- Sorbitol other than that of subheading No. 2905.44	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty (*) fr/100 kg gross</u>
ex 90 90	- Other: -- Other: - Products of cracking or sorbitol	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
ex 10 10	- Petroleum resins, coumarone-resins, indene-resins, coumarone-indene resins and polyterpenes: -- In dispersion or solution not in water-medium: - Glues on the basis of emulsions of these resins	FREE
ex 10 90	-- Other: - Glues on the basis of emulsions of these resins	FREE
ex 90 00	- Other: - Glues on the basis of emulsions of these resins	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 90 00	- Other: - Dextrins and other products than hardened protein	FREE

* * * * *

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

TABLE VII TO PROTOCOL A**ICELAND****List 1**

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: - Yogurt:	
0403.1001	- - Containing cocoa	40
0403.1003	- - As beverage	40
	- Other:	
0403.9001	- - Containing cocoa	40
0403.9003	- - As beverage	40
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.1000	- Chewing gum, whether or not sugarcoated	40
	- Other:	
1704.9005	- -Preparations of gum Arabic	40
1704.9009	- -Other	40
1806	Chocolate and other food preparations containing cocoa:	
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2009	- - Other	40
	- Other, in blocks, slabs or bars:	

1806.3100	- - Filled	40
	- - Not filled:	
1806.3201	- - - Cooking chocolate in bars and slabs, containing only cocoa beans, sugar and not more than 30% of cocoa butter	40
1806.3209	- - - Other	40
	- Other:	
1806.9002	- - Food specially prepared for dietetic purposes	40
1806.9003	- - Easter eggs	40
1806.9009	- - Other	40
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.9000	- - Other:	
	- - Malt extract	20
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharma- ceutical use, sealing wafers, rice paper and similar products:	
1905.1000	- Crispbread	32
1905.2000	- Gingerbread and the like	32
	- Sweet biscuits; waffles and wafers:	
	- - Coated or covered with chocolate or with fondants containing cocoa:	
1905.3011	- - - Sweet biscuits	32
1905.3019	- - - Other	32
	- - Other:	
1905.3091	- - - Sweet biscuits	32
1905.3099	- - - Other	32

1905.4000	- Rusks, toasted bread and similar toasted products	32
2101	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3000	- - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	28
2102	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102.1000	- Active yeasts	32
	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	- - Inactive yeasts	32
2102.3001 and 2102.3009	- Prepared baking powders	40
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
ex 2194.1004 and 2104.1009	- Soups and broths and preparations therefor, excluding soup powder in packing of 5 kg. or more	40
2106	Food preparations not elsewhere specified or included: - Other:	
2106.9031 and 2106.9039	- - Powder for making desserts	40

2202	<p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit and vegetable juices of heading No. 2009:</p> <ul style="list-style-type: none"> - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: 	
2202.1001	- - Carbonated beverages	40
2202.1009	- - Other	40
	- Other:	
2202.9001	- - Of dairy products with other ingredients, provided that the dairy products are 75% or more by net weight	40
2202.9009	- - Other	40
2203	Beer made from malt:	
2203.0001	- Malt ale and other fermentation ale, of an alcoholic strength by volume more than 0.5% and not exceeding 2.25% vol.	40
2203.0009	- Other	40
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.1000	- Casein	12
3501.9000	- Other	12
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	

3506.1000	- 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	16
	- Other:	
3506.9100	- - Adhesives based on rubber or plastics (including artificial resins)	12
3506.9900	- - Other	12

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List 2

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.5000	- Chemically pure fructose	18
	- Other, including invert sugar:	
1702.9004	- - Chemically pure maltose	18
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.1000	- Preparations for infant use, put up for retail sale, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	
	- - Food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa	100
	- - Other	50

ex 1901.2000	- Mixes and doughs for preparations of bakers' wares of heading No. 1905, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less 10%:	
	- - Food preparations of goods of headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
ex 1901.9000	- Other, excluding malt extract and preparations of headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	50
	- - Powder for making desserts	100
	- - Preparations of goods in headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
1902	Pasta, whether or not cooked or stuffed) with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	-- Containing eggs	60
1902.1900	- - Other	60
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
1902.2009	- - Other	100
1902.3000	- - Other pasta	100
	- Couscous:	
1902.4001	- - Cooked	100
1902.4009	- - Other	60
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
1903.0001	- In retail packings 5 kg or less	20
1903.0009	- Other	20

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); in grain form, pre-cooked or otherwise prepared:	
1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	50
1904.9000	- Other	50
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: - Other:	
ex 2001.9009	- - Sweet corn	60
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
ex 2005.4000	- Peas (<i>Pisum sativum</i>): - - Preparations solely of peas	50
ex 2005.5900	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): - - Other:	
2005.8000	- - - Preparations based solely in bean flour	50
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	60
ex 2005.9000	- Other vegetables and mixtures of vegetables: - - Mixtures of vegetables which have potato chips as a basic ingredient	100
ex 2005.9000	- - Mixtures of based on vegetable flour	50
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	

	- Other, including mixtures other than those of sub-heading No. 2008.19:	
2008.9100	- - Palm hearts	100
	- - Other:	
ex 2008.9909	- - - Other edible parts of plants, n.e.s.	100
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates:	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.1001	- - Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	100
	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
2101.2001	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	100
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Other:	
2103.9001	- - Preparations of vegetable sauces with the basic ingredients	

	of flour, meal, starch or malt extract	50
2104	Soups and broths and preparations therefor; homo- genised composite food preparations: - Soups and broths and preparations therefor:	
2104.1001	- - Preparations of vege- table soups with basic ingredients of flour, meal, starch or malt extract	50
2106	Food preparations not else- where specified or included:	
2106.1000	- Protein concentrates and textured protein substances	100
	- Other:	
	- - Fruit juices, prepared or mixed more than specified in No. 2009:	
2106.9011	- - - Unfermented and not containing sugar, in containers of 50 kg or more	50
2106.9019	- - - Other	50
	- - Preparations for making beverages:	
2106.9021	- - - Non-alcoholic preparations (concentrated extracts)	30
2106.9022	- - - Flavoured or coloured syrup	100
ex 2106.9029	- - - Emergency foods, provided the containers make plain their special use	20
ex 2106.9029	- - - Foods specially prepared for diabetics, provided the containers make plain their special use	50
2106.9029	- - - Other	100
2106.9041	- - Candy, containing neither sugar nor cocoa	100
2106.9042	- - Fruit soups and porridge	100
ex 2204	Wine of fresh grapes, including fortified wines; grape must other than of heading No. 2009: - Other wine; grape must with fermentation prevented or	

	arrested by the addition of alcohol:	
	- - In containers of 2 l or less:	
2204.2101	- - - Fortified grape must	20
	- - - Other	
2204.2901	- - - Fortified grape must	20
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.1000	- In containers of 2 l or less	20
2205.9000	- Other	20
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquers and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	- Compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208.1001	- - Of an alcoholic strength by volume of more than 2.25% vol	20
2208.1009	- - Other	20
	- Spirits obtained by distilling grape wine or grape marc:	
2208.2001	- - Cognac	20
2208.2009	- - Other	20
2208.3000	- Whiskies	20
2208.4000	- Rum and tafia	20
	- Gin and Geneva:	
2208.5001	- - Gin	20
2208.5002	- - Geneva	20
	- Other:	
2208.9001	- - Of an alcoholic strength by volume of more than 2.25% vol:	
	- - Ethanol, undenatured, of a strength less than 80% by volume	25
	- - Other	20
2208.9002	- - Aqua vitae (brennivín)	20
2208.9003	- - Vodka	20
2208.9004	- - Liqueurs	20
2208.9009	- - Other	20

ex 2520	Gypsum,; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: - Plasters:	
2520.2001	- - Plasters specially prepared for use in dentistry	50
2839	Silicates; commercial alkali metal silicates:	
ex 2839.9000	- Other; excluding commercial metal silicates (lithium-, rubidium-, cesium- and francium silicates)	50
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Saturated monohydric alcohols:	
2905.1200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	18
2905.1300	- - Butan-1-ol (n-butyl alcohol)	18
2905.1400	- - Other butanols	18
2905.1500	- - Pentanol (amyl alcohol) and isomer thereof	18
2905.1600	- - Octanol (octyl alcohol) and isomers thereof	18
2905.1700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	18
2905.1900	- - Other - Unsaturated monohydric alcohols:	18
2905.2100	- - Allyl alcohol	18
2905.2200	- - Acyclic terpene alcohols	18
2905.2900	- - Other - Diols:	18
2905.3200	- - Propylene glycol (propane-1,2-diol)	18
2905.3900	- - Other - Other polyhydric alcohols:	18

2905.4100	- - 2-Ethyl-2-(hydroxymethyl propane-1,3-diol (trimethylolpropane)	18
2905.4200	- - Pentaerythritol	18
2905.4300	- - Mannitol	18
2905.4400	- - D-glucitol (sorbitol)	18
2905.4900	- - Other	18
2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2911 2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2915	Saturated acyclic mono- carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Formic acid, its salts and esters:	
2915.1200	- - Salts of formic acid	18
2915.1300	- - Esters of formic acid	18
	- Acetic acid and its salts; acetic anhydride:	
2915.2100	- - Acetic acid	18
2915.2200	- - Sodium acetate	18
2915.2300	- - Cobalt acetates	18
2915.2400	- - Acetic anhydride	18
2915.2900	- - Other	18
	- Esters of acetic acid:	
2915.3100	- - Ethyl acetate	18
2915.3200	- - Vinyl acetate	18
2915.3300	- - N-Butyl acetate	18
2915.3400	- - Isobutyl acetate	18
2915.3500	- - 2-Ethoxyethyl acetate	18
2915.3900	- - Other	18
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	18
2915.5000	- Propionic acid, its salts and esters	18
2915.6000	- Butyric acids, valeric acids, their salts and esters	18

2915.7000	- Palmitic acid, stearic acid, their salts and esters	18
2915.9000	- Other	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	- - Acrylic acid and its salts	18
2916.1200	- - Esters of acrylic acid	18
2916.1300	- - Methacrylic acid and its salts	18
2916.1400	- - Esters of methacrylic acid	18
2916.1500	- - Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	- - Other	18
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	- - Benzoic acid, its salts and esters	18
2916.3200	- - Benzoyl peroxide and benzoyl chloride	18
2916.3300	- - Phenylacetic acid, its salts and esters	18
2916.3900	- - Other	18
2917	Poly-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	18
2917.1200	- - Adipic acid, its salts and esters	18
2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	- - Maleic anhydride	18
2917.1900	- - Other	18
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	- - Dibutyl orthophthalates	18
2917.3100	- - Dicotyl orthophthalates	18
2917.3300	- - Dionyl or didecyl orthophthalates	18
2917.3400	- - Other esters of orthophthalic acid	18
2917.3500	- - Phthalic anhydride	18
2917.3600	- - Terephthalic acid and its salts	18
2917.3700	- - Dimethyl terephthalate	18
2917.3900	- - Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives;	
	- Carboxylic acids with alcohol function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	- - Lactic acid, its salts and esters	18
2918.1200	- - Tartaric acid	18
2918.1300	- - Salts and esters of tartaric acid	18
2918.1400	- - Citric acid	18

2918.1500	- - Salts and esters of citric acid	18
2918.1600	- - Gluconic acid, its salts and esters	18
2918.1700	- - Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	- - Other	18
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	- - Salicylic acid and its salts	18
2918.2200	- - O-Acetylsalicylic acid, its salts and esters	18
2918.2300	- - Other esters of salicylic acid and their salts	18
2918.2900	- - Other	18
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000	- Other	18
2932	Heterocyclic compounds with oxygen hetero-atoma(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	- - Tetrahydrofuran	18
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	18
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
2932.1900	- - Other	18
	- Lactones:	
2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	18
2932.2900	- - Other lactones	18
2932.9000	- Other	18
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	

	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	- - Phenazone (antipyrin) and its derivatives	18
2933.1900	- - Other	18
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2900	- - Other	18
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	- - Pyridine and its salts	18
2933.3900	- - Other	18
2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
2933.5900	- - Other	18
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	- - Melamine	18
2933.6900	- - Other	18
	- Lactams:	
2933.7100	- - 6-Hexanelactam (epsilon-caprolactam)	18
2933.7900	- - Other lactams	18
2933.9000	- Other	18
2934	Other heterocyclic compounds:	
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18
2934.2000	- Compounds containing a benzothiazole ringsystem (whether or not hydrogenated), not further fused	18
2934.3000	- Compounds containing a phenothiazine ringsystem	

	(whether or not hydrogenated), not further fused	18
2934.9000	- Other	18
2940 2940.0000	Sugars, chemically pure, other than sucrose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939.	18
ex2941	Antibiotics:	
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
2941.2000	- Streptomycins and their derivatives; salts thereof	10
2941.3000	- Tetracyclines and their derivatives; salts thereof	10
2941.4000	- Chloramphenicol and its derivatives; salts thereof	10
2941.5000	- Erythromycin and its derivatives;	10
2941.9000	- Other	10
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	
	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.4002	- - Silver amalgams for dental fillings	50
ex 3006.6000	- Chemical contraceptive preparations based on hormones or permicides: - - Chemical contraceptive preparations based on hormones	50
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti-corrosion preparations and mould release preparations, based	

- on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:
- Containing petroleum oils or oils obtained from bituminous minerals:
 - ex 3403.1100 - - Preparations for the treatment of textile materials, leather furskins or other materials:
 - - - Waterdispersible textile lubricating preparations containing a high proportion of surface-active agents together with mineral oils and other chemicals 50
 - - Other:
 - 3403.1901 - - - Anti-rust preparations based on lanolin and dissolved in white spirit even if the content of white spirit is 70% or more by weight 50
- 3407 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):
- 3407.0001 - Preparations for use in dentistry, with a basis of plaster 50

3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches:	
3505.1000	- Dextrans and other modified starches	25
3505.1000	- Glues	25
3801	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
ex 3801.2000	- Colloidal or semi-colloidal graphite:	
	- - Colloidal graphite suspended in oil and semi-colloidal graphite	50
ex 3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings, excluding carbons for making carbon brushes	50
	- Other:	
ex 3801.9000	- - Preparations based on graphite or other carbon in the form of pastes, mixed with oil	50
3804 3804.0000	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 No. 3803, excluding concentrated sulphite lye	50
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymen; pine oil contain-	

	ing alphaterpineol as the main constituent:	
ex 3805.9000	- Other:	
	- - Crude para-cymen other than sulphite terpentine	50
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	- With a basis of amylaceous substances:	
ex 3809.1000	- - Auxillary preparations	50
ex 3809.1000	- - Other	25
	- Other:	
	- - Of a kind used in the textile or like industries:	
ex 3809.9100	- - - Auxillary preparations	50
ex 3809.9100	- - - Other	25
	- - Of a kind used in the paper or like industries:	
ex 3809.9201	- - - Auxillary preparations	50
ex 3809.9201	- - - Other	25
	- - Of a kind used in the leather or like industries:	
ex 3809.9309	- - - Auxillary preparations	50
ex 3809.9309	- - - Other	25
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
ex 3811.1100	- - Based on lead compounds, excluding for mineral oils, including gasoline	50
ex 3811.1900	- - Other, excluding for mineral oils, including gasoline	50

ex 3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals, excluding for mineral oils	50
ex 3811.2900	- - Other, excluding for mineral oils	50
ex 3811.9000	- Other, excluding for mineral oils, including gasoline	50
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.2000	- Compound plasticisers for rubber or plastics	50
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	50
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
3817.1000	- Mixed alkylbenzenes	50
3817.2000	- Mixed alkylnaphthalenes	50
3818 3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	

3823.1000	- Prepared binders for foundry moulds or cores, excluding foundry core binders based on natural resinous products	50
3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50
3823.5000	- Non-refractory mortars and concretes	50
3823.6000	- Sorbitol other than that of subheading No. 2905.44	50
	- Other:	
ex 3823.9001	- - Raw materials or auxiliary preparations for the production of industrial goods, n.e.s., excluding emulsifiers and preparations for tanning	50
3823.9002	- - Compound hardening agents	50
3823.9003	- - Inorganic composite solvents and thinners	50
3823.9004	- - Anti-rust preparations	50
3823.9005	- - Refrigerants	50
3823.9006	- - Residual products of the chemical or allied industries, n.e.s.	50
3823.9009	- - Other	50
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins):	
	- Other:	
3919.9001	- - Wall and ceiling covering	40
3919.9009	- - Other	40
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its	

	salts and esters; linoxyn:	
	- Other:	
3919.9001	- - Wall and ceiling covering	30
3919.9009	- - Other	30
ex 3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins), excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3920	Other plates, sheets, film, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn, excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30
ex 3921	Other plates, sheets, film, foil and strip, of plastics of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives,	

	coumarone-indene resins), excluding products for photo- engravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3921	Other plates, sheets, film, foil and strip, of plastics, of other high polymers, artificial resins and artificial plastic materials, including alginic acid; its salts and esters; linoxyn, excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30

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TABLE VIII TO PROTOCOL A

CSFR

Heading No.	H.S. Code	Description of products	Rate of Duty **	Year *
<u>04.03</u>		<u>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</u>		
ex	0403.10 51 to 99	- Yogurt: --Flavoured or containing added fruit or cocoa	10	2
ex	0403.90 71 to 99	- Other: -- Flavoured or containing added fruit or cocoa	30	3
<u>15.17</u>		<u>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.</u>		

** Applies from 1.1.1992 to 31.12.1994.

* Column "years" indicates number of years in which the non-agricultural component in import duty will be gradually abolished starting from 1 January 1995.

Heading No.	H.S. Code	Description of products	Rate of Duty ^{**}	Year *
ex	1517.10 10	- Margarine, excluding liquid margarine: -- Containing more than 10% but not more than 15% by weight of milkfats	20	2
ex	1517.90 10	- Other: -- Containing more than 10% but not more than 15% by weight of milkfats	20	2
<u>17.04</u>		<u>Sugar confectionery (including white chocolate), not containing cocoa.</u>		
	1704.10	- Chewing gum, whether or not sugar-coated	25	1
	1704.90 10	- Other: -- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	25	1
	30	-- White chocolate	25	1
	51 to 99	-- Other	25	3
<u>18.03</u>		<u>Cocoa paste, whether or not defatted.</u>	6	2
<u>18.04</u>		<u>Cocoa butter, fat and oil.</u>	1,5	2
<u>18.05</u>		<u>Cocoa powder, not containing added sugar or other sweetening matter.</u>	10	2
<u>18.06</u>		<u>Chocolate and other food preparations containing cocoa.</u>	15	3
<u>19.01</u>		<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included.</u>		
	1901.10	- Preparations for infant use, put up for retail sale	11	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	11	1
	1901.90	- Other:		
		-- Malt extract	9.8	3
	90	-- Other	9.8	3
<u>19.02</u>		<u>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</u>		
		- Uncooked pasta, not stuffed or otherwise prepared :		
	1902.11	-- Containing eggs	12	2
	1902.19	-- Other	12	2
ex	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
		-- Other:		
	91	--- Cooked	13	1
	99	--- Other	12	1
	1902.30	- Other pasta	10	1
	1902.40	- Couscous	11	1
<u>19.03</u>		<u>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</u>		
			4	1
<u>19.04</u>		<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.</u>		
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products		
	10	-- Obtained from maize	9	1
	30	-- Obtained from rice	free	-

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	90	-- Other	9	1
	1904.90	- Other:		
	10	-- Rice	35	1
	90	-- Other	9	1
<u>19.05</u>		<u>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</u>		
	1905.10	- Crispbread	9	2
	1905.20	- Gingerbread and the like	10	2
	1905.30	- Sweet biscuits; waffles and wafers:		
	11 to 59	---	10	3
	91	---- Waffles and wafers: ---- Salted, whether or not filled	10	1
	99	---- Other	10	3
	1905.40	- Rusks, toasted bread and similar toasted products	10	1
	1905.90	- Other	10	1
<u>21.01</u>		<u>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</u>		
ex	2101.10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
		-- Preparations:		
	99	--- Other	5	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	5	1
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	16	3
<u>21.02</u>		<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</u>		
	2102.10	- Active yeasts:		
	10	-- Culture yeast	10	3
	31 to 39	-- Bakers' yeast	8	3
	90	-- Other	8	3
ex	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:		
	11	-- Inactive yeasts: --- In tablet, cube or similar form, or immediate packing of a net content not exceeding 1 kg	8	1
	2102.30	- Prepared baking powders	9	1
<u>21.02</u>		<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</u>		
	2103.10	- Soya sauce	free	-
	2103.20	- Tomato ketchup and other tomato sauces	10	3
ex	2103.30	- Mustard flour and meal and prepared mustard:		
	90	-- Prepared mustard	9	1
ex	2103.90	- Other:		
	90	-- Other	10	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
<u>21.04</u>		<u>Soups and broths and preparations therefor; homogenised composite food preparations.</u>		
	2104.10	- Soups and broths and preparations therefor	7	1
	2104.20	- Homogenised composite food preparations	10	1
<u>21.05</u>		<u>Ice cream and other edible ice, whether or not containing cocoa.</u>	6	3
<u>21.06</u>		<u>Food preparations not elsewhere specified or included.</u>		
	2106.10	- Protein concentrates and textured protein substances	8.8	1
ex	2106.90	- Other:		
	10	-- Cheese fondues	8.2	1
	91	-- Other: --- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5 % milkfat, 2.5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	8.2	1
	99	--- Other	8.2	1
<u>22.02</u>		<u>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.</u>		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	11	1
ex	2202.90	- Other:		
	10	-- Not containing products of heading Nos. 0401 to 0404 or fat obtained from products of heading Nos. 0401 to 0404:		

Heading No.	H.S. Code	Description of products	Rate of Duty ^{1/2}	Year *
		--- Containing sugar (sucrose or invert sugar)	11	1
	91 to 99	-- Other	11	1
<u>22.03</u>		<u>Beer made from malt.</u>	24	1
<u>22.05</u>		<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</u>		
	2205.10	- In containers holding 2 l. or less	20	2
	2205.90	- Other	20	2
<u>22.08</u>		<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.</u>		
ex	2208.10	- Compound alcoholic preparations of a kind used for the manufacture of beverages:		
	90	-- Other	25	1
	2208.20	- Spirits obtained by distilling grape wine or grape marc	25	1
	2208.30	- Whiskies	15	1
	2208.40	- Rum and tafia	15	1
	2208.50	- Gin and Geneva	15	1
ex	2208.90	- Other:		
	11	-- Arrack, in containers holding:		
	19	--- 2 litres or less	15	1
		--- More than 2 litres	15	1
		-- Vodka of an alcoholic strength by volume of 45.4% vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding:		
	31 + 33	--- 2 litres or less	15	1
	39	--- More than 2 litres	15	1
		-- Other spirits, liqueurs and other spirituous beverages, in containers holding:		

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	51 + 53	--- 2 litres or less	15	1
		--- More than 2 litres		
		-- Other spiritous beverages in containers holding:		
	55 and 59	--- 2 litres or less	15	1
	71 to 79	--- More than 2 litres	15	1
		-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
	91	--- 2 litres or less	25	1
	99	--- More than 2 litres	25	1

* * * * *

ANNEX II**REFERRED TO IN SUB-PARAGRAPH (c) OF ARTICLE 2****Article 1**

1. Unless otherwise provided for in this Annex, fish and other marine products, as specified below, are covered by the provisions of the Agreement.

2. Upon the date of entry into force of the Agreement all customs duties on imports and charges having equivalent effect shall be abolished for these products originating in the EFTA States and in the CSFR unless otherwise specified below.

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh chilled or frozen:
ex 0208.90	- Other: - - Of whale ¹
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:

¹ Import ban for whale products is applied by Austria, Finland, Liechtenstein, Sweden and Switzerland on the basis of the CITES Convention.

- ex 1516.10 - Animal fats and oils and their fractions:
- - Obtained entirely from fish or marine mammals¹
- 16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
- ex 1603.00 - Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates¹
- 16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
- 16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
- 23.01 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
- ex 2301.10 - Flours, meals and pellets, of meat or meat offal; greaves:
- - Whale meal¹
- 2301.20 - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
- 23.09 Preparations of a kind used in animal feeding:
- ex 2309.90 - Other:
- - Fish solubles

¹ Import ban for whale products is applied by Austria, Finland, Liechtenstein, Sweden and Switzerland on the basis of the CITES Convention.

Article 2

1. Unless otherwise mentioned in paragraphs 2 to 4, after 31 December 1993 aid measures to the fishing sector shall fall under the disciplines of Article 19 of the Agreement and its interpretation in Annex XII.

2. The following aid measures to the fishing sector are considered normally not to be in accordance with the Agreement:

- General aid measures concerning the sector as a whole and which are not fully directed towards structural measures in accordance with the provisions of paragraph (c)(ii) of Annex XII;
- tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector;
- social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.

3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 19 of the Agreement:

- Aid measures in the form of lowest permitted domestic first hand sales prices for fish and the purchase of surpluses that are applied in order to offset serious market disturbances;
- regional aid measures to the extent that they are necessary for maintaining fishing activities in regions that are to an above-average degree dependent on such activities and where income from fishing is clearly below the national average in the fishing sector. Such regional measures shall not more than offset cost disadvantages in relation to other locations for fisheries. States Parties to the Agreement introducing or maintaining such measures shall, in accordance with the provisions of Annex XII, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.

4. The following aid measures are considered not to be in accordance with the Agreement:

- Aid in accordance with paragraph (c)(vi) of Annex XII, as concerns the fishing sector.
- Aid in accordance with paragraph (c)(viii) of Annex XII, as concerns fishing activities.

Article 3

1. Austria may maintain customs duties on imports of the following products originating in the CSFR:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:
ex 0305.42	- - Smoked herring other than kippers
ex 0305.49	- - Other smoked saltwater fish
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:
	- Fish, whole or in pieces, but not minced:
1604.12	- - Herrings

These arrangements shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

2. Austria may maintain customs duties on imports for the following fish and other marine products originating in the CSFR:

HS heading No.	Description of products
15.04 and ex 15.16	Fats and oils for human consumption

Article 4

On the following products originating in the CSFR Finland may temporarily maintain its present regime. Not later than 31 December 1992 Finland shall present a fixed timetable for the elimination of these exemptions.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04: - Salmon - Baltic herring
ex 03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04: - Salmon - Baltic herring
ex 03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen - Fresh or chilled fillets of salmon - Fresh or chilled fillets of Baltic herring (The term "fillet" shall also cover fillets where the two sides are joined together, for example, by the back or the belly.)

Article 5

1. Liechtenstein and Switzerland may maintain customs duties on imports of the following products originating in the CSFR:

HS heading No.	Description of products
ex 03.01 to 03.05	Fish, except ex 03.04 frozen fillets, other than saltwater fish, carp, eels and salmon

These arrangements shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

2. Liechtenstein and Switzerland may maintain customs duties on imports and charges having equivalent effect for the following fish and other marine products originating in the CSFR:

HS heading No.	Description of products
ex Chapter 15	Fats and oils for human consumption
ex Chapter 23	Feedingstuffs for production animals.

Article 5

On the following products originating in the CSFR Sweden may until 31 December 1993 apply quantitative restrictions on imports, in so far as this may be necessary to avoid serious disturbances in the Swedish market.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04: - Herring - Cod

Article 7

1. The CSFR may maintain customs duties on imports of the following products originating in Austria:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:
ex 0305.42	- - Smoked herring other than kippers
ex 0305.49	- - Other smoked saltwater fish
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:
	- Fish, whole or in pieces, but not minced:
1604.12	- - Herrings

2. The CSFR may maintain customs duties on imports of the following products originating in Switzerland:

HS heading No.	Description of products
ex 03.01 to 03.05	Fish, except ex 03.04 frozen fillets, other than saltwater fish, carp, eels and salmon

3. The arrangements referred to in paragraph 1 and 2 of this Article shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

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PROTOCOL B

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

1. For the purpose of implementing the Agreement, and without prejudice to the provisions of Article 2, the following products shall be considered as products originating in a State Party to this Agreement:

- (a) products wholly obtained in that State within the meaning of Article 4;
- (b) products obtained in that State incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in that State within the meaning of Article 5, or that
 - (ii) such materials originate, within the meaning of this Protocol, in any of the other States Parties to this Agreement, or that
 - (iii) such materials originate in Hungary or in Poland in application of the origin rules in the Agreements establishing Free Trade Areas between the EFTA countries on the one side and Hungary or Poland on the other, in so far as the said rules are identical to those of this Protocol.

2. For products obtained in the CSFR the provisions of paragraph 1 (b) (iii) may be applied only on condition that the necessary administrative co-operation between the CSFR, Hungary and Poland for the implementation of these provisions has been established in accordance with the provisions of this Protocol.

ARTICLE 2

1. Notwithstanding the provisions of sub-paragraphs (b) (ii) and (iii) of paragraph 1 of Article 1, products originating within the meaning of this Protocol, in any

State Party to this Agreement or in Hungary or in Poland in application of the origin rules referred to in sub-paragraph (b) (iii) of paragraph 1 of Article 1, and exported from one State to another in the same state or having undergone in the exporting State no working or processing going beyond that referred to in paragraph 5 of Article 5, retain their origin.

2. For the purpose of implementing paragraph 1, where products originating in two or more of the States Parties to this Agreement or in one or more of the States Parties to this Agreement and Hungary and/or Poland are used and those products have undergone no working or processing in the exporting State going beyond that referred to in paragraph 5 of Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in that State.

ARTICLE 3

(This Protocol does not contain an Article 3)

ARTICLE 4

The following shall be considered as wholly obtained in a State Party to this Agreement within the meaning of sub-paragraph (a) of paragraph 1 of Article 1:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);

- (h) used articles collected there fit only for the recovery of raw materials, subject to Note 5a on used tyres contained in Annex I to this Protocol;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in sub-paragraphs (a) to (i).

ARTICLE 5

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the Chapters and the headings (four digit codes) used in the Nomenclature which makes up the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the Harmonized System or HS). The expression "classified" shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the List in Annex II to this Protocol, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

5. For the purpose of implementing sub-paragraph (b) (i) of paragraph 1 of Article 1, the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying,

- chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
 - (c) (i) changes of packing and breaking up and assembly of consignments;
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
 - (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
 - (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating products;
 - (f) simple assembly of parts of articles to constitute a complete article;
 - (g) a combination of two or more operations specified in subparagraphs (a) to (f);
 - (h) slaughter of animals.

ARTICLE 6

1. The term "value" in the List in Annex II to this Protocol shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term "ex-works price" in the List in Annex II shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

ARTICLE 7

Goods originating in the sense of this Protocol and constituting a single shipment which is not split up may be transported through territory other than that of any State Party to this Agreement, of Hungary or of Poland with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Methods for administrative co-operation

ARTICLE 8

1. Originating products within the meaning of this Protocol shall, on importation into a State Party to this Agreement, benefit from the Agreement upon submission of one of the following documents:

- (a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR.1 certificate is given in Annex III to this Protocol;
- (b) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5,110 units of account.

2. The following originating products within the meaning of this Protocol shall, on importation into a State Party to the Agreement, benefit from the Agreement without it being necessary to produce any of the documents referred to in paragraph 1:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 units of account;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1,025 units of account.

These provisions shall be applied only when such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view.

3. Amounts in the national currency of the exporting State Party to the Agreement equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other States Parties to the Agreement. When the amounts are higher than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another State Party to the Agreement, of Hungary or of Poland the importing State shall recognize the amount notified by the State concerned.

4. The equivalent of a unit of account in the currencies of the States Parties to the Agreement, of Hungary or of Poland shall be the amounts specified in Annex VI to this Protocol.

5. The amounts expressed in units of account should be reviewed whenever necessary but at least every second year.

6. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

7. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR.1 certificate shall be issued by the customs authorities of a State Party to this Agreement if the goods to be exported can be considered as products originating in that State within the meaning of Article 1.

3. The customs authorities of a State Party to this Agreement may, provided that the goods to be covered by the EUR.1 certificates are in its territory, issue EUR.1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in a State Party to this Agreement or in Hungary or Poland within the meaning of Article 2.

In such cases, the issue of the EUR.1 certificate is subject to the presentation of the evidence of origin issued or made out previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in this Agreement or the Agreements referred to in subparagraph (b) (iii) of paragraph 1 of Article 1.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 certificates issued retrospectively must be endorsed with one of the following phrases: "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "DELIVRE A POSTERIORI", "NACHTRÄGLICH AUSGESTELLT", "ÖTGEFID EFTIR Å", "RILASCIATO A POSTERIORI", "UTSTJEDT SENERE", "UTFÄRDAT I EFTERHAND", "VYSTAVENO DODATEČNĚ", "VYSTAVENÉ DODATOČNĚ", "KIADVA VISSZAMENŐLEGES HATALLYAL", "WYDANE RETROSPEKTYWNIĘ".

6. In the event of the theft, loss or destruction of an EUR.1 certificate, the exporter may apply to the customs authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession.

The duplicate issued in this way must be endorsed with one of the following words: "DUPLICATE", "KAKSOISKAPPALE", "DUPLICATA", "DUPLIKAT", "EFTIRRIT", "DUPLICATO", "MASOLAT", "DUPLIKÁT".

The duplicate, which must bear the date of issue of the original EUR.1 certificate, shall take effect as from that date.

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.

8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

10. The provisions of paragraphs 2 to 9 above shall apply, *mutatis mutandis*, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.

ARTICLE 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR.1 certificate is issued within the meaning of paragraph 5 of Article 9 after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

- indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,
- certify that no EUR.1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

5. Applications for EUR.1 certificates and the evidence of origin referred to in the second sub-paragraph of paragraph 3 of Article 9, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

ARTICLE 11

1. EUR.1 certificates shall be made out on the form of which a specimen is given in Annex III to this Protocol. This form shall be printed in one or more of the official languages of the States Parties to this Agreement or in English. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.
2. The EUR.1 certificate shall be 210 x 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The States Parties to this Agreement may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference to such approval. Each EUR.1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

ARTICLE 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.
2. Without prejudice to paragraph 5 of Article 5, where, at the request of the person declaring the goods at customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments under the conditions laid down by

the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date is due to *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
- (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
 - certified proof of the conditions under which the goods have stayed in the transit country;
- (c) or, failing these, any substantiating documents.

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4 and 5 of Article 10, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR.1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 9.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR.1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as "LT certificates". The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that Box 11, 'Customs endorsement', of the EUR.1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V to this Protocol; this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR.1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Yksinkertaistettu menettely", "Procédure simplifiée", "Vereinfachtes Verfahren", "Einföldud afgreidsla", "Procedura semplificata", "Forenklet prosedyre", "Förenklad procedur", "Zjednodusené rizení", "Zjedodusené konanie", "Egyszerűsített eljárás", "Uproszczona procedura". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR.1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR.1 certificate one of the following phrases:

"LT certificate valid until ...",
"LT-todistus voimassa ... saakka",
"certificat LT valable jusqu'au ...",
"LT-Certificat gültig bis ...",
"LT-skirteini gildir til ...",
"certificato LT valido fino al ...",
"LT-sertifikat gyldig til ...",
"LT-certifikat giltigt till ...",
"LT osvědčení platné do ...",
"LT osvedčenie platné do ...",
"LT bizonyítvány érvényes ... -ig",
"Świadectwo LT ważne do ...",

(date indicated in numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m³, etc.) Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding paragraphs 1 to 3 of Article 12, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in a State Party to this Agreement, in Hungary or in Poland and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the States Parties to this Agreement.

The customs authorities of the exporting state may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex IV to this Protocol in place of EUR.1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the official languages of the States Parties to this Agreement or in English. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter's authorization number, or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the application for EUR.1 certificates or for LT certificates are made or under which the declaration concerning the origin of goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this

period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR.1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second sub-paragraph of paragraph 3 of Article 9.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the States Parties to this Agreement on customs formalities and the use of customs documents.

ARTICLE 14

The declaration referred to in paragraph 1 (c) of Article 8 shall be made out by the exporter in the form given in Annex IV to this Protocol in one of the official languages of the States Parties to this Agreement or in English. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

ARTICLE 15

1. The exporter or his representative shall submit with his request for an EUR.1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in paragraphs 2 and 3 of Article 13 and of the declarations referred to in paragraphs 1 (b) and 1 (c) of Article 8.

ARTICLE 16

1. Goods sent from an EFTA country or from the CSFR for exhibition in a country other than a State Party to this Agreement, Hungary or Poland, and sold after the exhibition for importation into the CSFR or into an EFTA country shall benefit on importation from the provisions of this Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in an EFTA country or in the CSFR and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from an EFTA country or from the CSFR to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in the CSFR or in an EFTA country;
- (c) the goods have been consigned during the exhibition or immediately thereafter to the CSFR or to an EFTA country in the state in which they were sent for exhibition;

- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR.1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

ARTICLE 17

1. In order to ensure the proper application of this Title, the States Parties to this Agreement shall assist each other through their respective customs administrations, in checking the authenticity and accuracy of EUR.1 certificates, including those issued under paragraph 3 of Article 9 and the exporters' declarations made on invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative co-operation to be applied in due time in the States Parties to this Agreement.

3. The customs authorities of the States Parties to this Agreement shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.

4. Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect particulars for the purpose of obtaining a preferential treatment for goods.

5. The States Parties to this Agreement shall take all necessary steps to ensure that goods traded under cover of an EUR.1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in a State Party to this Agreement and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the

customs authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

ARTICLE 18

1. Subsequent verifications of EUR.1 certificates and of exporters' declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR.1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for a *posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR.1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 26. The decisions shall be taken by the Joint Committee.

For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR.1 certificates used in place thereof, for at least two years.

TITLE III

Final provisions

ARTICLE 19

The States Parties to this Agreement shall each take the steps necessary to implement this Protocol.

ARTICLE 20

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 21

Goods which conform to the provisions of Title I and which on the date of entry into force of the Agreement are either being transported or are being held in a State Party to this Agreement in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from that date, to the customs authorities of the importing State of evidence of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ARTICLE 22

The States Parties to this Agreement undertake to introduce measures necessary to ensure that the EUR.1 certificates which their customs authorities are authorized to issue in pursuance of this Agreement are issued under the conditions laid down by this Agreement. They also undertake to provide the administrative co-operation necessary for this purpose, in particular to check on the itinerary of goods traded under this Agreement and the places in which they have been held.

ARTICLE 23

1. Without prejudice to the provisions of Protocol A, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption of customs duty of whatever kind when products originating in a State Party to this Agreement, in Hungary or in Poland, are concerned.

2. In this Article, the term "customs duty" also means charges having an effect equivalent to customs duty.

ARTICLE 24

1. Where, by virtue of this Agreement, imports into an EFTA State are to be treated differently from imports covered by the EFTA Convention, the treatment provided for by this Agreement shall be applied to all products which are accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in the CSFR, or by any such evidence of origin issued in an EFTA State and bearing the expression "EFTA-CSFR Trade".

2. An exporter in an EFTA State or his representative shall enter the expression "EFTA-CSFR Trade" on the evidence of origin in trade between the EFTA States in cases where products have obtained their originating status by virtue of this Agreement by use of materials originating in the CSFR, Hungary or in Poland.

3. Notwithstanding the provisions of paragraph 1, products originating in an EFTA State which are re-exported from the CSFR, shall benefit at import into an EFTA State from treatment equal to that which they would have received, had they been sent directly from one EFTA State to another. The products must be in the same state or have undergone no working or processing in the CSFR going beyond that referred to in paragraph 5 of Article 5. This treatment will be granted only upon submission to the customs authorities of the importing EFTA State of an EUR.1 certificate issued by the appropriate customs office in the CSFR, in which the expression "Application Article 24.3" has been inserted and authenticated by the stamp of the said office.

ARTICLE 25

1. Originating products within the meaning of this Protocol shall, on importation into the CSFR benefit from the Agreement also upon submission of an EUR.1 certificate issued by a customs office in Hungary or in Poland in which the expression "Application Article 25" has been inserted and authenticated by the stamp of the said office.

2. When products, previously imported into the CSFR accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in an EFTA State, are re-exported to Hungary or to Poland, the CSFR shall undertake to issue EUR.1 certificates with the expression "Application Article 25", provided that the products are re-exported in the same state or have undergone no working or processing in the CSFR going beyond that referred to in paragraph 5 of Article 5.

ARTICLE 26

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 28 of the Agreement charged with carrying out administrative co-operation with a view to ensuring a practical, correct and uniform application of this Protocol as well as a continuous information and consultation process between experts.

It shall be composed of experts from the States Parties to the Agreement responsible for questions related to customs and origin matters.

ARTICLE 27

For the purpose of implementing sub-paragraph (b) (ii) or (iii) of paragraph 1 of Article 1 any product originating in the territory of a State Party to this Agreement shall, on exportation to the territory of another State Party to this Agreement, be treated as a non-originating product during the period or periods in which the last-mentioned State Party to this Agreement applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Agreement.

ANNEX I

EXPLANATORY NOTES

Note 1 - Article 1

The term "State Party to this Agreement" shall also cover the territorial waters of this State.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State Party to this Agreement to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 - Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a State Party to this Agreement except as provided for in Article 2.

If originating products exported from a State Party to this Agreement to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 - Articles 1 and 2

In order to determine whether goods are originating products it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 - Article 4 (f)

The term "its vessels" shall apply only to vessels:

- (a) which are registered or recorded in a State Party to this Agreement;

- (b) which sail under the flag of a State Party to this Agreement;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;
- (d) of which the captain and officers are all nationals of a State Party to this Agreement;
- (e) of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

Note 5 - Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the origin rules.

2. Where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 5a - sub-paragraph (h) of Article 4

In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

Note 6 - Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 7 - Article 6

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

"Customs value" shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 - Paragraph 1 of Article 8

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of paragraph 2 of Article 8, are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 - Paragraph 1 of Article 17 and Article 22

Where an EUR.1 certificate has been issued under the conditions laid down in paragraph 3 of Article 9 and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative co-operation, true copies of the evidence of origin issued or made out previously relating to those goods.

Note 10 - Article 23

"Drawback of customs duty or exemption from customs duty of whatever kind" shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

"Products used in manufacture" shall mean any products in respect of which a "drawback of customs duty or exemption from customs duty of whatever kind" is requested as a result of the export of originating products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

ANNEX II

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

INTRODUCTORY NOTES

General

Note 1

- 1.1 The first two columns in the List describe the product obtained. The first column gives the heading number, or the Chapter number, used in the Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 4 only applies to the part of that heading or Chapter as described in column 2.
- 1.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.
- 1.3 Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

- 2.1 The term "manufacture" covers any kind of working or processing including "assembly" or specific operations. However, see paragraph 5 of Note 3 below.
- 2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.

- 2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.
- 3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

- For example:

An engine of heading No. 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 7224 in the list. It can then count as originating in the value calculation for the

engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5 Even if the change of heading rule or the rule contained in the List are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of paragraph 5 of Article 5.

Note 4

- 4.1 The rule in the List represents the minimum amount of working or processing required and the carrying out or more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at later stage is not.
- 4.2 When a rule in the List specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

- *For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

- *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3 When a rule in the List specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

- For example:

The rule for heading No. 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

- For example:

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-wovens cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

See also paragraph 3 of Note 7 in relation to textiles.

4.4 If in a rule in the List two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5

5.1 The term "natural fibres" is used in the List to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term "natural fibres" includes fibres that have been carded, combed or otherwise processed but not spun.

- 5.2 The term "natural fibres" includes horsehair of heading No. 0503, silk of headings Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings Nos. 5101 to 5105, the cotton fibres of headings Nos. 5201 to 5203 and the other vegetable fibres of headings Nos. 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the List to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 5501 to 5507.

Note 6:

- 6.1 In the case of the products classified within those headings in the List where a reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraph 3 and 4 of Note 6 below).
- 6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

- **For example:**
A yarn of heading No. 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.
 - **For example:**
A woollen fabric of heading No. 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric
 - **For example:**
Tufted textile of heading No. 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.
 - **For example:**
If the tufted textile concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.
 - **For example:**
A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.
- 6.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 % in respect of this yarn.

- 6.4 In the case of products incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm., sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7

- 7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the List in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.
- 7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.
- *For example:*
If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.
- 7.4 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
ex 04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 13.02	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 17.02	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No. 17.02

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni - except for those containing more than 20% by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No. 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: - Not containing cocoa: - Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos. 20.01, 20.04 and 20.05 and uncooked, boiled or steamed sweet corn, frozen, of heading No. 07.10, may not be used
	-- Other	Manufacture in which:

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
	- Containing cocoa	<ul style="list-style-type: none"> - all the cereals and their derivatives (except maize of the species "Zea indurata" and durum wheat and their derivatives) used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product <p>Manufacture from materials not classified within heading No. 18.06, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11 ¹
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05

¹ However, until 30 November 1993, maize flour ("masa" flour), obtained by the "nixtamalization" method (alkaline cooking and steeping), may be used

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 22.02	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09; containing sugar or milk or milkfats	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 22.08	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - all the grapes or any material derived from grapes used must be wholly obtained <p>OR</p> <ul style="list-style-type: none"> - if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
27.10	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	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	-- Human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.02 (cont'd)	<ul style="list-style-type: none"> — Animal blood prepared for therapeutic or prophylactic uses — Blood fractions other than antisera, haemoglobin and serum globulin — Haemoglobin, blood globulin and serum globulin -- Other 	<p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>
ex 31.05	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No. 32.05 does not exceed 20% of the ex-works price of the product
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32

² A "group" is regarded as any part of the heading separated from the rest by a semi-colon

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 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; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29 Manufacture from materials of any heading, except: - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
37.01 (cont'd)	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 (cont'd)	<ul style="list-style-type: none"> - The following of heading No. 38.23: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water insoluble salts and their esters -- Sorbitol other than that of heading No. 29.05 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	

<i>HS Heading No.</i>	<i>Description of product</i>		<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)		(3)
ex 39.01 to 39.15 (cont'd)	- Addition products	homopolymerization	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	- Other		Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex- works price of the product ¹
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile- butadiene-styrene copolymer (ABS)		Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex- works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked		Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex- works price of the product

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.16 to 39.21 (cont'd)	- Other: - Addition products homopolymerization	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion, of rubber tyres	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 43.02 (cont'd)	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger- jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
	- Other	Manufacture from materials not classified in heading No. 49.09 or 49.11
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ¹ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread	Manufacture from single yarn ¹

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 50 to 55 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.02 (cont'd)	- Needleloom felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.04 (cont'd)		<ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper-making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
Ch.57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 57 (cont'd)		<ul style="list-style-type: none"> - Natural fibres, or - Chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning
	- Of other felt	
	- Other	
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn ¹

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 58 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
58.10	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.02 (cont'd)	- Containing not more than 90% by weight of textile materials	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.05 (cont'd)		<ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
59.06	Rubberised textile fabrics, other than those of heading No. 59.02:	
	- Knitted or crocheted fabrics	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ²

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

² See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 61 (cont'd)	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ²
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ² OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ² OR Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ²
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture ₂ from unbleached single yarn ^{1,2} OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

1 For special conditions relating to products made of a mixture of textile materials, see *Introductory Note 6*

2 See *Introductory Note 7*

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
62.13 and 62.14 (cont'd) ex 62.17	- Other Interlinings for collars and cuffs, cut out	Manufacture from unbleached single yarn ^{1,2} Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other: -- Embroidered -- Other	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp Manufacture from unbleached single yarn ^{1,3} OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product Manufacture from unbleached single yarn ^{1,3}
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

2 See Introductory Note 7

3 For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape), see Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
63.06	Tarpaulins, sails for boats, sail-boards or landcraft, awnings, sun-blinds, tents and camping goods:	
	- Of non-wovens	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn ¹
ex 63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ²

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

2 See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01

¹ See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
cx 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
78.01	<p>Unwrought lead:</p> <ul style="list-style-type: none"> - Refined lead - Other 	<p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used</p>
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth-boring tools	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex Ch. 84	Nuclear reactors ¹ , boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

¹ For nuclear fuel elements of heading No. 84.01, the rule in column (3) does not apply until 31 December 1993. However, materials classified in heading No. 84.01 may be used provided their value does not exceed 5% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
(1)	(2)		
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.12	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
ex 84.13	Rotary positive displacement pumps	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product, are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 84.14	Industrial fans, blowers and the like	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
(1)	(2)	(3)	(4)
84.29	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	
		- where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.39 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.52 (cont'd)	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, - where the value of all the non- originating ma- terials used in assembling the head (without motor) does not exceed the value of the originat- ing materials used, and - the thread ten- sion, crochet and zigzag mechanisms used are already originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.69 to 84.72	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex Ch. 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; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.18 (cont'd)		- the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: - Electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
(1)	(2)		
85.19 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.21	Video recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.24	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Matrices and masters for the production of records - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
		<ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product 	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
85.28 (cont'd)	- Video recording or re-producing apparatus incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.28 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28 - Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.29 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.42	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
86.08	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	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	-- Not exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product
	-- Exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.11 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(1)	(3) or (4)
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:		
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 90.05 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 90.06 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.16	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
90.18 (cont'd)	- Dentists' chairs incorporat- ing dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.19	Mechano-therapy appliances; massage apparatus; psycho- logical aptitude-testing ap- paratus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respira- tion apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.19 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		(3)	or (4)
(1)	(2)	(3)	(4)
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
		(1)	(3)	(4)
ex Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	or	
91.05	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
91.09	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
		<i>(3)</i>	<i>or (4)</i>
91.11	Watch cases and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not plated, or clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ch. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: <ul style="list-style-type: none"> - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.13 (cont'd)	- Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

**ANNEX III TO PROTOCOL B
MOVEMENT CERTIFICATE**

<p>1. Exporter (Name, full address, country)</p> <p>3. Consignee (Name, full address, country) (Optional)</p>	<p align="center">EUR 1 No. A 000.000</p> <p align="center"><i>See notes overleaf before completing this form</i></p> <p>2. Certificate used in preferential trade between</p> <hr/> <p align="center">and</p> <p align="center"><i>(Insert appropriate countries, group of countries or territories)</i></p> <table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none; padding: 5px;">4. Country, group of countries or territory in which the products are considered as originating</td> <td style="width:50%; border: none; padding: 5px;">5. Country, group of countries or territory of destination</td> </tr> </table>	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination		
<p>6. Transport details (Optional)</p>	<p>7. Remarks</p>		
<p>8. Item number; marks and numbers; number and kind of packages (1); description of goods</p>	<p>9. Gross weight (kg) or other measure (litres, c.u.m., etc.)</p>	<p>10. Invoices (Optional)</p>	
<p>11. CUSTOMS ENDORSEMENT</p> <p>Declaration certified</p> <p>Export document (2) Form _____ No. _____</p> <p>Customs office _____</p> <p>Issuing country or territory _____</p> <p>_____</p> <p>Date _____</p> <p align="center">_____ (Signature)</p>	<p align="center">12. DECLARATION BY THE EXPORTER</p> <p>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.</p> <p>Place and date: _____</p> <p align="center">_____ (Signature)</p>		

1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

2) Complete only where the regulations of the exporting country or territory require.

Stamp

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p>	<p>Verification carried out shows that this certificate (1)</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>_____ (Place and date) Stamp</p>	<p>_____ (Place and date) Stamp</p>
<p>_____ (Signature)</p>	<p>_____ (Signature)</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<p style="text-align: center;">EUR. 1 No. A 000.000</p> <p style="text-align: center;">See notes overleaf before completing this form</p> <p>2. Application for a certificate to be used in preferential trade between</p>				
3. Consignee (Name, full address, country) (Optional)	<p style="text-align: center;">and</p> <p style="text-align: center;">(insert appropriate countries, group of countries or territories)</p> <table border="1" style="width: 100%;"> <tr> <td data-bbox="723 568 932 710">4. Country, group of countries or territory in which the products are considered as originating</td> <td data-bbox="932 568 1141 710">5. Country, group of countries or territory of destination</td> </tr> </table>			4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination				
6. Transport details (Optional)	7. Remarks				
<p>1) If goods are not packed, indicate number of articles or units * in bulk * as appropriate.</p>	8. Item number; marks and numbers; number and kind of packages (1); description of goods	9. Gross weight (kg) or other measure (litres, c.u.m., etc.)	10. Invoices (Optional)		

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents (1):

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

(1) For example: Import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same mass.

ANNEX IV TO PROTOCOL B

Declaration referred to in paragraph 1(b) and 1(c) of Article 8

I the undersigned exporter of the goods covered by this document declare that except where otherwise indicated¹ the goods meet the conditions required to obtain originating status in preferential trade with

.....²

and that the country of origin of the goods is

.....^{2,3}

.....
(Place and date)

.....
(Signature)

(The signature must be followed by the name
of the signatory in clear script)

¹ *When an invoice also includes products not originating in Austria, the CSFR, Finland, Iceland, Hungary, Norway, Poland, Sweden, or Switzerland the exporter must clearly indicate them.*

² *Austria, the CSFR, Finland, Hungary, Iceland, Norway, Poland, Sweden, or Switzerland.*

³ *Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.*

ANNEX IV TO PROTOCOL B

The declaration referred to in sub-paragraphs 1 (b) and (c) of Article 8 in Czech, Finnish, French, German, Hungarian, Icelandic, Italian, Norwegian, Polish, Slovak and Swedish.

Czech:

Já, podepsaný vývozce zboží uvedeného v tomto dokladu, prohlašuji, že pokud není jinak uvedeno, toto zboží odpovídá podmínkám stanoveným pro obdržení charakteru původu zboží pro preferenční oběh zboží s a země původu je

Finnish:

Allekirjoittanut tässä asiakirjassa mainittujen tavaroiden viejä ilmoittaa, että tavarat, ellei toisin ole merkitty, täyttävät alkuperäiseman saavuttamiseksi vaadittavat ehdot kanssa käytävässä etuuskohteluun oikeutetussa kaupassa ja että tavaroiden alkuperämaa on

French:

Je soussigné, exportateur des marchandises couvertes par le présent document, déclare que sauf indication contraire ces marchandises répondent aux conditions fixées pour obtenir le caractère originaire dans les échanges préférentiels avec et sont originaires de

German:

Der Unterzeichnete, Ausführer der Waren, auf die sich diese Handelsrechnung bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, die Voraussetzungen für die Erlangung der Ursprungseigenschaft im präferenzbegünstigten Warenverkehr mit erfüllen und daß das Ursprungsland der Waren ist.

Hungarian:

Alulírott, a jelen okmány által fedezett áruk exportöre kijelentem hogy eltérő jelzés hiányában az áruk a-val folytatott kedvezményes kereskedelében a származó helyzet megszerzésének feltételeit kielégítik és az áruk származási országa:

Icelandic:

Undirritaður, útflytjandi vara sem skjal þetta tekur til, lýsir því yfir að vörurnar, nema annars sé getið, uppfylla skilyrði til að hljóta upprunaréttindi í friðindaviðskiptum við og upprunaland varanna er

Italian:

Io sottoscritto, esportatore delle merci contemplate nel presente documento, dichiaro che, salvo indicazione contraria, le merci rispondono alle condizioni fissate per ottenere il carattere originario negli scambi preferenziali con e sono originarie di

Norwegian:

Undertegnede eksportør av de i dette dokument omfattede varer erklærer at varene, med mindre annet er angitt, oppfyller betingelsene for å oppnå opprinnelsestatus i preferansesamhandelen med og har opprinnelse i

Polish:

Ja, niżej podpisany eksporter towarów objętych tym dokumentem, oświadczam, że z wyjątkiem gdzie wskazano inaczej, towary spełniają warunki potrzebne do uzyskania statusu pochodzenia w handlu preferencyjnym z i, że krajem pochodzenia towarów jest

Slovak:

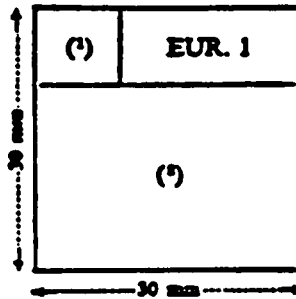
Podpísaný vývozca tovaru uvedeného v tomto doklade vyhlasujem, že pokiaľ nie je uvedené ináč, tento tovar zodpovedá podmienkam stanoveným pre obdržanie charakteru pôvodu pre preferenčný obeh tovaru s a krajina pôvodu je

Swedish:

Undertecknad exportör av de varor som omfattas av detta dokument försäkrar att varorna, om inte annat markerats, uppfyller villkoren för att anses som ursprungsvaror i den förmånsberättigade handeln med och att varornas ursprungsland är

ANNEX V TO PROTOCOL B

Special stamp referred to in sub-paragraph 4 (b) of Article 13¹



() Initials or coat of arms of the exporting Member State*

() Such information as is necessary for the identification of the approved exporter*

ANNEX VI TO PROTOCOL B¹⁾

The amounts, referred to in paragraph 4 of Article 8 of Protocol B, equivalent to a unit of account in the currencies of the States Parties to this Agreement are the following:

Austrian Schilling	14.4794
Finnish Markka	4.88483
Icelandic Krona	74.8336
Norwegian Krone	7.98528
Swedish Krona	7.59059
Swiss Franc	1.70478
CSFR Koruna	20.68
Hungarian Forint	99.18
Polish Zloty	12591

- 1) The value limits referred to in Article 8, paragraphs 1(c) and 2(a) and (b), of Protocol B, expressed in the national currencies of the EFTA countries, the CSFR, Hungary and Poland are therefore the following:

	small packages (365 u.a.)	travellers' personal luggage (1,025 u.a.)	invoice declaration limit (5,110 u.a.)
Austrian Schilling	6,000	15,000	74,000
Finnish Markka	1,800	5,000	25,000
Icelandic Krona	27,300	76,700	382,400
Norwegian Krone	2,900	8,200	40,800
Swedish Krona	3,000	8,000	39,000
Swiss Franc	650	1,800	8,800
CSFR Koruna	7,000	22,000	110,000
Hungarian Forint	36,000	102,000	507,000
Polish Zloty	4.600,000	12.900,000	64.300,000

ANNEX IIIREFERRED TO IN PARAGRAPH 2 OF ARTICLE 4Products to which a particular timetable for the duty reductions apply

1. Customs duties on imports applicable in Austria and Sweden on products listed in Table A of this Annex (products covered by the Treaty establishing the European Coal and Steel Community) originating in the CSFR shall be progressively abolished in accordance with the following timetables:

- (a) In Austria each duty shall be reduced to 50% of the basic duty on the date of entry into force of the Agreement;

further reductions to 40%, 20%, 10% and 0% of the basic duty shall be made on 1 January 1994, 1995, 1996 and 1997, respectively.

- (b) In Sweden each duty shall be reduced to 80% of the basic duty on the date of entry into force of the Agreement;

further reductions to 60%, 40%, 20%, 10% and 0% of the basic duty shall be made on 1 January 1993, 1994, 1995, 1996 and 1997, respectively.

2. Customs duties on imports applicable in Norway and Sweden on products listed in Table B of this Annex originating in the CSFR shall be progressively abolished in accordance with the following timetable:

Each duty shall be reduced to 80% of the basic duty on the date of entry into force of the Agreement;

further reductions to 60%, 40%, 20% and 0% of the basic duty shall be made on 1 January 1993, 1994, 1995 and 1996, respectively.

3. Customs duties on imports applicable in Austria, Norway and Sweden on textile and clothing products listed in Tables C, D and E, respectively, of this Annex originating in the CSFR shall be progressively abolished in accordance with the following timetables:

- (a) In Austria each duty shall be reduced to 65% of the basic duty on the date of entry into force of the Agreement;

further reductions to four-sevenths, three-sevenths, two-sevenths, and one-seventh of the basic duty shall be made on 1 January 1994, 1995, 1996 and 1997, respectively. The remaining duty shall be eliminated on 1 January 1998.

- (b) In Norway and Sweden each duty shall be reduced to five-seventh of the basic duty on the date of entry into force of the Agreement;

further reductions to four-sevenths, three-sevenths, two-sevenths and one-seventh of the basic duty shall be made on 1 January 1994, 1995, 1996 and 1997, respectively. The remaining duty shall be eliminated on 1 January 1998.

4. As Liechtenstein and Switzerland shall reduce customs duties on industrial products originating in the CSFR to 0% of the basic duties on the date of entry into force of the Agreement they may, in case of serious disturbances on the domestic market resulting from lower protection on products listed in Tables A to E of this Annex during the period of dismantling of customs duties for these products, re-introduce duties providing for a level of protection not higher than the one prevailing at that time for the other EFTA States and in any case not higher than the MFN duties in force at that time.

* * * * *

TABLE A TO ANNEX III

Heading No.	H.S. Code	Description of products
<u>26.01</u>		<u>Iron ores and concentrates, including roasted iron pyrites.</u>
		- Iron ores and concentrates, other than roasted iron pyrites :
	2601.11	-- Non-agglomerated
	2601.12	-- Agglomerated
<u>26.02</u>		<u>Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</u>
<u>26.19</u>	2619.00	<u>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</u>
ex	2619.00	- Blast-furnace dust
<u>27.01</u>		<u>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</u>
<u>27.02</u>		<u>Lignite, whether or not agglomerated, excluding jet.</u>
<u>27.04</u>	2704.00	<u>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</u>

Heading No.	H.S. Code	Description of products
ex	2704.00	- Coke and semi-coke of coal or of lignite, excluding coke and semi-coke for the manufacture of electrodes
<u>72.01</u>		<u>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</u>
<u>72.02</u>		<u>Ferro-alloys.</u>
		- Ferro-manganese :
	7202.11	-- Containing by weight more than 2 % of carbon
		- Other :
ex	7202.99	-- Other: --- Ferro-phosphorous containing by weight more than 3 % but less than 15 % of phosphorus
<u>72.03</u>		<u>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</u>
<u>72.04</u>		<u>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</u>
<u>72.06</u>		<u>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).</u>
<u>72.07</u>		<u>Semi-finished products of iron or non-alloy steel.</u>
		- Containing by weight less than 0.25 % of carbon:
ex	7207.11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness: --- Rolled or obtained by continuous casting

Heading No.	H.S. Code	Description of products
ex	7207.12	-- Other, of rectangular (other than square) cross-section: --- Rolled or obtained by continuous casting
ex	7207.19	-- Other: --- Of circular or polygonal cross-section and blanks for angles, shapes and sections, rolled or obtained by continuous casting
ex	7207.20	- Containing by weight 0.25 % or more of carbon: -- Of rectangular (including square), circular or polygonal cross-section and blanks for angles, shapes and sections, rolled or obtained by continuous casting
<u>72.08</u>		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</u>
		- In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	7208.11	-- Of a thickness exceeding 10 mm
	7208.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm
	7208.13	-- Of a thickness of 3 mm or more but less than 4.75 mm
	7208.14	-- Of a thickness of less than 3 mm - Other, in coils, not further worked than hot-rolled :
	7208.21	-- Of a thickness exceeding 10 mm
	7208.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm

Heading No.	H.S. Code	Description of products
	7208.23	-- Of a thickness of 3 mm or more but less than 4.75 mm
	7208.24	-- Of a thickness of less than 3 mm - Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	7208.31	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief
	7208.32	-- Other, of a thickness exceeding 10 mm
	7208.33	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm
	7208.34	-- Other, of a thickness of 3 mm or more but less than 4.75 mm
	7208.35	-- Other, of a thickness of less than 3 mm - Other, not in coils, not further worked than hot-rolled :
	7208.41	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief
	7208.42	-- Other, of a thickness exceeding 10 mm
	7208.43	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm
	7208.44	-- Other, of a thickness of 3 mm or more but less than 4.75 mm
	7208.45	-- Other, of a thickness of less than 3 mm
ex	7208.90	- Other: -- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)

Heading No.	H.S. Code	Description of products
<u>72.09</u>		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</u>
		- In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	7209.11	-- Of a thickness of 3 mm or more
	7209.12	-- Of a thickness exceeding 1 mm but less than 3 mm
	7209.13	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7209.14	-- Of a thickness of less than 0.5 mm
		- Other, in coils, not further worked than cold-rolled (cold-reduced) :
	7209.21	-- Of a thickness of 3 mm or more
	7209.22	-- Of a thickness exceeding 1 mm but less than 3 mm
	7209.23	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7209.24	-- Of a thickness of less than 0.5 mm
		- Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa :
	7209.31	-- Of a thickness of 3 mm or more
	7209.32	-- Of a thickness exceeding 1 mm but less than 3 mm
	7209.33	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm

Heading No.	H. S. Code	Description of products
	7209.34	-- Of a thickness of less than 0.5 mm - Other, not in coils, not further worked than cold-rolled (cold-reduced) :
	7209.41	-- Of a thickness of 3 mm or more
	7209.42	-- Of a thickness exceeding 1 mm but less than 3 mm
	7209.43	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7209.44	-- Of a thickness of less than 0.5 mm
ex	7209.90	- Other: -- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
<u>72.10</u>		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</u>
		- Plated or coated with tin :
ex	7210.11	-- Of a thickness of 0.5 mm or more: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.12	-- Of a thickness of less than 0.5 mm: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.20	- Plated or coated with lead, including terne-plate: -- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) - Electrolytically plated or coated with zinc :

Heading No.	H.S. Code	Description of products
ex	7210.31	<ul style="list-style-type: none"> -- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.39	<ul style="list-style-type: none"> -- Other: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square) - Otherwise plated or coated with zinc :
ex	7210.41	<ul style="list-style-type: none"> -- Corrugated: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.49	<ul style="list-style-type: none"> -- Other: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.50	<ul style="list-style-type: none"> - Plated or coated with chromium oxides or with chromium and chromium oxides: -- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.60	<ul style="list-style-type: none"> - Plated or coated with aluminium: -- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square)
ex	7210.70	<ul style="list-style-type: none"> - Painted, varnished or coated with plastics: --- Not further worked than surface-treated or simply cut into shapes other than rectangular (including square):

Heading No.	H.S. Code	Description of products
ex	7210.90	<ul style="list-style-type: none"> - Other: -- Other than silvered, gilded, platinum-plated or enamelled not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square)
<u>72.11</u>		<p><u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</u></p>
	7211.11	<ul style="list-style-type: none"> - Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa : -- 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
	7211.12	<ul style="list-style-type: none"> -- Other, of a thickness of 4.75 mm or more
	7211.19	<ul style="list-style-type: none"> -- Other - Other, not further worked than hot-rolled :
	7211.21	<ul style="list-style-type: none"> -- 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
	7211.22	<ul style="list-style-type: none"> -- Other, of a thickness of 4.75 mm or more
	7211.29	<ul style="list-style-type: none"> -- Other
ex	7211.30	<ul style="list-style-type: none"> - Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa: -- Of a width exceeding 500 mm

Heading No.	H.S. Code	Description of products
		- Other, not further worked than cold-rolled (cold-reduced) :
ex	7211.41	-- Containing by weight less than 0.25 % of carbon: --- Of a width exceeding 500 mm --- Of a width not exceeding 500 mm in coils intended for the manufacture of tinplate
ex	7211.49	-- Other: --- Of a width exceeding 500 mm:
ex	7211.90	- Other: -- Of a width exceeding 500 mm not further worked than surface-treated
<u>72.12</u>		<u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</u>
ex	7212.10	- Plated or coated with tin: -- Tinplate, not further worked than surface-treated -- Other, of a width exceeding 500 mm, not further worked than surface-treated - Electrolytically plated or coated with zinc:
ex	7212.21	-- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa: --- Of a width exceeding 500 mm, not further worked than surface-treated
ex	7212.29	-- Other: --- Of a width exceeding 500 mm, not further worked than surface-treated
ex	7212.30	- Otherwise plated or coated with zinc: -- Of a width exceeding 500 mm, not further worked than surface-treated

Heading No.	H.S. Code	Description of products
ex	7212.40	<ul style="list-style-type: none"> - Painted, varnished or coated with plastics: -- Tinplate, not further worked than varnished -- Other, of a width exceeding 500 mm, not further worked than surface-treated
ex	7212.50	<ul style="list-style-type: none"> - Otherwise plated or coated than silvered, gilded, platinum-plated or enamelled not further worked than surface-treated: -- Of a width exceeding 500 mm
ex	7212.60	<ul style="list-style-type: none"> - Clad: -- Of a width exceeding 500 mm, not further worked than surface-treated -- Of a width not exceeding 500 mm, hot-rolled, not further worked than clad
<u>72.13</u>		<u>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</u>
<u>72.14</u>		<u>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</u>
	7214.20	<ul style="list-style-type: none"> - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
	7214.30	<ul style="list-style-type: none"> - Of free-cutting steel
	7214.40	<ul style="list-style-type: none"> - Other, containing by weight less than 0.25 % of carbon
	7214.50	<ul style="list-style-type: none"> - Other, containing by weight 0.25 % or more but less than 0.6 % of carbon
	7214.60	<ul style="list-style-type: none"> - Other, containing by weight 0.6 % or more of carbon
<u>72.15</u>		<u>Other bars and rods of iron or non-alloy steel.</u>

Heading No.	H.S. Code	Description of products
ex	7215.90	- Other: -- Hot-rolled, hot-drawn or extruded, not further worked than clad
<u>72.16</u>		<u>Angles, shapes and sections of iron or non-alloy steel.</u>
	7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :
	7216.21	-- L sections
	7216.22	-- T sections
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :
	7216.31	-- U sections
	7216.32	-- I sections
	7216.33	-- H sections
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded
ex	7216.90	- Other: -- Hot-rolled, hot-drawn or extruded, not further worked than clad
<u>72.18</u>		<u>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</u>
	7218.10	- Ingots and other primary forms
ex	7218.90	- Other: -- Rolled or obtained by continuous casting

Heading No.	H.S. Code	Description of products
<u>72.19</u>		<u>Flat-rolled products of stainless steel, of a width of 600 mm or more.</u>
		- Not further worked than hot-rolled, in coils :
	7219.11	-- Of a thickness exceeding 10 mm
	7219.12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm
	7219.13	-- Of a thickness of 3 mm or more but less than 4.75 mm
	7219.14	-- Of a thickness of less than 3 mm
		- Not further worked than hot-rolled, not in coils :
	7219.21	-- Of a thickness exceeding 10 mm
	7219.22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm
	7219.23	-- Of a thickness of 3 mm or more but less than 4.75 mm
	7219.24	-- Of a thickness of less than 3 mm
		- Not further worked than cold-rolled (cold-reduced) :
	7219.31	-- Of a thickness of 4.75 mm or more
	7219.32	-- Of a thickness of 3 mm or more but less than 4.75 mm
	7219.33	-- Of a thickness exceeding 1 mm but less than 3 mm
	7219.34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm
	7219.35	-- Of a thickness of less than 0.5 mm
ex	7219.90	- Other: -- Not further worked than surface treated including cladding, or simply cut into shapes of other than rectangle (including square)

Heading No.	H.S. Code	Description of products
<u>72.20</u>		<u>Flat-rolled products of stainless steel, of a width of less than 600 mm.</u>
		- Not further worked than hot-rolled :
	7220.11	-- Of a thickness of 4.75 mm or more
	7220.12	-- Of a thickness of less than 4.75 mm
ex	7220.20	- Not further worked than cold-rolled (cold-reduced): -- Of a width exceeding 500 mm
ex	7220.90	- Other: -- Of a width exceeding 500 mm, not further worked than surface-treated, including cladding -- Of a width not exceeding 500 mm, hot-rolled, not further worked than clad
<u>72.21</u>		<u>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</u>
<u>72.22</u>		<u>Other bars and rods of stainless steel: angles, shapes and sections of stainless steel.</u>
	7222.10	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded
ex	7222.30	- Other bars and rods: -- Hot-rolled, hot-drawn or extruded, not further worked than clad
ex	7222.40	- Angles, shapes and sections: -- Not further worked than hot-rolled, hot-drawn or extruded, including those not further worked than clad
<u>72.24</u>		<u>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</u>
	7224.10	- Ingots and other primary forms
ex	7224.90	- Other: -- Hot-rolled or obtained by continuous casting

Heading No.	H.S. Code	Description of products
<u>72.25</u>		<u>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</u>
	7225.10	- Of silicon-electrical steel
ex	7225.20	- Of high speed steel: -- Not further worked than rolled, not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square)
	7225.30	- Other, not further worked than hot-rolled, in coils
	7225.40	- Other, not further worked than hot-rolled, not in coils
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)
ex	7225.90	- Other: -- Not further worked than surface-treated, including cladding or simply cut into shapes other than rectangular (including square)
<u>72.26</u>		<u>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</u>
ex	7226.10	- Of silicon-electrical steel: -- Not further worked than hot-rolled -- Other, of a width exceeding 500 mm
ex	7226.20	- Of high speed steel: -- Not further worked than hot-rolled -- Not further worked than cold-rolled (cold-reduced) of a width exceeding 500 mm -- Other: --- Of a width exceeding 500 mm, not further worked than surface-treated, including cladding --- Of a width not exceeding 500 mm, hot-rolled, not further worked than clad - Other :
	7226.91	-- Not further worked than hot-rolled

Heading No.	H.S. Code	Description of products
ex	7226.92	-- Not further worked than cold-rolled (cold-reduced): --- Of a width exceeding 500 mm
ex	7226.99	-- Other: --- Of a width exceeding 500 mm, not further worked than surface-treated, including cladding --- Of a width not exceeding 500 mm, hot-rolled, not further worked than clad
<u>72.27</u>		<u>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</u>
<u>72.28</u>		<u>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</u>
ex	7228.10	- Bars and rods, of high speed steel: -- Not further worked than hot-rolled, hot-drawn or extruded, including those not further worked than clad
ex	7228.20	- Bars and rods, of silico-manganese steel: -- Not further worked than hot-rolled, hot-drawn or extruded, including those not further worked than clad
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded
ex	7228.60	- Other bars and rods: -- Hot-rolled, hot-drawn or extruded, not further worked than clad
ex	7228.70	- Angles, shapes and sections: -- Not further worked than hot-rolled, hot-drawn or extruded, including those not further worked than clad
	7228.80	- Hollow drill bars and rods
<u>73.01</u>		<u>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</u>

Heading No.	H.S. Code	Description of products
	7301.10	- Sheet piling
<u>73.02</u>		<u>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</u>
ex	7302.10	- Rails: -- Other than current conducting with parts of non-ferrous metal
	7302.20	- Sleepers (cross-ties)
ex	7302.40	- Fish-plates and sole plates: -- Rolled
ex	7302.90	- Other: -- Check-rails

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TABLE B TO ANNEX III

<u>HS heading No.</u>	<u>Description of products</u>
39.01	Polymers of ethylene, in primary forms
39.03	Polymers of styrene, in primary forms
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms
3904.10	- Polyvinyl chloride, not mixed with any other substances
	- Other polyvinyl chloride:
3904.21	-- Non-plasticised
3904.22	-- Plasticised
3904.30	- Vinyl chloride-vinyl acetate copolymers
3904.40	- Other vinyl chloride polymers

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TABLE C TO ANNEX III

Heading No.	H.S. Code	Description of products
<u>52.04</u>		<u>Cotton sewing thread, whether or not put up for retail sale.</u>
		- Not put up for retail sale :
	5204.11	-- Containing 85 % or more by weight of cotton
	5204.19	-- Other
<u>52.05</u>		<u>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</u>

Heading No.	H.S. Code	Description of products
<u>52.06</u>		<u>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</u>
<u>52.08</u>		<u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².</u>
<u>52.09</u>		<u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².</u>
<u>52.10</u>		<u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².</u>
<u>52.11</u>		<u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².</u>
<u>52.12</u>		<u>Other woven fabrics of cotton.</u>
<u>55.08</u>		<u>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</u>
	5508.10	- Of synthetic staple fibres
<u>55.09</u>		<u>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</u>
<u>55.11</u>		<u>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</u>
	5511.10	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres

Heading No.	H.S. Code	Description of products
	5511.20	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres
<u>58.01</u>		<u>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.</u>
	5801.10	- Of wool or fine animal hair - Of cotton :
	5801.21	-- Uncut weft pile fabrics
	5801.22	-- Cut corduroy
	5801.23	-- Other weft pile fabrics
	5801.24	-- Warp pile fabrics, épinglé (uncut)
	5801.25	-- Warp pile fabrics, cut
	5801.26	-- Chenille fabrics - Of man-made fibres :
	5801.31	-- Uncut weft pile fabrics
	5801.32	-- Cut corduroy
	5801.33	-- Other weft pile fabrics
	5801.34	-- Warp pile fabrics, épinglé (uncut)
	5801.35	-- Warp pile fabrics, cut
	5801.36	-- Chenille fabrics
<u>58.02</u>		<u>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.</u>

Heading No.	H.S. Code	Description of products
<u>58.11</u>		<u>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 No. 58.10.</u>
<u>60.01</u>		<u>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</u>
<u>60.02</u>		<u>Other knitted or crocheted fabrics.</u>
ex	6002.20	- Other, of a width not exceeding 30 cm: -- Of wool, of cotton or of man-made fibres - Other fabrics, warp knit (including those made on galloon knitting machines) :
	6002.41	-- Of wool or fine animal hair
	6002.42	-- Of cotton
	6002.43	-- Of man-made fibres - Other :
	6002.91	-- Of wool or fine animal hair
	6002.92	-- Of cotton
	6002.93	-- Of man-made fibres

Heading No.	H.S. Code	Description of products
<u>61.01</u>		<u>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.</u>
		- Overcoats, jackets, blazers and other garments, including ski-suits:
ex	6101.10	-- Of wool or fine animal hair
ex	6101.20	-- Of cotton
ex	6101.30	-- Of man-made fibres
<u>61.02</u>		<u>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.</u>
		- Overcoats, jackets, blazers and other garments, including ski-suits:
ex	6102.10	-- Of wool or fine animal hair
ex	6102.20	-- Of cotton
ex	6102.30	-- Of man-made fibres
<u>61.03</u>		<u>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</u>
		- Jackets and blazers :
	6103.31	-- Of wool or fine animal hair
	6103.32	-- Of cotton
	6103.33	-- Of synthetic fibres

Heading No.	H.S. Code	Description of products
	6103.39	-- Of other textile materials
<u>61.04</u>		<u>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</u>
		- Jackets and blazers :
	6104.31	-- Of wool or fine animal hair
	6104.32	-- Of cotton
	6104.33	-- Of synthetic fibres
	6104.39	-- Of other textile materials
		- Dresses :
	6104.41	-- Of wool or fine animal hair
	6104.42	-- Of cotton
	6104.43	-- Of synthetic fibres
	6104.44	-- Of artificial fibres
<u>61.05</u>		<u>Men's or boys' shirts, knitted or crocheted.</u>
<u>61.06</u>		<u>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</u>
	6106.10	- Of cotton
	6106.20	- Of man-made fibres
ex	6106.90	- Of other textile materials: -- Of wool

Heading No.	H.S. Code	Description of products
<u>61.07</u>		<u>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</u>
		- Underpants and briefs:
	6107.11	-- Of cotton
	6107.12	-- Of man-made fibres
	6107.19	-- Of other textile materials
<u>61.08</u>		<u>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</u>
		- Briefs and panties :
	6108.21	-- Of cotton
	6108.22	-- Of man-made fibres
	6108.29	-- Of other textile materials
<u>61.09</u>		<u>T-shirts, singlets and other vests, knitted or crocheted.</u>
<u>61.10</u>		<u>Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</u>
	6110.10	- Of wool or fine animal hair
	6110.20	- Of cotton
	6110.30	- Of man-made fibres

Heading No.	H.S. Code	Description of products
<u>61.12</u>		<u>Track suits, ski suits and swimwear, knitted or crocheted.</u>
		- Track suits :
	6112.11	-- Of cotton
	6112.12	-- Of synthetic fibres
	6112.19	-- Of other textile materials
<u>61.13</u>	6113.00	<u>Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.</u>
<u>61.14</u>		<u>Other garments, knitted or crocheted.</u>
	6114.10	- Of wool or fine animal hair
	6114.20	- Of cotton
	6114.30	- Of man-made fibres
<u>61.15</u>		<u>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</u>
		- Panty hose and tights :
	6115.12	-- Of synthetic fibres, measuring per single yarn 67 decitex or more
	6115.19	-- Of other textile materials
	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
		- Other :
	6115.91	-- Of wool or fine animal hair

Heading No.	H.S. Code	Description of products
	6115.92	-- Of cotton
	6115.93	-- Of synthetic fibres
	6115.99	-- Of other textile materials
<u>62.01</u>		<u>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.</u>
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :
		-- Parkas, anoraks, wind-cheaters, waister-jackets and the like, of wool, cotton or man-made fibres:
ex	6201.11	--- Of wool or fine animal hair
ex	6201.12	--- Of cotton
ex	6201.13	--- Of man-made fibres
		- Other :
ex	6201.91	-- Of wool or fine animal hair: --- Of wool
	6201.92	-- Of cotton
	6201.93	-- Of man-made fibres
<u>62.02</u>		<u>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.</u>
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :
		-- Parkas, anoraks, wind-cheaters, waister-jackets and the like, other than knitted or crocheted, of wool, cotton or man-made fibres:
ex	6202.11	--- Of wool or fine animal hair: ---- Of wool

Heading No.	H.S. Code	Description of products
ex	6202.12	--- Of cotton
ex	6202.13	--- Of man-made fibres - Other :
ex	6202.91	-- Of wool or fine animal hair: --- Of wool
	6202.92	-- Of cotton
	6202.93	-- Of man-made fibres
<u>62.03</u>		<u>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</u> - Trousers, bib and brace overalls, breeches and shorts : -- Breeches, shorts other than swimwear and trousers (including slacks), of wool, of cotton, or of man-made fibres:
ex	6203.41	--- Of wool or fine animal hair: ---- Of wool
ex	6203.42	--- Of cotton
ex	6203.43	--- Of synthetic fibres
ex	6203.49	--- Of other textile materials: ---- Of artificial fibres
<u>62.04</u>		<u>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</u> - Dresses : 6204.41 -- Of wool or fine animal hair 6204.42 -- Of cotton

Heading No.	H.S. Code	Description of products
	6204.43	-- Of synthetic fibres
	6204.44	-- Of artificial fibres
		- Trousers, bib and brace overalls, breeches and shorts :
		-- Trousers and slacks, of wool, of cotton, or of man-made fibres:
ex	6204.61	--- Of wool or fine animal hair: ---- Of wool
ex	6204.62	--- Of cotton
ex	6204.63	--- Of synthetic fibres
ex	6204.69	--- Of other textile materials: ---- Of artificial fibres
<u>62.05</u>		<u>Men's or boys' shirts.</u>
	6205.10	- Of wool or fine animal hair
	6205.20	- Of cotton
	6205.30	- Of man-made fibres
<u>62.06</u>		<u>Women's or girls' blouses, shirts and shirt-blouses.</u>
	6206.20	- Of wool or fine animal hair
	6206.30	- Of cotton
	6206.40	- Of man-made fibres
<u>62.07</u>		<u>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</u>

Heading No.	H.S. Code	Description of products
<u>62.08</u>		<u>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</u>
<u>63.02</u>		<u>Bed linen, table linen, toilet linen and kitchen linen.</u>
		- Other bed linen, printed:
	6302.21	-- Of cotton
	6302.22	-- Of man-made fibres
	6302.29	-- Of other textile materials
		- Other bed linen :
	6302.31	-- Of cotton
	6302.32	-- Of man-made fibres
	6302.39	-- Of other textile materials
		- Other table linen :
	6302.51	-- Of cotton
	6302.53	-- Of man-made fibres:
	6302.59	-- Of other textile materials
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
		- Other :
	6302.91	-- Of cotton
	6302.93	-- Of man-made fibres
	6302.99	-- Of other textile materials

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TABLE D TO ANNEX III

<u>HS heading No.</u>	<u>Description of products</u>
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. - Of polyethylene or polypropylene:
5607.41	-- Binder or bales twine
5607.49	-- Other
5607.50	- Of other synthetic fibres
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
59.09	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials
61.05	Men's or boys' shirts, knitted or crocheted
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted - Track suits:
6112.11	-- Of cotton
6112.12	-- Of synthetic fibres
6112.19	-- Of other textile materials
6112.20	- Ski suits

<u>HS heading No.</u>	<u>Description of products</u>
ex 61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
	- Panty hose and tights:
ex 6115.11	-- Of synthetic fibres, measuring per single yarn less than 67 decitex, except those elasticated by means of rubber threads
ex 6115.12	-- Of synthetic fibres, measuring per single yarn 67 decitex or more, except those elasticated by means of rubber threads
ex 6115.19	-- Of other textile materials, except those elasticated by means of rubber threads
	- Stockings, socks and other hosiery:
ex 6115.91	-- Of wool or fine animal hair, except those elasticated by means of rubber threads
ex 6115.92	-- Of cotton, except those elasticated by means of rubber threads
ex 6115.93	-- Of synthetic fibres, except those elasticated by means of rubber threads
ex 6115.99	-- Of other textile materials, except those elasticated by means of rubber threads
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)

<u>HS heading No.</u>	<u>Description of products</u>
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys shirts
62.10	Garments made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07
62.11	Track suits, ski suits and swimwear; other garments
6211.20	- Ski suits
	- Other garments, men's or boys':
6211.31	-- Of wool or fine animal hair
6211.32	-- Of cotton
6211.33	-- Of man-made fibres
6211.39	-- Of other textile materials
	- Other garments, women's or girls':
6211.41	-- Of wool or fine animal hair
6211.42	-- Of cotton
6211.43	-- Of man-made fibres
6211.49	-- Of other textile materials
63.02	Bed linen, table linen, toilet linen and kitchen linen
	- Bed linen, not knitted or crocheted, printed:
6302.21	-- Of cotton
ex 6302.22	-- Of man-made fibres, except non-wovens
6302.29	-- Of other textile materials
	- Bed linen, not knitted or crocheted, other:
6302.31	-- Of cotton
ex 6302.32	-- Of man-made fibres, except non-wovens
6302.39	-- Of other textile materials

<u>HS heading No.</u>	<u>Description of products</u>
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
	- Knitted or crocheted:
6303.11	-- Of cotton
6303.12	-- Of synthetic fibres
6303.19	-- Of other textile materials
	- Other:
ex 6303.91	-- Of cotton, except interior blinds
ex 6303.92	-- Of synthetic fibres, except interior blinds
ex 6303.99	-- Of other textile materials, except interior blinds
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods
	- Tents:
6306.21	-- Of cotton
6306.22	-- Of synthetic fibres
6306.29	-- Of other textile materials
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
	- Sleeping bags
9404.30	
9404.90	- Other

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TABLE E TO ANNEX III

<u>HS heading No</u>	<u>Description of products</u>
51.09	Yarn of wool or fine animal hair, put up for retail sale
51.11	Woven fabrics of carded wool or of carded fine animal hair
51.12	Woven fabrics of combed wool or of combed fine animal hair
52.04	Cotton sewing thread, whether or not put up for retail sale
ex 52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail (except 5205.15, 5205.25, 5205.35 and 5205.45 -- Yarn measuring per single yarn less than 125 decitex /exceeding 80 metric number per single yarn/)
ex 52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale (except 5206.15, 5206.25, 5206.35 and 5206.45 -- Yarn measuring per single yarn less than 125 decitex /exceeding 80 metric number per single yarn/)

- 52.07 Cotton yarn (other than sewing thread) put up for retail sale
- ex 52.08 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m² (except ex 5208.11:
- Unbleached:
-- Plain weave, weighing not more than 100g/m²:
--- Not mercerised, weighing per m² 14 g or more but not more than 40g, containing per cm² 13 or more but not more than 24 threads in the warp and weft combined)
- 52.09 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²
- 52.10 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²
- 52.11 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²
- 52.12 Other woven fabrics of cotton
- 54.01 Sewing thread of man-made filaments, whether or not put up for retail sale
- ex 5401.20 - Of artificial filaments:
-- put up for retail sale
- 54.07 Woven fabrics of synthetic filament yarn including woven fabrics obtained from materials of heading No. 54.04
- 54.08 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05
- 55.08 Sewing thread of man-made staple fibres, whether or not put up for retail sale
- 55.09 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale

- 55.10 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale
- 55.11 Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale
- 55.12 Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres
- 55.13 Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²
- 55.14 Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²
- 55.15 Other woven fabrics of synthetic staple fibres
- 55.16 Woven fabrics of artificial staple fibres
- 56.01 Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps
- Wadding; other articles of wadding:
- 5601.21 -- Of cotton
- 5601.22 -- Of man-made fibres
- 5601.29 -- Other
- 56.02 Felt, whether or not impregnated, coated, covered or laminated
- 56.03 Nonwovens, whether or not impregnated, coated, covered or laminated
- 56.04 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics

- 56.07 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
- ex 5607.50 - Of other synthetic fibres:
5607.90 -- Of synthetic staple fibres
- Other
- 56.08 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
- ex 57.02 Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs, (except ex 5702.20 - Floor coverings of coconut fibre (coir), not mixed with other fibres)
- ex 57.03 Carpets and other textile floor coverings, tufted, whether or not made up, (except ex 5703.90 - Floor coverings of coconut fibre (coir), not mixed with other fibres)
- 57.04 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
- ex 57.05 Other carpets and other textile floor coverings, whether or not made up, (except ex 5705.00 - Of coconut fibre (coir), not mixed with other fibres)
- 58.01 Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06
- 58.02 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03
- 58.03 Gauze, other than narrow fabrics of heading No. 58.06
- 58.04 Tullies and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs

- 58.06 Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
- 58.07 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
- 58.08 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
- 59.01 Textile fabrics coated with gum or amylose substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
- ex 59.02 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
- ex 5902.10 - Of nylon or other polyamides:
 -- Other
- ex 5902.20 - Of polyesters:
 -- Other
- 5902.90 - Other
- 59.03 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02
- 59.04 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
- 59.05 Textile wall coverings
- 59.09 Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials
- 59.10 Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material
- 59.11 Textile products and articles, for technical uses, specified in Note 7 to this Chapter

- 60.01 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted
- 60.02 Other knitted or crocheted fabrics
- 61.01 Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03
- 61.02 Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04
- 61.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
- 61.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
- 61.05 Men's or boys' shirts, knitted or crocheted
- 61.06 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
- 61.07 Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
- 61.08 Women's or girls' slips petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted
- 61.09 T-shirts, singlets and other vests, knitted or crocheted
- 61.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
- 61.11 Babies' garments and clothing accessories, knitted or crocheted
- 61.12 Track suits, ski suits and swimwear, knitted or crocheted

- 61.13 Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07
- 61.14 Other garments, knitted or crocheted
- 61.15 Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted
- 61.16 Gloves, mittens and mitts, knitted or crocheted
- 61.17 Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories
- 62.01 Men's or boys' overcoats, car-coats, capes cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No.62.03
- 62.02 Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
- 62.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
- 62.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
- 62.05 Men's or boys' shirts
- 62.06 Women's or girls' blouses, shirts and shirt-blouses
- 62.07 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
- 62.08 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles

- 62.09 Babies' garments and clothing accessories
- 62.10 Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07
- 62.11 Track suits, ski suits and swimwear; other garments
- 62.12 Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
- 62.14 Shawls, scarves, mufflers, mantillas, veils and the like
- 62.15 Ties, bow ties and cravats
- 63.01 Blankets and travelling rugs
- 63.02 Bed linen, table linen, toilet linen and kitchen linen
- 63.03 Curtains (including drapes) and interior blinds; curtains or bed valances
- 63.04 Other furnishing articles, excluding those of heading No. 94.04
- 63.06 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods
- 63.07 Other made up articles, including dress patterns
- 94.04 Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
- 9404.30 - Sleeping bags
- ex 9404.90 - Other:
-- Bed covers, quilted bedspreads and cushions, not fitted with springs

ANNEX IV**REFERRED TO IN PARAGRAPH 3 OF ARTICLE 4**

1. For the products specified in Table A to this Annex originating in an EFTA State, the CSFR shall abolish all customs duties and charges having equivalent effect on the date of entry into force of the Agreement.

2. For the products specified in Table B to this Annex originating in an EFTA State, the CSFR shall progressively abolish all customs duties and charges having equivalent effect in accordance with the following timetable:

On 1 January 1995 each duty shall be reduced to 80% of the basic duty;

further reductions to 60%, 40% and 0% of the basic duty shall be made on 1 January 1997, 1999 and 2001, respectively.

3. For the products specified in Table C to this Annex originating in an EFTA State, the CSFR shall progressively abolish all customs duties and charges having equivalent effect in accordance with the following timetable:

On the date of entry into force of the Agreement each duty shall be reduced to 80% of the basic duty;

further reductions to 60%, 40%, 20% and 0% of the basic duty shall be made on 1 January 1995, 1997, 1999 and 2001, respectively.

4. For the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System and covered by this Agreement but not specified in Tables A, B or C to this Annex, which originate in an EFTA State, the CSFR shall progressively abolish all customs duties and charges having equivalent effect in accordance with the following timetable:

On the date of entry into force of the Agreement each duty shall be reduced to 80% of the basic duty;

further reductions to 40% and 0% of the basic duty shall be made on 1 January 1995 and 1997, respectively.

* * * * *

TABLE A TO ANNEX IV

Heading No.	H.S. Code	Description of products
<u>25.01</u>		<u>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.</u>
<u>25.02</u>		<u>Unroasted iron pyrites.</u>
<u>25.03</u>		<u>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</u>
<u>25.04</u>		<u>Natural graphite.</u>
<u>25.05</u>		<u>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</u>
	2505.90	- Other
<u>25.06</u>		<u>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u>

Heading No.	H.S. Code	Description of products
<u>25.07</u>		<u>Kaolin and other kaolinic clays, whether or not calcined.</u>
<u>25.08</u>		<u>Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</u>
<u>25.09</u>		<u>Chalk</u>
<u>25.10</u>		<u>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</u>
<u>25.11</u>		<u>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.</u>
<u>25.12</u>		<u>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.</u>
<u>25.13</u>		<u>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</u>
<u>25.14</u>		<u>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u>
<u>25.15</u>		<u>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u>

Heading No.	H.S. Code	Description of products
<u>25.16</u>		<u>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</u>
<u>25.17</u>		<u>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.</u>
<u>25.18</u>		<u>Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).</u>
<u>25.19</u>		<u>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</u>
	2519.10	- Natural magnesium carbonate (magnesite)
<u>25.20</u>		<u>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</u>
	2520.20	- Plasters

Heading No.	H.S. Code	Description of products
<u>25.21</u>		<u>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</u>
<u>25.22</u>		<u>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.</u>
<u>25.24</u>		<u>Asbestos</u>
<u>25.25</u>		<u>Mica, including splittings; mica waste</u>
<u>25.26</u>		<u>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</u>
<u>25.27</u>		<u>Natural cryolite; natural chiolite.</u>
<u>25.28</u>		<u>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.</u>
<u>25.29</u>		<u>Felspar; leucite; nepheline and nepheline syenite; fluorspar.</u>
<u>25.30</u>		<u>Mineral substances not elsewhere specified or included.</u>
<u>26.01</u>		<u>Iron ores and concentrates, including roasted iron pyrites.</u>
<u>26.02</u>		<u>Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</u>

Heading No.	H.S. Code	Description of products
<u>26.03</u>		<u>Copper ores and concentrates.</u>
<u>26.04</u>		<u>Nickel ores and concentrates.</u>
<u>26.05</u>		<u>Cobalt ores and concentrates.</u>
<u>26.06</u>		<u>Aluminium ores and concentrates.</u>
<u>26.07</u>		<u>Lead ores and concentrates.</u>
<u>26.08</u>		<u>Zinc ores and concentrates.</u>
<u>26.09</u>		<u>Tin ores and concentrates.</u>
<u>26.10</u>		<u>Chromium ores and concentrates.</u>
<u>26.11</u>		<u>Tungsten ores and concentrates.</u>
<u>26.10</u>		<u>Uranium or thorium ores and concentrates.</u>
<u>26.13</u>		<u>Molybdenum ores and concentrates.</u>
<u>26.11</u>		<u>Titanium ores and concentrates.</u>
<u>26.15</u>		<u>Niobium, tantalum, vanadium or zirconium ores and concentrates.</u>
<u>26.10</u>		<u>Precious metal ores and concentrates.</u>
<u>26.17</u>		<u>Other ores and concentrates.</u>
<u>26.18</u>		<u>Granulated slag (slag sand) from the manufacture of iron or steel.</u>

Heading No.	H.S. Code	Description of products
<u>26.19</u>		<u>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</u>
<u>26.20</u>		<u>Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.</u>
		- Containing mainly zinc :
	2620.11	-- Hard zinc spelter
	2620.19	-- Other
	2620.30	- Containing mainly copper
	2620.40	- Containing mainly aluminium
	2620.50	- Containing mainly vanadium
	2620.90	- Other
<u>26.21</u>		<u>Other slag and ash, including seaweed ash (kelp).</u>
<u>27.01</u>		<u>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</u>
<u>27.02</u>		<u>Lignite, whether or not agglomerated, excluding jet.</u>
<u>27.03</u>		<u>Peat (including peat litter), whether or not agglomerated.</u>
<u>27.04</u>		<u>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</u>
<u>27.05</u>		<u>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</u>

Heading No.	H.S. Code	Description of products
<u>27.06</u>		<u>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</u>
<u>27.07</u>		<u>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</u>
	2707.10	- Benzole
	2707.20	- Toluole
	2707.30	- Xylole
	2707.40	- Naphthalene
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method
	2707.60	- Phenols
		- Other :
	2707.91	-- Creosote oils
<u>27.09</u>		<u>Petroleum oils and oils obtained from bituminous minerals, crude.</u>
<u>27.11</u>		<u>Petroleum gases and other gaseous hydrocarbons.</u>
<u>27.12</u>		<u>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</u>
	2712.90	- Other

Heading No.	H.S. Code	Description of products
<u>27.13</u>		<u>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</u>
<u>27.14</u>		<u>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</u>
	2714.10	- Bituminous or oil shale and tar sands
<u>27.15</u>		<u>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).</u>
<u>27.16</u>		<u>Electrical energy.</u>
<u>28.01</u>		<u>Fluorine, chlorine, bromine and iodine.</u>
	2801.20	- Iodine
	2801.30	- Fluorine; bromine
<u>28.02</u>		<u>Sulphur, sublimed or precipitated; colloidal sulphur.</u>
<u>28.03</u>		<u>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</u>
<u>28.04</u>		<u>Hydrogen, rare gases and other non-metals.</u>
	2804.70	- Phosphorus
	2804.80	- Arsenic
	2804.90	- Selenium

Heading No.	H.S. Code	Description of products
<u>28.05</u>		<u>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</u>
<u>28.06</u>	2806.10	<u>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</u> - Hydrogen chloride (hydrochloric acid)
<u>28.09</u>		<u>Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.</u>
<u>28.10</u>		<u>Oxides of boron; boric acids.</u>
<u>28.11</u>		<u>Other inorganic acids and other inorganic oxygen compounds of non-metals.</u> - Other inorganic oxygen compounds of non-metals :
	2811.21	-- Carbon dioxide
	2811.23	-- Sulphur dioxide
	2811.29	-- Other
<u>28.13</u>		<u>Sulphides of non-metals; commercial phosphorus trisulphide.</u>
<u>28.14</u>		<u>Ammonia, anhydrous or in aqueous solution.</u>
	2814.10	- Anhydrous ammonia
<u>28.15</u>		<u>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</u> - Sodium hydroxide (caustic soda) :
	2815.11	-- Solid

Heading No.	H.S. Code	Description of products
<u>28.16</u>		<u>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</u>
<u>28.18</u>		<u>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</u>
	2818.20	- Aluminium oxide, other than artificial corundum
	2818.30	- Aluminium hydroxide
<u>28.22</u>		<u>Cobalt oxides and hydroxides; commercial cobalt oxides.</u>
<u>28.24</u>		<u>Lead oxides; red lead and orange lead.</u>
<u>28.25</u>		<u>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</u>
	2825.90	- Other
<u>28.27</u>		<u>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</u>
		- Other chlorides :
	2827.31	-- Of magnesium
	2827.37	-- Of tin
<u>28.29</u>		<u>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</u>
		- Chlorates :
	2829.11	-- Of sodium
<u>28.30</u>		<u>Sulphides; polysulphides.</u>

Heading No.	H.S. Code	Description of products
	2830.30	- Cadmium sulphide
<u>28.32</u>		<u>Sulphites; thiosulphates.</u>
<u>28.33</u>		<u>Sulphates; alums; peroxosulphates (persulphates).</u>
		- Sodium sulphates :
	2833.11	-- Disodium sulphate
		- Other sulphates :
	2833.22	-- Of aluminium
	2833.23	-- Of chromium
	2833.29	-- Other
	2833.30	- Alums
<u>28.36</u>		<u>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</u>
	2836.20	- Disodium carbonate
	2836.40	- Potassium carbonates
	2836.60	- Barium carbonate
		- Other :
	2836.91	-- Lithium carbonates
	2836.92	-- Strontium carbonate
<u>28.40</u>		<u>Borates; peroxoborates (perborates).</u>
	2840.20	- Other borates
<u>28.41</u>		<u>Salts of oxometallic or peroxometallic acids.</u>
	2841.30	- Sodium dichromate

Heading No.	H.S. Code	Description of products
	2841.40	- Potassium dichromate
	2841.80	- Tungstates (wolframates)
	2841.90	- Other
<u>28.43</u>		<u>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</u>
		- Silver compounds :
	2843.29	-- Other
<u>28.44</u>		<u>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</u>
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds
	2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products
<u>28.46</u>		<u>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</u>
<u>28.47</u>		<u>Hydrogen peroxide, whether or not solidified with urea.</u>
<u>28.49</u>		<u>Carbides, whether or not chemically defined.</u>
	2849.20	- Of silicon

Heading No.	H. S. Code	Description of products
<u>28.51</u>		<u>Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</u>
<u>29.03</u>		<u>Halogenated derivatives of hydrocarbons.</u>
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :
	2903.21	-- Vinyl chloride (chloroethylene)
	2903.40	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens
<u>29.05</u>		<u>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Saturated monohydric alcohols :
	2905.11	-- Methanol (methyl alcohol)
	2905.13	-- Butan-1-ol (propyl alcohol) and
	2905.14	-- Other butanols
	2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)
		- Unsaturated monohydric alcohols:
	2905.22	-- Acyclic terpene alcohols
	2905.29	-- Other
<u>29.06</u>		<u>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Cyclanic, cyclenic or cycloterpenic :

Heading No.	H.S. Code	Description of products
	2906.11	-- Menthol
	2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols
	2906.14	-- Terpeneols
	2906.19	-- Other
		- Aromatic :
	2906.21	-- Benzyl alcohol
	2906.29	-- Other
<u>29.07</u>		<u>Phenols; phenol-alcohols.</u>
		- Monophenols :
	2907.12	-- Cresols and their salts
	2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof
	2907.14	-- Xylenols and their salts
	2907.19	-- Other
		- Polyphenols :
	2907.21	-- Resorcinol and its salts
<u>29.08</u>		<u>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</u>
	2908.90	- Other
<u>29.11</u>		<u>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
<u>29.12</u>		<u>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</u>

Heading No.	H.S. Code	Description of products
		- Acyclic aldehydes without other oxygen function :
	2912.12	-- Ethanal (acetaldehyde)
		- Cyclic aldehydes without other oxygen function :
	2912.29	-- Other
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :
	2912.49	-- Other
<u>29.14</u>		<u>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Acyclic ketones without other oxygen function :
	2914.11	-- Acetone
	2914.12	-- Butanone (methyl ethyl ketone)
	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :
	2914.21	-- Camphor
	2914.23	-- Ionones and methylionones
	2914.29	-- Other
	2914.30	- Aromatic ketones without other oxygen function
<u>29.15</u>		<u>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Esters of acetic acid :

Heading No.	H.S. Code	Description of products
	2915.32	-- Vinyl acetate
<u>29.17</u>		<u>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2917.12	-- Adipic acid, its salts and esters
	2917.14	-- Maleic anhydride
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives
	2917.35	-- Phthalic anhydride
<u>29.26</u>		<u>Nitrile-function compounds.</u>
	2926.10	- Acrylonitrile
<u>29.29</u>		<u>Compounds with other nitrogen function.</u>
	2929.10	- Isocyanates
<u>29.32</u>		<u>Heterocyclic compounds with oxygen hetero-atom(s) only.</u>
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :
	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol
		- Lactones :
	2932.21	-- Coumarin, methylcoumarins and ethylcoumarins

Heading No.	H.S. Code	Description of products
<u>29.33</u>		<p><u>Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.</u></p> <p>- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :</p> <p>-- Melamine</p>
<u>29.35</u>		<p><u>Sulphonamides.</u></p>
<u>29.36</u>		<p><u>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</u></p> <p>- Vitamins and their derivatives, unmixed :</p> <p>-- Vitamins A and their derivatives</p> <p>-- Vitamin B1 and its derivatives</p> <p>-- Vitamin B2 and its derivatives</p> <p>-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives</p> <p>-- Vitamin B6 and its derivatives</p> <p>-- Vitamin B12 and its derivatives</p> <p>- Other, including natural concentrates</p>
<u>29.37</u>		<p><u>Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.</u></p> <p>- Pituitary (anterior) or similar hormones, and their derivatives</p> <p>- Adrenal cortical hormones and their derivatives :</p>

Heading No.	H.S. Code	Description of products
	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrhydrocortisone)
	2937.22	-- Halogenated derivatives of adrenal cortical hormones
	2937.29	-- Other
		- Other hormones and their derivatives; other steroids used primarily as hormones :
	2937.91	-- Insulin and its salts
	2937.99	-- Other
<u>29.38</u>		<u>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</u>
<u>29.39</u>		<u>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</u>
		- Alkaloids of cinchona and their derivatives; salts thereof :
	2939.21	-- Quinine and its salts
	2939.29	-- Other
	2939.30	- Caffeine and its salts
	2939.70	- Nicotine and its salts
<u>29.41</u>		<u>Antibiotics.</u>
	2941.20	- Streptomycins and their derivatives; salts thereof
	2941.40	- Chloramphenicol and its derivatives; salts thereof
	2941.50	- Erythromycin and its derivatives; salts thereof
	2941.90	- Other

Heading No.	H.S. Code	Description of products
<u>30.02</u>		<u>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</u>
<u>30.03</u>		<u>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</u>
	3003.10	<ul style="list-style-type: none"> - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives - Containing hormones or other products of heading No. 29.37 but not containing antibiotics :
	3003.31	-- Containing insulin
<u>30.05</u>		<u>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</u>
	3005.90	- Other
<u>30.06</u>		<u>Pharmaceutical goods specified in Note 3 to this Chapter.</u>
	3006.10	<ul style="list-style-type: none"> - Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics
	3006.20	- Blood-grouping reagents

Heading No.	H.S. Code	Description of products
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
	3006.50	- First-aid boxes and kits
<u>31.01</u>		<u>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.</u>
<u>31.02</u>		<u>Mineral or chemical fertilisers, nitrogenous.</u>
	3102.30	- Ammonium nitrate, whether or not in aqueous solution
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.70	- Calcium cyanamide
<u>31.03</u>		<u>Mineral or chemical fertilisers, phosphatic.</u>
<u>31.04</u>		<u>Mineral or chemical fertilisers, potassic.</u>
	3104.10	- Carnallite, sylvite and other crude natural potassium salts
	3104.20	- Potassium chloride
	3104.90	- Other
<u>31.05</u>		<u>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</u>
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg

Heading No.	H.S. Code	Description of products
	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.90	- Other
<u>32.01</u>		<u>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</u>
<u>32.03</u>		<u>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</u>
<u>32.04</u>		<u>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</u>
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :
	3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon
	3204.13	-- Basic dyes and preparations based thereon

Heading No.	H.S. Code	Description of products
<u>32.14</u>		<u>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</u>
<u>32.15</u>		<u>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</u>
<u>33.01</u>	3215.90	- Other
		<u>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</u>
		- Essential oils of citrus fruit :
	3301.11	-- Of bergamot
	3301.12	-- Of orange
	3301.13	-- Of lemon
	3301.14	-- Of lime
	3301.19	-- Other
		- Essential oils other than those of citrus fruit :
	3301.21	-- Of geranium
	3301.22	-- Of jasmin
	3301.23	-- Of lavender or of lavandin
	3301.24	-- Of peppermint (<i>Mentha piperita</i>)
	3301.25	-- Of other mints
	3301.26	-- Of vetiver

Heading No.	H.S. Code	Description of products
	3301.29	-- Other
	3301.90	- Other
<u>34.01</u>		<p data-bbox="530 492 1127 666"><u>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</u></p> <p data-bbox="530 685 1127 830">- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :</p>
	3401.19	-- Other
	3401.20	- Soap in other forms
<u>34.02</u>		<p data-bbox="530 966 1127 1139"><u>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.</u></p>
<u>34.03</u>		<p data-bbox="530 1178 1127 1497"><u>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.</u></p> <p data-bbox="530 1516 1127 1582">- Containing petroleum oils or oils obtained from bituminous minerals :</p>

Heading No.	H.S. Code	Description of products
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials
		- Other :
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials
	3403.99	-- Other
<u>34.05</u>		<u>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.</u>
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes
	3405.40	- Scouring pastes and powders and other scouring preparations
	3405.90	- Other
<u>35.01</u>		<u>Casein, caseinates and other casein derivatives; casein glues.</u>
	3501.10	- Casein
<u>35.02</u>		<u>Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % of whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</u>
<u>36.03</u>		<u>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</u>

Heading No.	H.S. Code	Description of products
<u>36.04</u>	3604.10	<u>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</u> - Fireworks
<u>36.06</u>		<u>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</u>
<u>37.02</u>	3702.10	<u>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</u> - For X-ray - Other film, without sprocket holes, of a width not exceeding 105 mm :
	3702.31	-- For colour photography (polychrome)
	3702.32	-- Other, with silver halide emulsion
	3702.39	-- Other - Other film, without sprocket holes, of a width exceeding 105 mm :
	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography
	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m
	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm - other film, for colour photography (polychrome) :

Heading No.	H.S. Code	Description of products
	3702.51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m
	3702.52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m
	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides
	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides
	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m
	3702.56	-- Of a width exceeding 35 mm - Other :
	3702.91	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m
	3702.92	-- Of a width not exceeding 16 mm and of a length exceeding 14 m
	3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m
	3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m
	3702.95	-- Of a width exceeding 35 mm
<u>37.04</u>		<u>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</u>
<u>37.05</u>		<u>Photographic plates and film, exposed and developed, other than cinematographic film.</u>

Heading No.	H. S. Code	Description of products
<u>38.01</u>	3801.90	<u>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</u>
<u>38.03</u>		<u>Tall oil, whether or not refined.</u>
<u>38.04</u>		<u>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 No. 38.03.</u>
<u>38.05</u>		<u>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.</u>
<u>38.06</u>	3806.10	<u>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</u>
<u>38.07</u>		<u>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.</u>
<u>38.08</u>	3808.90	<u>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</u>
		- Other

Heading No.	H.S. Code	Description of products
<u>38.09</u>	3809.92	<p><u>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</u></p> <p>- Other:</p> <p>-- Of a kind used in the paper or like industries</p>
<u>38.12</u>	3812.20	<p><u>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</u></p> <p>- Compound plasticisers for rubber or plastics</p>
<u>38.16</u>		<p><u>Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.</u></p>
<u>38.23</u>	3823.10	<p><u>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.</u></p> <p>- Prepared binders for foundry moulds or cores</p>
<u>39.03</u>	3903.20	<p><u>Polymers of styrene, in primary forms.</u></p> <p>- Styrene-acrylonitrile (SAN) copolymers</p>
<u>39.04</u>		<p><u>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</u></p>

Heading No.	H.S. Code	Description of products
	3904.50	- Vinylidene chloride polymers
		- Fluoro-polymers :
	3904.61	-- Polytetrafluoroethylene
	3904.69	-- Other
	3904.90	- Other
<u>39.07</u>		<u>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</u>
	3907.10	- Polyacetals
	3907.20	- Other polyethers
	3907.40	- Polycarbonates
	3907.60	- Polyethylene terephthalate
<u>39.12</u>		<u>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</u>
		- Cellulose acetates :
	3912.11	-- Non-plasticised
	3912.12	-- Plasticised
	3912.20	- Cellulose nitrates (including collodions)
		- Cellulose ethers :
	3912.31	-- Carboxymethylcellulose and its salts
	3912.90	- Other

Heading No.	H.S. Code	Description of products
<u>39.13</u>		<u>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</u>
	3913.90	- Other
<u>39.14</u>		<u>Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.</u>
<u>39.20</u>		<u>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</u>
		- Of cellulose or its chemical derivatives :
	3920.72	-- Of vulcanised fibre
	3920.73	-- Of cellulose acetate
		- Of other plastics :
	3920.91	-- Of polyvinyl butyral
<u>40.01</u>		<u>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</u>
<u>40.02</u>		<u>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</u>
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :
	4002.11	-- Latex

Heading No.	H.S. Code	Description of products
	4002.19	-- Other
	4002.20	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)
	4002.39	-- Other - Chloroprene (chlorobutadiene) rubber (CR) :
	4002.41	-- Latex - Acrylonitrile-butadiene rubber (NBR) :
	4002.51	-- Latex
	4002.59	-- Other
	4002.60	- Isoprene rubber (IR)
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)
	4002.80	- Mixtures of any product of heading No. 40.01 with any product of this heading - Other :
	4002.91	-- Latex
	4002.99	-- Other
<u>40.03</u>		<u>Reclaimed rubber in primary forms or in plates, sheets or strip.</u>
<u>40.05</u>		<u>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</u>

Heading No.	H.S. Code	Description of products
<u>40.06</u>		<u>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</u>
<u>40.07</u>		<u>Vulcanised rubber thread and cord.</u>
<u>40.09</u>	4009.50	<u>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</u> - With fittings
<u>40.10</u>	4010.99	<u>Conveyor or transmission belts or belting, of vulcanised rubber.</u> - Other : -- Other
<u>40.14</u>		<u>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</u>
<u>41.01</u>		<u>Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</u>
<u>41.02</u>		<u>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</u>

Heading No.	H.S. Code	Description of products
<u>41.03</u>		<u>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</u>
<u>41.04</u>		<u>Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.</u>
<u>41.05</u>		<u>Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.</u>
<u>41.06</u>		<u>Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.</u>
<u>41.07</u>		<u>Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.</u>
<u>41.08</u>		<u>Chamois (including combination chamois) leather.</u>
<u>41.09</u>		<u>Patent leather and patent laminated leather; metallised leather.</u>
<u>41.10</u>		<u>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.</u>
<u>42.03</u>		<u>Articles of apparel and clothing accessories, of leather or of composition leather.</u>
	4203.10	<ul style="list-style-type: none"> - Articles of apparel - Gloves, mittens and mitts :

Heading No.	H.S. Code	Description of products
	4203.21	-- Specially designed for use in sports
	4203.30	- Belts and bandoliers
	4203.40	- Other clothing accessories
<u>42.04</u>		<u>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.</u>
<u>42.06</u>		<u>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</u>
	4206.90	- Other
<u>43.01</u>		<u>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.</u>
<u>43.02</u>		<u>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.</u>
<u>44.01</u>		<u>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</u>
<u>44.02</u>		<u>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</u>
<u>44.03</u>		<u>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</u>

Heading No.	H.S. Code	Description of products
<u>44.04</u>		<u>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</u>
<u>44.05</u>		<u>Wood wool; wood flour.</u>
<u>44.06</u>		<u>Railway or tramway sleepers (cross-ties) of wood.</u>
<u>44.07</u>		<u>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.</u>
	4407.10	- Coniferous
		- Of the following tropical woods:
	4407.21	-- Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas
	4407.22	-- Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé
	4407.23	-- Baboen, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa
		- Other :
	4407.99	-- Other
<u>44.08</u>		<u>Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.</u>

Heading No.	H.S. Code	
<u>44.12</u>		<u>Plywood, veneered panels and similar laminated wood.</u>
		- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :
	4412.11	-- With at least one outer ply of the following tropical woods : Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Brésil or Bois de Rose femelle
<u>44.16</u>		<u>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</u>
<u>44.18</u>		<u>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</u>
	4418.50	- Shingles and shakes
<u>45.01</u>		<u>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</u>
<u>45.02</u>		<u>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</u>
<u>45.02</u>		<u>Articles of natural cork.</u>
	4503.10	- Corks and stoppers
<u>45.04</u>		<u>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</u>

Heading No.	H. S. Code	
<u>46.01</u>	4601.10	<u>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</u>
		- Plaits and similar products of plaiting materials, whether or not assembled into strips
<u>47.01</u>		<u>Mechanical wood pulp.</u>
<u>47.02</u>		<u>Chemical wood pulp, dissolving grades.</u>
<u>47.03</u>		<u>Chemical wood pulp, soda or sulphate, other than dissolving grades.</u>
<u>47.04</u>		<u>Chemical wood pulp, sulphite, other than dissolving grades.</u>
<u>47.05</u>		<u>Semi-chemical wood pulp.</u>
<u>47.06</u>		<u>Pulps of other fibrous cellulosic material.</u>
<u>48.02</u>	4802.10	<u>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.</u>
	4802.60	- Hand-made paper and paperboard - Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process
<u>48.06</u>		<u>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</u>

Heading No.	H.S. Code	
	4806.30	- Tracing papers
	4806.40	- Glassine and other glazed transparent or translucent papers
<u>48.14</u>		<u>Wallpaper and similar wall coverings; window transparencies of paper.</u>
	4814.30	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven
<u>49.01</u>		<u>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</u>
<u>49.02</u>		<u>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</u>
	4902.10	- Appearing at least four times a week
<u>49.04</u>		<u>Music, printed or in manuscript, whether or not bound or illustrated.</u>
<u>49.05</u>		<u>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</u>
<u>49.06</u>		<u>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.</u>
<u>49.07</u>		<u>Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar 493 documents of title.</u>

Heading No.	H.S. Code	
50.01		<u>Silk-worm cocoons suitable for reeling.</u>
50.02		<u>Raw silk (not thrown).</u>
50.04		<u>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</u>
50.05		<u>Yarn spun from silk waste, not put up for retail sale.</u>
51.01		<u>Wool, not carded or combed.</u>
51.02		<u>Fine or coarse animal hair, not carded or combed.</u>
51.02		<u>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</u>
51.04		<u>Garnetted stock of wool or of fine or coarse animal hair.</u>
51.05		<u>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</u>
51.07		<u>Yarn of combed wool, not put up for retail sale.</u>
51.08		<u>Yarn of fine animal hair (carded or combed), not put up for retail sale.</u>
51.09		<u>Yarn of wool or of fine animal hair, put up for retail sale.</u>
51.13		<u>Woven fabrics of coarse animal hair or of horsehair.</u>
51.01		<u>Cotton, not carded or combed.</u>

Heading No.	H.S. Code	
<u>52.02</u>		<u>Cotton waste (including yarn waste and garnetted stock).</u>
<u>52.03</u>		<u>Cotton, carded or combed.</u>
<u>52.05</u>		<u>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</u>
		- Single yarn, of combed fibres :
	5205.25	-- Measuring less than 125 decitex (exceeding 80 metric number)
		- Multiple (folded) or cabled yarn, of combed fibres :
	5205.45	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
<u>52.06</u>		<u>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</u>
		- Multiple (folded) or cabled yarn, or combed fibres:
	5206.45	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
<u>52.07</u>		<u>Cotton yarn (other than sewing thread) put up for retail sale.</u>
<u>53.01</u>		<u>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</u>
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :
	5301.29	-- Other
	5301.30	- Flax tow and waste

Heading No.	H. S. Code	
<u>53.02</u>		<u>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</u>
<u>53.03</u>		<u>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</u>
<u>53.04</u>		<u>Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</u>
<u>53.05</u>		<u>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).</u>
<u>53.06</u>		<u>Flax yarn.</u>
<u>53.06</u>		<u>Yarn of other vegetable textile fibres; paper yarn.</u>
<u>54.06</u>		<u>Man-made filament yarn (other than sewing thread), put up for retail sale.</u>
<u>54.07</u>		<u>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.</u>
ex	5407.20	- Woven fabrics obtained from strip or the like:
	11	-- Of a width of less than 3m
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :
	5407.41	-- Unbleached or bleached

Heading No.	H. S. Code	
	5407.42	-- Dyed
	5407.43	-- Of yarns of different colours
	5407.44	-- Printed
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :
	5407.51	-- Unbleached or bleached
	5407.52	-- Dyed
	5407.53	-- Of yarns of different colours
	5407.54	-- Printed
	5407.60	- Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :
	5407.71	-- Unbleached or bleached
	5407.72	-- Dyed
	5407.73	-- Of yarns of different colours
	5407.74	-- Printed
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :
	5407.81	-- Unbleached or bleached
	5407.82	-- Dyed
	5407.83	-- Of yarns of different colours
	5407.84	-- Printed
		- Other woven fabrics :
	5407.91	-- Unbleached or bleached
	5407.92	-- Dyed
	5407.93	-- Of yarns of different colours

Heading No.	H.S. Code	
	5407.94	-- Printed
<u>54.08</u>		<u>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.</u>
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :
	5408.21	-- Unbleached or bleached
	5408.22	-- Dyed
	5408.23	-- Of yarns of different colours
	5408.24	-- Printed
		- Other woven fabrics :
	5408.31	-- Unbleached or bleached
<u>55.05</u>		<u>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</u>
<u>55.08</u>		<u>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</u>
	5508.10	- Of synthetic staple fibres
<u>55.11</u>		<u>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</u>
<u>56.01</u>		<u>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</u>
<u>56.04</u>		<u>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</u>
	5604.90	- Other

Heading No.	H.S. Code	
<u>58.02</u>		<u>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</u>
<u>59.02</u>		<u>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</u>
	5902.90	- Other
<u>59.10</u>		<u>Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.</u>
<u>59.11</u>		<u>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</u>
	5911.10	- 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
	5911.20	- Bolting cloth, whether or not made up
<u>61.03</u>		<u>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</u>
		- Trousers, bib and brace overalls, breeches and shorts :
	6103.41	-- Of wool or fine animal hair
<u>61.11</u>		<u>Babies' garments and clothing accessories, knitted or crocheted.</u>
	6111.10	- Of wool or fine animal hair

Heading No.	H.S. Code	
<u>61.16</u>		<u>Gloves, mittens and mitts, knitted or crocheted.</u>
		- Other :
	6116.93	-- Of synthetic fibres
<u>61.17</u>		<u>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</u>
	6117.80	- Other accessories
<u>62.06</u>		<u>Women's or girls' blouses, shirts and shirt-blouses.</u>
	6206.10	- Of silk or silk waste
<u>62.12</u>		<u>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</u>
	6212.90	- Other
<u>62.14</u>		<u>Shawls, scarves, mufflers, mantillas, veils and the like.</u>
	6214.90	- Of other textile materials
<u>62.16</u>		<u>Gloves, mittens and mitts.</u>
<u>63.05</u>		<u>Sacks and bags, of a kind used for the packing of goods.</u>
		- Of man-made textile materials :
	ex 6305.31	-- Of polyethylene or polypropylene strip or the like:
		--- Not knitted or crocheted
<u>63.09</u>		<u>Worn clothing and other worn articles.</u>

Heading No.	H.S. Code	
<u>63.10</u>		<u>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</u>
<u>64.02</u>		<u>Other footwear with outer soles and uppers of rubber or plastics.</u> - Sports footwear :
	6402.11	-- Ski-boots and cross-country ski footwear
<u>65.01</u>		<u>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</u>
<u>65.05</u>		<u>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</u>
	6505.10	- Hair-nets
<u>65.07</u>		<u>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</u>
<u>67.03</u>		<u>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.</u>
<u>67.04</u>		<u>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</u>

Heading No.	H.S. Code	
<u>68.04</u>		<u>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</u>
<u>68.05</u>		<u>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</u>
	6805.10	- On a base of woven textile fabric only
	6805.30	- On a base of other materials
<u>68.06</u>		<u>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.</u>
<u>68.11</u>		<u>Articles of asbestos-cement, of cellulose fibre-cement or the like.</u>
	6811.30	- Tubes, pipes and tube or pipe fittings
<u>68.12</u>		<u>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.</u>
	6812.20	- Yarn and thread
<u>68.14</u>		<u>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</u>

Heading No.	H.S. Code	
<u>68.15</u>		<u>Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.</u>
	6815.20	- Articles of peat
<u>69.01</u>		<u>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</u>
<u>69.05</u>		<u>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</u>
<u>69.06</u>		<u>Ceramic pipes, conduits, guttering and pipe fittings.</u>
<u>70.01</u>		<u>Cullet and other waste and scrap of glass; glass in the mass.</u>
<u>70.02</u>		<u>Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.</u>
	7002.10	- Balls
	7002.20	- Rods
		- Tubes :
	7002.31	-- Of fused quartz or other fused silica
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C
<u>70.18</u>		<u>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other</u>

Heading No.	H.S. Code	
		<u>ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</u>
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
<u>71.01</u>		<u>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.</u>
<u>71.02</u>		<u>Diamonds, whether or not worked, but not mounted or set.</u>
<u>71.03</u>		<u>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</u>
<u>71.04</u>		<u>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</u>
<u>71.05</u>		<u>Dust and powder of natural or synthetic precious or semi-precious stones.</u>
<u>71.06</u>		<u>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</u>
<u>71.07</u>		<u>Base metals clad with silver, not further worked than semi-manufactured.</u>

Heading No.	H.S. Code	
<u>71.08</u>		<u>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</u>
<u>71.09</u>		<u>Base metals or silver, clad with gold, not further worked than semi-manufactured.</u>
<u>71.10</u>		<u>Platinum, unwrought or in semi-manufactured forms, or in powder form.</u>
<u>71.11</u>		<u>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</u>
<u>71.12</u>		<u>Waste and scrap of precious metal or of metal clad with precious metal.</u>
<u>71.15</u>		<u>Other articles of precious metal or of metal clad with precious metal.</u>
	7115.10	- Catalysts in the form of wire cloth or grill, of platinum
<u>71.15</u>		<u>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</u>
<u>71.18</u>		<u>Coin.</u>
<u>72.01</u>		<u>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</u>
<u>72.02</u>		<u>Ferro-alloys.</u>
	7202.60	- Ferro-nickel
		- Other:
	7202.92	-- Ferro-vanadium
	7202.93	-- Ferro-niobium

Heading No.	H.S. Code	
<u>72.01</u>		<u>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</u>
<u>72.04</u>		<u>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</u>
<u>72.05</u>		<u>Granules and powders, of pig iron, spiegeleisen, iron or steel.</u>
		- Powders :
	7205.21	-- Of alloy steel
	7205.29	-- Other
<u>74.01</u>		<u>Copper mattes; cement copper (precipitated copper).</u>
<u>74.02</u>		<u>Unrefined copper; copper anodes for electrolytic refining.</u>
<u>74.02</u>		<u>Refined copper and copper alloys, unwrought.</u>
<u>74.04</u>		<u>Copper waste and scrap.</u>
<u>74.05</u>		<u>Master alloys of copper.</u>
<u>75.01</u>		<u>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</u>
<u>75.02</u>		<u>Unwrought nickel.</u>
<u>75.03</u>		<u>Nickel waste and scrap.</u>
<u>75.05</u>		<u>Nickel bars, rods, profiles and wire.</u>

Heading No.	H.S. Code	
<u>75.06</u>		<u>Nickel plates, sheets, strip and foil.</u>
<u>75.07</u>		<u>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>76.01</u>		<u>Unwrought aluminium.</u>
<u>76.02</u>		<u>Aluminium waste and scrap.</u>
<u>76.06</u>		<u>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</u>
<u>76.09</u>	7606.92	- Other : -- Of aluminium alloys
<u>76.09</u>		<u>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>76.13</u>		<u>Aluminium containers for compressed or liquefied gas.</u>
<u>76.14</u>		<u>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</u>
<u>78.01</u>		<u>Unwrought lead.</u>
<u>78.02</u>		<u>Lead waste and scrap.</u>
<u>78.04</u>		<u>Lead plates, sheets, strip and foil; lead powders and flakes.</u>
		- Plates, sheets, strip and foil :
	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm
	7804.19	-- Other

Heading No.	H.S. Code	
<u>79.01</u>		<u>Unwrought zinc.</u>
<u>79.01</u>		<u>Zinc waste and scrap.</u>
<u>79.06</u>		<u>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>80.01</u>		<u>Unwrought tin.</u>
<u>80.02</u>		<u>Tin waste and scrap.</u>
<u>80.03</u>		<u>Tin bars, rods, profiles and wire.</u>
<u>80.04</u>		<u>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.</u>
<u>80.05</u>		<u>Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.</u>
	8005.10	- Foil
<u>80.07</u>		<u>Other articles of tin.</u>
<u>81.01</u>		<u>Tungsten (wolfram) and articles thereof, including waste and scrap.</u>
<u>81.02</u>		<u>Molybdenum and articles thereof, including waste and scrap.</u>
<u>81.03</u>		<u>Tantalum and articles thereof, including waste and scrap.</u>
<u>81.04</u>		<u>Magnesium and articles thereof, including waste and scrap.</u>

Heading No.	H.S. Code	
<u>81.05</u>		<u>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</u>
<u>81.05</u>		<u>Bismuth and articles thereof, including waste and scrap.</u>
<u>81.07</u>		<u>Cadmium and articles thereof, including waste and scrap.</u>
<u>81.08</u>		<u>Titanium and articles thereof, including waste and scrap.</u>
<u>81.09</u>		<u>Zirconium and articles thereof, including waste and scrap.</u>
<u>81.10</u>		<u>Antimony and articles thereof, including waste and scrap.</u>
<u>81.11</u>		<u>Manganese and articles thereof, including waste and scrap.</u>
<u>81.12</u>		<u>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</u>
<u>81.13</u>		<u>Cermets and articles thereof, including waste and scrap.</u>
<u>82.01</u>		<u>Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</u>
	8201.20	- Forks

Heading No.	H.S. Code	
	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry
<u>82.02</u>		<u>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</u>
<u>82.03</u>		<u>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</u>
	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools
	8203.30	- Metal cutting shears and similar tools
	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools
<u>82.05</u>		<u>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</u>
	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood
<u>82.06</u>		<u>Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.</u>
<u>82.08</u>		<u>Knives and cutting blades, for machines or for mechanical appliances.</u>
<u>82.11</u>		<u>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.</u>

Heading No.	H.S. Code	
	8211.10	- Sets of assorted articles
		- Other :
	8211.91	-- Table knives having fixed blades
	8211.94	-- Blades
<u>82.13</u>		<u>Scissors, tailors' shears and similar shears, and blades therefor.</u>
<u>82.14</u>		<u>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</u>
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
<u>83.11</u>		<u>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</u>
	8311.10	- Coated electrodes of base metal, for electric arc-welding
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
<u>84.01</u>		<u>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</u>
	8401.10	- Nuclear reactors
	8401.30	- Fuel elements (cartridges), non-irradiated
	8401.40	- Parts of nuclear reactors

Heading No.	H. S. Code	
<u>84.05</u>		<u>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.</u>
<u>84.06</u>		<u>Steam turbines and other vapour turbines.</u>
<u>84.11</u>		<u>Turbo-jets, turbo-propellers and other gas turbines.</u>
<u>84.12</u>		<u>Other engines and motors.</u>
	8412.10	- Reaction engines other than turbo-jets - Pneumatic power engines and motors :
	8412.31	-- Linear acting (cylinders)
	8412.39	-- Other
	8412.80	- Other
<u>84.16</u>		<u>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</u>
<u>84.18</u>		<u>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.</u>
	8418.50	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture
		- Other refrigerating or freezing equipment; heat pumps :
	8418.61	-- Compression type units whose condensers are heat exchangers
	8418.69	-- Other

Heading No.	H.S. Code	
84.19		<u>Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</u>
		- Instantaneous or storage water heaters, non-electric :
	8419.11	-- Instantaneous gas water heaters
84.21		<u>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</u>
		- Centrifuges, including centrifugal dryers :
	8421.11	-- Cream separators
	8421.12	-- Clothes-dryers
	8421.19	-- Other
		- Filtering or purifying machinery and apparatus for liquids :
	8421.21	-- For filtering or purifying water
	8421.22	-- For filtering or purifying beverages other than water
	8421.29	-- Other
		- Filtering or purifying machinery and apparatus for gases :
	8421.39	-- Other
		- Parts :
	8421.91	-- Of centrifuges, including centrifugal dryers
	8421.99	-- Other

Heading No.	H.S. Code	
<u>84.22</u>		<u>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages. .</u>
	8422.20	- Machinery for cleaning or drying bottles or other containers
	8422.30	- Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages
	8422.40	- Other packing or wrapping machinery
	8422.90	- Parts
<u>84.23</u>		<u>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</u>
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery
<u>84.32</u>		<u>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</u>
	8432.90	- Parts
<u>84.33</u>		<u>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.</u>
	8433.90	- Parts

Heading No.	H.S. Code	
<u>84.34</u>		<u>Milking machines and dairy machinery.</u>
<u>84.35</u>		<u>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</u>
	8435.90	- Parts
<u>84.36</u>		<u>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</u>
		- Parts :
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders
	8436.99	-- Other
<u>84.38</u>		<u>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</u>
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate
	8438.40	- Brewery machinery
	8438.50	- Machinery for the preparation of meat or poultry
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables
<u>84.40</u>		<u>Book-binding machinery, including book-sewing machines.</u>

Heading No.	H.S. Code	
<u>84.41</u>		<u>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</u>
<u>84.42</u>		<u>Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</u>
<u>84.43</u>		<u>Printing machinery; machines for uses ancillary to printing.</u>
		- Letterpress printing machinery, excluding flexographic printing :
	8443.29	-- Other
	8443.40	- Gravure printing machinery
	8443.50	- Other printing machinery
	8443.60	- Machines for uses ancillary to printing
	8443.90	- Parts
<u>84.44</u>		<u>Machines for extruding, drawing, texturing or cutting man-made textile materials.</u>
<u>84.45</u>		<u>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.</u>
		- Machines for preparing textile fibres :

Heading No.	H.S. Code	
	8445.11	-- Carding machines
	8445.12	-- Combing machines
	8445.13	-- Drawing or roving machines
	8445.19	-- Other
	8445.90	- Other
<u>84.47</u>		<u>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</u>
	8447.90	- Other
<u>84.48</u>		<u>Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</u>
		- Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47 :
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith
		- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :
	8448.32	-- Of machines for preparing textile fibres, other than card clothing
	8448.33	-- Spindles, spindle flyers, spinning rings and ring travellers

Heading No.	H.S. Code	
	8448.39	-- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery :
	8448.41	-- Shuttles
	8448.42	-- Reeds for looms, healds and heald-frames
	8448.49	-- Other - Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery :
	8448.51	-- Sinkers, needles and other articles used in forming stitches
	8448.59	-- Other
<u>84.49</u>		<u>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.</u>
<u>84.50</u>		<u>Household or laundry-type washing machines, including machines which both wash and dry.</u>
	8450.90	- Parts
<u>84.53</u>		<u>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</u>
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather
	8453.20	- Machinery for making or repairing footwear
	8453.90	- Parts

Heading No.	H.S. Code	
<u>84.55</u>		<u>Metal-rolling mills and rolls therefor.</u>
	8455.30	- Rolls for rolling mills
<u>84.56</u>		<u>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.</u>
	8456.20	- Operated by ultrasonic processes
	8456.30	- Operated by electro-discharge processes
	8456.90	- Other
<u>84.59</u>		<u>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.</u>
		- Other boring-milling machines :
	8459.39	-- Other
<u>84.60</u>		<u>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.</u>
		- Sharpening (tool or cutter grinding) machines :
	8460.31	-- Numerically controlled
	8460.39	-- Other

Heading No.	H.S. Code	
<u>84.61</u>		<u>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.</u>
	8461.20	- Shaping or slotting machines
	8461.30	- Broaching machines
	8461.90	- Other
<u>84.63</u>		<u>Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.</u>
	8463.20	- Thread rolling machines
	8463.30	- Machines for working wire
	8463.90	- Other
<u>84.64</u>		<u>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</u>
	8464.10	- Sawing machines
<u>84.67</u>		<u>Tools for working in the hand, pneumatic or with self-contained non-electric motor.</u>
<u>84.70</u>		<u>Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.</u>
	8470.30	- Other calculating machines
	8470.40	- Accounting machines
	8470.50	- Cash registers
	8470.90	- Other

Heading No.	H.S. Code	
<u>84.72</u>	8472.10	<p><u>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).</u></p> <p>- Duplicating machines</p>
<u>84.73</u>	8473.10	<p><u>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.</u></p> <p>- Parts and accessories of the machines of heading No. 84.69</p>
	8473.40	<p>- Parts and accessories of the machines of heading No. 84.72</p>
<u>84.75</u>		<p><u>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</u></p>
<u>84.76</u>		<p><u>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</u></p>
<u>84.77</u>	8477.90	<p><u>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</u></p> <p>- Parts</p>
<u>84.78</u>		<p><u>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</u></p>

Heading No.	H.S. Code	
<u>84.79</u>	8479.90	<u>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</u> - Parts
<u>84.80</u>	8480.71	<u>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</u> - Moulds for rubber or plastics: -- Injection or compression types
	8480.79	-- Other
<u>84.82</u>	8482.40	<u>Ball or roller bearings.</u> - Needle roller bearings
		- Parts :
	8482.91	-- Balls, needles and rollers
	8482.99	-- Other
<u>84.83</u>	8483.90	<u>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</u> - Parts
<u>84.84</u>		<u>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.</u>

Heading No.	H.S. Code	
<u>84.85</u>		<u>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</u>
<u>85.05</u>		<u>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</u>
	8505.20	- Electro-magnetic couplings, clutches and brakes
	8505.30	- Electro-magnetic lifting heads
<u>85.06</u>		<u>Primary cells and primary batteries.</u>
	8506.90	- Parts
<u>85.08</u>		<u>Electro-mechanical tools for working in the hand, with self-contained electric motor.</u>
<u>85.09</u>		<u>Electro-mechanical domestic appliances, with self-contained electric motor.</u>
	8509.20	- Floor polishers
	8509.30	- Kitchen waste disposers
	8509.90	- Parts
<u>85.10</u>		<u>Shavers and hair clippers, with self-contained electric motor.</u>
	8510.90	- Parts
<u>85.16</u>		<u>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers.</u>

Heading No.	H.S. Code	
		<u>hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.</u>
	8516.90	- Parts
<u>85.17</u>		<u>Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.</u>
	8517.20	- Teleprinters
	8517.90	- Parts
<u>85.18</u>		<u>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.</u>
	8518.30	- Headphones, earphones and combined microphone/speaker sets
<u>85.19</u>		<u>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.</u>
		- Other record-players :
	8519.21	-- Without loudspeaker
	8519.29	-- Other
		- Turntables (record-decks) :
	8519.31	-- With automatic record changing mechanism
	8519.39	-- Other
	8519.40	- Transcribing machines
		- Other sound reproducing apparatus :

Heading No.	H. S. Code	
	8519.91	-- Cassette-type
	8519.99	-- Other
<u>85.20</u>		<u>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.</u>
<u>85.21</u>		<u>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</u>
<u>85.22</u>		<u>Parts and accessories of apparatus of headings Nos. 85.19 to 85.21.</u>
	8522.10	- Pick-up cartridges
<u>85.23</u>		<u>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</u>
<u>85.24</u>		<u>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</u>
<u>85.25</u>		<u>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.</u>
	8525.30	- Television cameras
<u>85.26</u>		<u>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</u>
	8526.10	- Radar apparatus
		- Other :

Heading No.	H.S. Code	
	8526.91	-- Radio navigational aid apparatus
<u>85.27</u>		<u>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</u>
<u>85.29</u>		<u>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.</u>
<u>85.33</u>		<u>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</u>
<u>85.39</u>		<u>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</u>
	8539.10	- Sealed beam lamp units
	8539.90	- Parts
<u>85.40</u>		<u>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</u>
<u>85.41</u>		<u>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</u>
<u>85.42</u>		<u>Electronic integrated circuits and microassemblies.</u>

Heading No.	H.S. Code	
<u>85.43</u>		<u>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</u>
	8543.10	- Particle accelerators
	8543.20	- Signal generators
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis
	8543.90	- Parts
<u>85.44</u>		<u>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</u>
	8544.70	- Optical fibre cables
<u>86.04</u>		<u>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).</u>
<u>86.09</u>		<u>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</u>
<u>87.08</u>		<u>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</u>
		- Other parts and accessories of bodies (including cabs) :
	8708.29	-- Other

Heading No.	H.S. Code	
	8708.60	- Non-driving axles and parts thereof
	8708.70	- Road wheels and parts and accessories thereof
	8708.80	- Suspension shock-absorbers
		- Other parts and accessories :
	8708.91	-- Radiators
	8708.92	-- Silencers and exhaust pipes
	8708.99	-- Other
<u>87.10</u>		<u>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</u>
<u>87.13</u>		<u>Invalid carriages, whether or not motorised or otherwise mechanically propelled.</u>
<u>88.02</u>		<u>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.</u>
		- Helicopters :
	8802.11	-- Of an unladen weight not exceeding 2,000 kg
	8802.12	-- Of an unladen weight exceeding 2,000 kg
	8802.50	- Spacecraft (including satellites) and spacecraft launch vehicles
<u>88.03</u>		<u>Parts of goods of heading No. 88.01 or 88.02.</u>
	8803.30	- Other parts of aeroplanes or helicopters

Heading No.	H.S. Code	
89.08		<u>Vessels and other floating structures for breaking up.</u>
90.01		<u>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</u>
90.03		<u>Frames and mountings for spectacles, goggles or the like, and parts thereof.</u>
90.04		<u>Spectacles, goggles and the like, corrective, protective or other.</u>
90.05		<u>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</u>
90.06		<u>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.</u>
90.07		<u>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</u>
		- Cameras :
	9007.11	-- For film of less than 16 mm width or for double-8 mm film
	9007.19	-- Other
		- Projectors :
	9007.21	-- For film of less than 16 mm width
		- Parts and accessories :

Heading No.	H.S. Code	
	9007.91	-- For cameras
	9007.92	-- For projectors
<u>90.08</u>		<u>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</u>
<u>90.09</u>		<u>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.</u>
	9009.90	- Parts and accessories
<u>90.10</u>		<u>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</u>
	9010.90	- Parts and accessories
<u>90.11</u>		<u>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</u>
<u>90.12</u>		<u>Microscopes other than optical microscopes; diffraction apparatus.</u>
<u>90.13</u>		<u>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</u>
	9013.20	- Lasers, other than laser diodes
	9013.80	- Other devices, appliances and instruments
	9013.90	- Parts and accessories

Heading No.	H.S. Code	
<u>90.14</u>		<u>Direction finding compasses; other navigational instruments and appliances.</u>
	9014.10	- Direction finding compasses
	9014.80	- Other instruments and appliances
	9014.90	- Parts and accessories
<u>90.15</u>		<u>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</u>
	9015.20	- Theodolites and tacheometers
	9015.30	- Levels
	9015.40	- Photogrammetrical surveying instruments and appliances
	9015.80	- Other instruments and appliances
	9015.90	- Parts and accessories
<u>90.17</u>		<u>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.</u>
	9017.10	- Drafting tables and machines, whether or not automatic
	9017.20	- Other drawing, marking-out or mathematical calculating instruments
	9017.90	- Parts and accessories
<u>90.18</u>		<u>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</u>

Heading No.	H.S. Code	
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :
	9018.11	-- Electro-cardiographs
	9018.19	-- Other
		- Syringes, needles, catheters, cannulae and the like :
	9018.32	-- Tubular metal needles and needles for sutures
	9018.39	-- Other
	9018.50	- Other ophthalmic instruments and appliances
	9018.90	- Other instruments and appliances
<u>90.19</u>		<u>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</u>
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
<u>90.20</u>		<u>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</u>
<u>90.21</u>		<u>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</u>

Heading No.	H.S. Code	
<u>90.22</u>		<u>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</u>
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :
	9022.19	-- For other uses
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :
	9022.21	-- For medical, surgical, dental or veterinary uses
	9022.29	-- For other uses
	9022.30	- X-ray tubes
	9022.90	- Other, including parts and accessories
<u>90.25</u>		<u>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</u>
		- Thermometers and pyrometers, not combined with other instruments:
	9025.11	-- Liquid-filled, for direct reading
	9025.19	-- Other
	9025.80	- Other instruments
	9025.90	- Parts and accessories

Heading No.	H. S. Code	
<u>90.26</u>		<u>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.</u>
<u>90.27</u>		<u>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</u>
	9027.10	- Gas or smoke analysis apparatus
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)
	9027.40	- Exposure meters
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)
	9027.80	- Other instruments and apparatus
<u>90.28</u>		<u>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</u>
	9028.20	- Liquid meters
	9028.90	- Parts and accessories
<u>90.29</u>		<u>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.</u>
	9029.20	- Speed indicators and tachometers; stroboscopes

Heading No.	H.S. Code	
	9029.90	- Parts and accessories
<u>90.30</u>		<u>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</u>
	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations
	9030.20	- Cathode-ray oscilloscopes and cathode-ray oscillographs
	9030.90	- Parts and accessories
<u>90.31</u>		<u>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</u>
	9031.40	- Other optical instruments and appliances
	9031.80	- Other instruments, appliances and machines
	9031.90	- Parts and accessories
<u>90.32</u>		<u>Automatic regulating or controlling instruments and apparatus.</u>
	9032.10	- Thermostats
	9032.20	- Manostats
		- Other instruments and apparatus :
	9032.81	-- Hydraulic or pneumatic
	9032.90	- Parts and accessories

Heading No.	H. S. Code	
<u>90.33</u>		<u>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</u>
<u>91.01</u>		<u>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</u>
<u>91.02</u>		<u>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.</u>
<u>91.03</u>		<u>Clocks with watch movements, excluding clocks of heading No. 91.04.</u>
	9103.10	- Battery or accumulator powered
<u>91.04</u>		<u>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</u>
<u>91.05</u>		<u>Other clocks.</u>
<u>91.06</u>		<u>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</u>
	9106.10	- Time-registers; time-recorders
<u>91.07</u>		<u>Time switches with clock or watch movement or with synchronous motor.</u>
<u>91.09</u>		<u>Clock movements, complete and assembled.</u>

Heading No.	H. S. Code	
<u>91.10</u>		<u>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</u>
<u>91.11</u>		<u>Watch cases and parts thereof.</u>
<u>91.11</u>		<u>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</u>
<u>91.13</u>		<u>Watch straps, watch bands and watch bracelets, and parts thereof.</u>
<u>91.14</u>		<u>Other clock or watch parts.</u>
<u>92.02</u>		<u>Other string musical instruments (for example, guitars, violins, harps).</u>
<u>92.03</u>		<u>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</u>
<u>92.04</u>		<u>Accordions and similar instruments; mouth organs.</u>
<u>92.05</u>		<u>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</u>
<u>92.06</u>		<u>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).</u>
<u>92.09</u>		<u>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</u>

Heading No.	H.S. Code	
	9209.10	- Metronomes, tuning forks and pitch pipes
	9209.20	- Mechanisms for musical boxes
		- Other:
	9209.93	-- Parts and accessories for the musical instruments of heading No. 92.03
	9209.94	-- Parts and accessories for the musical instruments of heading No. 92.07
	9209.99	-- Other
<u>93.01</u>		<u>Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.</u>
<u>93.03</u>		<u>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</u>
	9303.10	- Muzzle-loading firearms
	9303.90	- Other
<u>93.05</u>		<u>Parts and accessories of articles of headings Nos. 93.01 to 93.04.</u>
<u>93.06</u>		<u>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</u>
	9306.30	- Other cartridges and parts thereof
	9306.90	- Other

Heading No.	H.S. Code	
<u>93.07</u>		<u>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</u>
<u>94.03</u>		<u>Other furniture and parts thereof.</u>
	9403.70	- Furniture of plastics
<u>94.05</u>		<u>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</u>
		- Parts :
	9405.91	-- Of glass
<u>95.07</u>		<u>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.</u>
	9507.20	- Fish-hooks, whether or not snelled
<u>96.01</u>		<u>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</u>
	9601.10	- Worked ivory and articles of ivory
<u>96.02</u>		<u>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of</u>

Heading No.	H. S. Code	
		<u>unhardened gelatin.</u>
<u>96.03</u>		<u>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</u>
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers
<u>96.04</u>		<u>Hand sieves and hand riddles.</u>
<u>96.08</u>		<u>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.</u>
		- Other :
	9608.91	-- Pen nibs and nib points
<u>96.09</u>		<u>Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</u>

Heading No.	H.S. Code	
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath
	9609.20	- Pencil leads, black or coloured
<u>96.11</u>		<u>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.</u>
<u>96.14</u>		<u>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</u>
<u>96.15</u>		<u>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.</u>
		- Combs, hair-slides and the like :
	9615.11	-- Of hard rubber or plastics
	9615.19	-- Other
<u>96.16</u>		<u>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</u>
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor
<u>97.01</u>		<u>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</u>

Heading No.	H.S. Code	
	9701.10	- Paintings, drawings and pastels
<u>97.02</u>		<u>Original engravings, prints and lithographs.</u>
<u>97.03</u>		<u>Original sculptures and statuary, in any material.</u>
<u>97.04</u>		<u>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.</u>
<u>97.05</u>		<u>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</u>
<u>97.06</u>		<u>Antiques of an age exceeding one hundred years.</u>

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TABLE B TO ANNEX IV

Heading No.	H.S. Code	
<u>27.10</u>		<u>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.</u>
<u>28.14</u>		<u>Ammonia, anhydrous or in aqueous solution.</u>
	2814.20	- Ammonia in aqueous solution
<u>28.17</u>		<u>Zinc oxide; zinc peroxide.</u>
<u>28.35</u>		<u>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.</u>
		- Polyphosphates :
	2835.31	-- Sodium triphosphate (sodium tripolyphosphate)
<u>28.37</u>		<u>Cyanides, cyanide oxides and complex cyanides.</u>
	2837.20	- Complex cyanides
<u>28.49</u>		<u>Carbides, whether or not chemically defined.</u>
	2849.10	- Of calcium
<u>29.02</u>		<u>Cyclic hydrocarbons.</u>
		- Cyclanes, cyclenes and cycloterpenes :

Heading No.	H.S. Code	
	2902.11	-- Cyclohexane
	2902.60	- Ethylbenzene
<u>29.03</u>		<u>Halogenated derivatives of hydrocarbons.</u>
		- Saturated chlorinated derivatives of acyclic hydrocarbons :
	2903.14	-- Carbon tetrachloride
		- Halogenated derivatives of aromatic hydrocarbons :
	2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)
<u>29.05</u>		<u>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Saturated monohydric alcohols :
	2905.15	-- Pentanol (amyl alcohol) and isomers thereof
<u>29.07</u>		<u>Phenols; phenol-alcohols.</u>
		- Monophenols :
	2907.11	-- Phenol (hydroxybenzene) and its salts
<u>29.15</u>		<u>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Acetic acid and its salts; acetic anhydride :
	2915.22	-- Sodium acetate

Heading No.	H.S. Code	
		- Esters of acetic acid :
	2915.31	-- Ethyl acetate
	2915.33	-- n-Butyl acetate
	2915.34	-- Isobutyl acetate
<u>29.16</u>		<u>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2916.11	-- Acrylic acid and its salts
	2916.12	-- Esters of acrylic acid
<u>29.18</u>		<u>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</u>
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2918.14	-- Citric acid
<u>29.21</u>		<u>Amine-function compounds.</u>
		- Aromatic monoamines and their derivatives; salts thereof :
	2921.41	-- Aniline and its salts

Heading No.	H.S. Code	
<u>31.02</u>		<u>Mineral or chemical fertilisers, nitrogenous.</u>
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :
	3102.21	-- Ammonium sulphate
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
	3102.90	- Other, including mixtures not specified in the foregoing subheadings
<u>31.05</u>		<u>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</u>
	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :
	3105.59	-- Other
	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium

Heading No.	H.S. Code	
<u>32.07</u>	3207.40	<p><u>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</u></p> <p>- Glass frit and other glass, in the form of powder, granules or flakes</p>
<u>36.02</u>		<p><u>Prepared explosives, other than propellant powders.</u></p>
<u>38.02</u>	3802.10	<p><u>Activated carbon; activated natural mineral products; animal black, including spent animal black.</u></p> <p>- Activated carbon</p>
<u>38.08</u>	3808.10	<p><u>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</u></p>
	3808.20	- Fungicides
	3808.30	- Herbicides, anti-sprouting products and plant-growth regulators
<u>39.04</u>	3904.10	<p><u>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</u></p> <p>- Polyvinyl chloride, not mixed with any other substances</p>

Heading No.	H.S. Code	
<u>39.06</u>	3906.10	<u>Acrylic polymers in primary forms.</u> - Polymethyl methacrylate
<u>39.15</u>		<u>Waste, parings and scrap, of plastics.</u>
<u>39.20</u>	3920.51	<u>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</u>
	3920.62	- Of acrylic polymers : -- Of polymethyl methacrylate - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters : -- Of polyethylene terephthalate
<u>40.10</u>	4010.10	<u>Conveyor or transmission belts or belting, of vulcanised rubber.</u> - Of trapezoidal cross-section (V-belts and V-belting)
	4010.91	- Other : -- Of a width exceeding 20 cm
<u>40.11</u>	4011.10	<u>New pneumatic tyres, of rubber.</u> - Of a kind used on motor cars (including station wagons and racing cars)
	4011.20	- Of a kind used on buses or lorries
<u>40.11</u>		<u>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.</u>

Heading No.	H. S. Code	
<u>44.18</u>		<u>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</u>
	4418.10	- Windows, French-windows and their frames
	4418.20	- Doors and their frames and thresholds
	4418.90	- Other
<u>47.07</u>		<u>Waste and scrap of paper or paperboard.</u>
<u>48.02</u>		<u>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.</u>
	4802.40	- Wallpaper base - Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :
	4802.51	-- Weighing less than 40 g/m ²
	4802.52	-- Weighing 40 g/m ² or more but not more than 150 g/m ²
	4802.53	-- Weighing more than 150 g/m ²
<u>48.04</u>		<u>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.</u>
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :
	4804.41	-- Unbleached

Heading No.	H.S. Code	
	4804.42	-- 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
	4804.49	-- Other - Other kraft paper and paperboard weighing 225 g/m ² or more :
	4804.51	-- Unbleached
	4804.52	-- 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
	4804.59	-- Other
<u>48.05</u>		<u>Other uncoated paper and paperboard, in rolls or sheets.</u>
		- Multi-ply paper and paperboard :
	4805.21	-- Each layer bleached
	4805.22	-- With only one outer layer bleached
	4805.23	-- Having three or more layers, of which only the two outer layers are bleached
	4805.29	-- Other
	4805.50	- Felt paper and paperboard
	4805.60	- Other paper and paperboard, weighing 150 g/m ² or less
	4805.70	- Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²
	4805.80	- Other paper and paperboard, weighing 225 g/m ² or more

Heading No.	H.S. Code	
<u>48.06</u>	4806.20	<p><u>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</u></p> <p>- Greaseproof papers</p>
<u>48.07</u>	4807.10	<p><u>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.</u></p> <p>- Paper and paperboard, laminated internally with bitumen, tar or asphalt</p>
<u>48.06</u>	4808.10	<p><u>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.</u></p> <p>- Corrugated paper and paperboard, whether or not perforated</p>
<u>48.09</u>	4809.20	<p><u>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.</u></p> <p>- Self-copy paper</p>

Heading No.	H.S. Code	
<u>48.11</u>		<u>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.</u>
	4811.10	- Tarred, bituminised or asphalted paper and paperboard
<u>48.16</u>		<u>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</u>
	4816.10	- Carbon or similar copying papers
	4816.20	- Self-copy paper
<u>48.18</u>		<u>Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</u>
	4818.10	- Toilet paper
<u>48.19</u>		<u>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</u>

Heading No.	H.S. Code	
<u>48.20</u>		<u>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</u>
	4820.20	- Exercise books
	4820.30	- Binders (other than book covers), folders and file covers
	4820.40	- Manifold business forms and interleaved carbon sets
	4820.50	- Albums for samples or for collections
	4820.90	- Other
<u>48.22</u>		<u>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</u>
<u>48.23</u>		<u>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</u>
	4823.20	- Filter paper and paperboard
<u>52.08</u>		<u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².</u>
		- Dyed :
	5208.31	-- Plain weave, weighing not more than 100 g/m ²

Heading No.	H.S. Code	
	5208.32	-- Plain weave, weighing more than 100 g/m ²
	5208.33	-- 3-thread or 4-thread twill, including cross twill
	5208.39	-- Other fabrics - Of yarns of different colours :
	5208.41	-- Plain weave, weighing not more than 100 g/m ²
	5208.42	-- Plain weave, weighing more than 100 g/m ²
	5208.43	-- 3-thread or 4-thread twill, including cross twill
	5208.49	-- Other fabrics
<u>52.09</u>		<u>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².</u> - Dyed :
	5209.32	-- 3-thread or 4-thread twill, including cross twill - Of yarns of different colours :
	5209.42	-- Denim
<u>52.11</u>		<u>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².</u> - Of yarns of different colours :
	5211.42	-- Denim

Heading No.	H.S. Code	
<u>53.01</u>		<u>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</u>
	5301.10	- Flax, raw or retted - Flax, broken, scutched, hackled or otherwise processed, but not spun :
	5301.21	-- Broken or scutched
<u>53.09</u>		<u>Woven fabrics of flax.</u>
		- Containing 85 % or more by weight of flax :
	5309.11	-- Unbleached or bleached
	5309.19	-- Other
<u>55.03</u>		<u>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</u>
	5503.40	- Of polypropylene
<u>56.03</u>		<u>Nonwovens, whether or not impregnated, coated, covered or laminated.</u>
<u>56.05</u>		<u>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</u>
<u>56.07</u>		<u>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</u>
		- Of polyethylene or polypropylene :
	5607.41	-- Binder or baler twine

Heading No.	H.S. Code	
	5607.49	-- Other
	5607.50	- Of other synthetic fibres
	5607.90	- Other
<u>57.02</u>		<u>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</u>
		- Other, of pile construction, not made up :
	5702.32	-- Of man-made textile materials
		- Other, of pile construction, made up:
	5702.42	-- Of man-made textile materials
		- Other, not of pile construction, not made up :
	5702.52	-- Of man-made textile materials
		- Other, not of pile construction, made up :
	5702.92	-- Of man-made textile materials
<u>57.03</u>		<u>Carpets and other textile floor coverings, tufted, whether or not made up.</u>
<u>57.05</u>		<u>Other carpets and other textile floor coverings, whether or not made up.</u>
<u>58.06</u>		<u>Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</u>

Heading No.	H.S. Code	
	5806.20	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread
		- Other woven fabrics :
	5806.32	-- Of man-made fibres
	5806.39	-- Of other textile materials
	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
<u>58.07</u>		<u>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</u>
<u>59.11</u>		<u>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</u>
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :
	5911.31	-- Weighing less than 650 g/m ²
	5911.32	-- Weighing 650 g/m ² or more
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair
	5911.90	- Other
<u>61.01</u>		<u>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.</u>

Heading No.	H.S. Code	
	6101.10	- Of wool or fine animal hair
	6101.20	- Of cotton
<u>61.02</u>		<u>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.</u>
	6102.10	- Of wool or fine animal hair
	6102.20	- Of cotton
	6102.90	- Of other textile materials
<u>61.03</u>		<u>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</u>
		- Suits :
	6103.11	-- Of wool or fine animal hair
	6103.19	-- Of other textile materials
		- Ensembles :
	6103.21	-- Of wool or fine animal hair
	6103.22	-- Of cotton
		- Jackets and blazers :
	6103.31	-- Of wool or fine animal hair
	6103.32	-- Of cotton
		- Trousers, bib and brace overalls, breeches and shorts :
	6103.42	-- Of cotton

Heading No.	H.S. Code	
<u>61.04</u>		<u>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</u>
		- Suits :
	6104.12	-- Of cotton
	6104.13	-- Of synthetic fibres
		- Ensembles :
	6104.22	-- Of cotton
	6104.23	-- Of synthetic fibres
	6104.29	-- Of other textile materials
		- Jackets and blazers :
	6104.32	-- Of cotton
	6104.33	-- Of synthetic fibres
	6104.39	-- Of other textile materials
		- Dresses :
	6104.42	-- Of cotton
	6104.43	-- Of synthetic fibres
	6104.44	-- Of artificial fibres
	6104.49	-- Of other textile materials
		- Skirts and divided skirts :
	6104.52	-- Of cotton
	6104.53	-- Of synthetic fibres
	6104.59	-- Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts :

Heading No.	H.S. Code	
	6104.62	-- Of cotton
	6104.63	-- Of synthetic fibres
	6104.69	-- Of other textile materials
<u>61.05</u>		<u>Men's or boys' shirts, knitted or crocheted.</u>
<u>61.06</u>		<u>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</u>
ex	6106.90	- Of other textile materials, except wool and fine animal hair
<u>61.07</u>		<u>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</u>
		- Underpants and briefs :
	6107.11	-- Of cotton
	6107.12	-- Of man-made fibres
		- Nightshirts and pyjamas :
	6107.21	-- Of cotton
	6107.22	-- Of man-made fibres
	6107.29	-- Of other textile materials
		- Other :
	6107.91	-- Of cotton
	6107.92	-- Of man-made fibres
	6107.99	-- Of other textile materials

Heading No.	H.S. Code	
<u>61.08</u>		<u>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</u>
<u>61.09</u>		<u>T-shirts, singlets and other vests, knitted or crocheted.</u>
<u>61.10</u>		<u>Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</u>
	6110.20	- Of cotton
	6110.30	- Of man-made fibres
<u>61.11</u>		<u>Babies' garments and clothing accessories, knitted or crocheted.</u>
	6111.20	- Of cotton
<u>61.12</u>		<u>Track suits, ski suits and swimwear, knitted or crocheted.</u>
		- Track suits :
	6112.11	-- Of cotton
	6112.12	-- Of synthetic fibres
	6112.19	-- Of other textile materials
		- Men's or boys' swimwear :
	6112.31	-- Of synthetic fibres
	6112.39	-- Of other textile materials
		- Women's or girls' swimwear :
	6112.41	-- Of synthetic fibres
	6112.49	-- Of other textile materials

Heading No.	H.S. Code	
<u>61.14</u>	6114.20	<u>Other garments, knitted or crocheted.</u> - Of cotton
<u>61.15</u>	6115.11	<u>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</u> - Panty hose and tights : -- Of synthetic fibres, measuring per single yarn less than 67 decitex
	6115.12	-- Of synthetic fibres, measuring per single yarn 67 decitex or more
	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
		- Other :
	6115.91	-- Of wool or fine animal hair
	6115.92	-- Of cotton
	6115.93	-- Of synthetic fibres
	6115.99	-- Of other textile materials
<u>62.01</u>		<u>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.</u>
<u>62.02</u>		<u>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.</u>

Heading No.	H.S. Code	
<u>62.03</u>		<u>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</u>
<u>62.04</u>		<u>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</u>
		- Suits :
	6204.11	-- Of wool or fine animal hair
	6204.12	-- Of cotton
	6204.13	-- Of synthetic fibres
	6204.19	-- Of other textile materials
		- Ensembles :
	6204.21	-- Of wool or fine animal hair
	6204.22	-- Of cotton
	6204.23	-- Of synthetic fibres
		- Jackets and blazers :
	6204.31	-- Of wool or fine animal hair
	6204.32	-- Of cotton
	6204.33	-- Of synthetic fibres
		- Dresses :
	6204.41	-- Of wool or fine animal hair
	6204.42	-- Of cotton
	6204.43	-- Of synthetic fibres
	6204.44	-- Of artificial fibres

Heading No.	H.S. Code	
	6204.49	-- Of other textile materials - Skirts and divided skirts :
	6204.51	-- Of wool or fine animal hair
	6204.52	-- Of cotton
	6204.53	-- Of synthetic fibres - Trousers, bib and brace overalls, breeches and shorts :
	6204.61	-- Of wool or fine animal hair
	6204.62	-- Of cotton
	6204.63	-- Of synthetic fibres
	6204.69	-- Of other textile materials
<u>62.05</u>		<u>Men's or boys' shirts.</u>
	6205.90	- Of other textile materials
<u>62.07</u>		<u>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</u>
		- Underpants and briefs :
	6207.11	-- Of cotton
	6207.19	-- Of other textile materials - Nightshirts and pyjamas :
	6207.21	-- Of cotton
	6207.22	-- Of man-made fibres
	6207.29	-- Of other textile materials - Other :

Heading No.	H.S. Code	
	6207.91	-- Of cotton
	6207.99	-- Of other textile materials
<u>62.08</u>		<u>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</u>
		- Slips and petticoats :
	6208.19	-- Of other textile materials
		- Nightdresses and pyjamas :
	6208.21	-- Of cotton
		- Other :
	6208.91	-- Of cotton
<u>62.09</u>		<u>Babies' garments and clothing accessories.</u>
	6209.30	- Of synthetic fibres
<u>62.10</u>		<u>Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.</u>
	6210.10	- Of fabrics of heading No. 56.02 or 56.03
	6210.40	- Other men's or boys' garments
<u>62.11</u>		<u>Track suits, ski suits and swimwear; other garments.</u>
		- Swimwear :
	6211.11	-- Men's or boys'
	6211.20	- Ski suits

Heading No.	H.S. Code	
		- Other garments, men's or boys':
	6211.32	-- Of cotton
	6211.33	-- Of man-made fibres
	6211.39	-- Of other textile materials
<u>63.02</u>		<u>Bed linen, table linen, toilet linen and kitchen linen.</u>
		- Other bed linen, printed :
	6302.21	-- Of cotton
	6302.22	-- Of man-made fibres
	6302.29	-- Of other textile materials
		- Other bed linen :
	6302.31	-- Of cotton
	6302.32	-- Of man-made fibres
	6302.39	-- Of other textile materials
		- Other table linen :
	6302.51	-- Of cotton
	6302.52	-- Of flax
	6302.53	-- Of man-made fibres
	6302.59	-- Of other textile materials
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
		- Other :
	6302.91	-- Of cotton
	6302.92	-- Of flax
	6302.93	-- Of man-made fibres

Heading No.	H.S. Code	
	6302.99	-- Of other textile materials
<u>63.03</u>		<u>Curtains (including drapes) and interior blinds; curtain or bed valances.</u>
		- Knitted or crocheted :
	6303.11	-- Of cotton
		- Other :
	6303.91	-- Of cotton
	6303.92	-- Of synthetic fibres
	6303.99	-- Of other textile materials
<u>63.04</u>		<u>Other furnishing articles, excluding those of heading No. 94.04.</u>
		- Bedspreads :
	6304.19	-- Other
		- Other :
	6304.92	-- Not knitted or crocheted, of cotton
	6304.93	-- Not knitted or crocheted, of synthetic fibres
	6304.99	-- Not knitted or crocheted, of other textile materials
<u>63.05</u>		<u>Sacks and bags, of a kind used for the packing of goods.</u>
	6305.20	- Of cotton
<u>63.07</u>		<u>Other made up articles, including dress patterns.</u>
	6307.90	- Other

Heading No.	H.S. Code	
<u>64.01</u>		<u>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</u>
<u>64.02</u>		<u>Other footwear with outer soles and uppers of rubber or plastics.</u>
		- Sports footwear :
	6402.19	-- Other
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs
	6402.30	- Other footwear, incorporating a protective metal toe-cap
		- Other footwear :
	6402.91	-- Covering the ankle
	6402.99	-- Other
<u>64.03</u>		<u>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</u>
		- Sports footwear :
	6403.19	-- Other
	6403.40	- Other footwear, incorporating a protective metal toe-cap
		- Other footwear :
	6403.91	-- Covering the ankle
<u>64.04</u>		<u>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</u>

Heading No.	H.S. Code	
		- Footwear with outer soles of rubber or plastics :
	6404.19	-- Other
	6404.20	- Footwear with outer soles of leather or composition leather
<u>64.05</u>		<u>Other footwear.</u>
	6405.20	- With uppers of textile materials
	6405.90	- Other
<u>69.08</u>		<u>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</u>
	6908.90	- Other
<u>69.11</u>		<u>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</u>
<u>69.14</u>		<u>Other ceramic articles.</u>
	6914.10	- Of porcelain or china
<u>70.03</u>		<u>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.</u>
<u>70.04</u>		<u>Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.</u>

Heading No.	H.S. Code	
70.05		<u>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.</u>
70.06		<u>Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</u>
70.07		<u>Safety glass, consisting of toughened (tempered) or laminated glass.</u>
70.11		<u>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</u>
	7011.20	- For cathode-ray tubes
70.12		<u>Glass inners for vacuum flasks or for other vacuum vessels.</u>
70.13		<u>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).</u>
71.13		<u>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</u>
71.14		<u>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</u>

Heading No.	H.S. Code	
<u>72.02</u>		<u>Ferro-alloys.</u>
		- Ferro-manganese :
	7202.11	-- Containing by weight more than 2 % of carbon
	7202.19	-- Other
		- Ferro-silicon :
	7202.21	-- Containing by weight more than 55 % of silicon
	7202.29	-- Other
	7202.30	- Ferro-silico-manganese
		- Ferro-chromium :
	7202.41	-- Containing by weight more than 4 % of carbon
	7202.49	-- Other
	7202.70	- Ferro-molybdenum
	7202.80	- Ferro-tungsten and ferro-silico-tungsten
		- Other :
	7202.91	-- Ferro-titanium and ferro-silico-titanium
	7202.99	-- Other
<u>72.08</u>		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</u>

Heading No.	H.S. Code	
72.09		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</u>
72.10		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</u>
72.11		<u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</u>
		- Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:
	7211.11	-- 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
	7211.12	-- Other, of a thickness of 4.75 mm or more - Other, not further worked than hot-rolled :
	7211.21	-- 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
	7211.22	-- Other, of a thickness of 4.75 mm or more
	7211.29	-- Other

Heading No.	H.S. Code	
7211.30		<ul style="list-style-type: none"> - Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa
		<ul style="list-style-type: none"> - Other, not further worked than cold-rolled (cold-reduced) :
7211.41		<ul style="list-style-type: none"> -- Containing by weight less than 0.25 % of carbon
<u>72.12</u>		<p><u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</u></p>
<u>72.13</u>		<p><u>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</u></p>
7213.10		<ul style="list-style-type: none"> - Containing indentations, ribs, grooves or other deformations produced during the rolling process
7213.20		<ul style="list-style-type: none"> - Of free-cutting steel - Other, containing by weight less than 0.25 % of carbon :
7213.31		<ul style="list-style-type: none"> -- Of circular cross-section measuring less than 14 mm in diameter
7213.39		<ul style="list-style-type: none"> -- Other - Other, containing by weight 0.25 % or more but less than 0.6 % of carbon :
7213.41		<ul style="list-style-type: none"> -- Of circular cross-section measuring less than 14 mm in diameter
7213.49		<ul style="list-style-type: none"> -- Other

Heading No.	H. S. Code	
<u>72.14</u>		<u>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</u>
<u>72.15</u>		<u>Other bars and rods of iron or non-alloy steel.</u>
<u>72.16</u>		<u>Angles, shapes and sections of iron or non-alloy steel.</u>
<u>72.17</u>		<u>Wire of iron or non-alloy steel.</u>
		- Containing by weight less than 0.25 % of carbon :
	7217.11	-- Not plated or coated, whether or not polished
	7217.12	-- Plated or coated with zinc
	7217.13	-- Plated or coated with other base metals
	7217.19	-- Other
		- Containing by weight 0.25 % or more but less than 0.6 % of carbon :
	7217.21	-- Not plated or coated, whether or not polished
	7217.22	-- Plated or coated with zinc
	7217.23	-- Plated or coated with other base metals
	7217.29	-- Other
		- Containing by weight 0.6 % or more of carbon :
	7217.32	-- Plated or coated with zinc

Heading No.	H.S. Code	
	7217.33	-- Plated or coated with other base metals
<u>72.25</u>		<u>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</u>
	7225.10	- Of silicon-electrical steel
	7225.30	- Other, not further worked than hot-rolled, in coils
<u>72.28</u>		<u>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</u>
	7228.80	- Hollow drill bars and rods
<u>73.01</u>		<u>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</u>
<u>73.02</u>		<u>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</u>
<u>73.03</u>		<u>Tubes, pipes and hollow profiles, of cast iron.</u>
<u>73.04</u>		<u>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</u>
	7304.10	- Line pipe of a kind used for oil or gas pipelines

Heading No.	H.S. Code	
	7304.20	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas
		- Other, of circular cross-section, of iron or non-alloy steel :
	7304.31	-- Cold-drawn or cold-rolled (cold-reduced)
	7304.39	-- Other
		- Other, of circular cross-section, of stainless steel :
	7304.41	-- Cold-drawn or cold-rolled (cold-reduced)
	7304.49	-- Other
		- Other, of circular cross-section, of other alloy steel :
	7304.51	-- Cold-drawn or cold-rolled (cold-reduced)
	7304.59	-- Other
<u>73.05</u>		<u>Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</u>
<u>73.06</u>		<u>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</u>
<u>73.07</u>		<u>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</u>
		- Other, of stainless steel :
	7307.21	-- Flanges

Heading No.	H. S. Code	
	7307.22	-- Threaded elbows, bends and sleeves
	7307.23	-- Butt welding fittings
	7307.29	-- Other
		- Other :
	7307.91	-- Flanges
	7307.92	-- Threaded elbows, bends and sleeves
	7307.93	-- Butt welding fittings
	7307.99	-- Other
<u>73.08</u>		<u>Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</u>
<u>73.09</u>		<u>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.</u>
<u>73.10</u>		<u>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</u>

Heading No.	H.S. Code	
<u>73.11</u>		<u>Containers for compressed or liquefied gas, of iron or steel.</u>
<u>73.12</u>		<u>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</u>
<u>73.13</u>		<u>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.</u>
<u>73.14</u>		<u>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</u>
<u>73.15</u>		<u>Chain and parts thereof, of iron or steel.</u>
<u>73.17</u>		<u>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</u>
<u>73.18</u>		<u>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</u>
		- Threaded articles :
	7318.11	-- Coach screws
	7318.12	-- Other wood screws
	7318.13	-- Screw hooks and screw rings
	7318.14	-- Self-tapping screws
	7318.15	-- Other screws and bolts, whether or not with their nuts or washers

Heading No.	H. S. Code	
	7318.16	-- Nuts
	7318.19	-- Other
		- Non-threaded articles :
	7318.29	-- Other
<u>73.19</u>		<u>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</u>
	7319.20	- Safety pins
	7319.30	- Other pins
	7319.90	- Other
<u>73.20</u>		<u>Springs and leaves for springs, of iron or steel.</u>
<u>73.21</u>		<u>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</u>
<u>73.22</u>		<u>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</u>

Heading No.	H.S. Code	
<u>73.23</u>		<u>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</u>
<u>73.24</u>		<u>Sanitary ware and parts thereof, of iron or steel.</u>
<u>73.25</u>		<u>Other cast articles of iron or steel.</u>
<u>73.26</u>		<u>Other articles of iron or steel.</u>
<u>74.06</u>		<u>Copper powders and flakes.</u>
<u>74.07</u>		<u>Copper bars, rods and profiles.</u>
	7407.21	- Of copper alloys : -- Of copper-zinc base alloys (brass)
<u>74.08</u>		<u>Copper wire.</u>
	7408.19	- Of refined copper : -- Other
	7408.22	- Of copper alloys : -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
<u>74.10</u>		<u>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</u>
<u>74.11</u>		<u>Copper tubes and pipes.</u>

Heading No.	H.S. Code	
<u>74.12</u>		<u>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>74.13</u>		<u>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</u>
<u>74.15</u>		<u>Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</u>
	7415.10	- Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded :
	7415.21	-- Washers (including spring washers) - Other threaded articles :
	7415.31	-- Screws for wood
	7415.32	-- Other screws; bolts and nuts
	7415.39	-- Other
<u>74.17</u>		<u>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.</u>
<u>74.18</u>		<u>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</u>
<u>74.19</u>		<u>Other articles of copper.</u>

Heading No.	H.S. Code	
		- Other :
	7419.91	-- Cast, moulded, stamped or forged, but not further worked
	7419.99	-- Other
<u>75.04</u>		<u>Nickel powders and flakes.</u>
<u>75.08</u>		<u>Other articles of nickel.</u>
<u>76.03</u>		<u>Aluminium powders and flakes.</u>
<u>76.04</u>		<u>Aluminium bars, rods and profiles.</u>
<u>76.05</u>		<u>Aluminium wire.</u>
<u>76.06</u>		<u>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</u>
		- Rectangular (including square) :
	7606.11	-- Of aluminium, not alloyed
	7606.12	-- Of aluminium alloys
		- Other :
	7606.91	-- Of aluminium, not alloyed
<u>76.07</u>		<u>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</u>
<u>76.08</u>		<u>Aluminium tubes and pipes.</u>

Heading No.	H. S. Code	
<u>76.10</u>		<u>Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.</u>
<u>76.11</u>		<u>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.</u>
<u>76.12</u>		<u>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</u>
<u>76.15</u>		<u>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</u>
<u>76.16</u>		<u>Other articles of aluminium.</u>
<u>78.03</u>		<u>Lead bars, rods, profiles and wire.</u>
<u>78.04</u>		<u>Lead plates, sheets, strip and foil; lead powders and flakes.</u>
	7804.20	- Powders and flakes

Heading No.	H. S. Code	
<u>78.05</u>		<u>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>78.06</u>		<u>Other articles of lead.</u>
<u>79.03</u>		<u>Zinc dust, powders and flakes</u>
<u>79.04</u>		<u>Zinc bars, rods, profiles and wire.</u>
<u>79.05</u>		<u>Zinc plates, sheets, strip and foil.</u>
<u>79.07</u>		<u>Other articles of zinc.</u>
<u>80.05</u>		<u>Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.</u>
	8005.20	- Powders and flakes
<u>80.06</u>		<u>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</u>
<u>82.15</u>		<u>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</u>
<u>84.36</u>		<u>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</u>
		- Poultry-keeping machinery; poultry incubators and brooders :

Heading No.	H.S. Code	
	8436.21	-- Poultry incubators and brooders
<u>84.52</u>		<u>Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</u>
	8452.40	- Furniture, bases and covers for sewing machines and parts thereof
<u>84.65</u>		<u>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</u>
		- Other :
	8465.96	-- Splitting, slicing or paring machines
	8465.99	-- Other
<u>85.06</u>		<u>Primary cells and primary batteries.</u>
		- Of an external volume not exceeding 300 cm ³ :
	8506.11	-- Manganese dioxide
<u>85.18</u>		<u>Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.</u>
		- Loudspeakers, whether or not mounted in their enclosures :
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure

Heading No.	H.S. Code	
<u>85.19</u>		<u>Turntables (record-decks), record players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.</u>
	8519.10	- Coin- or disc-operated record-players
<u>85.22</u>		<u>Parts and accessories of apparatus of headings Nos. 85.19 to 85.21.</u>
	8522.90	- Other
<u>85.35</u>		<u>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.</u>
<u>85.36</u>		<u>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.</u>
<u>85.39</u>		<u>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</u>
		- Other filament lamps, excluding ultra-violet or infra-red lamps :
	8539.21	-- Tungsten halogen
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
	8539.29	-- Other

Heading No.	H.S. Code	
		- Discharge lamps, other than ultra-violet lamps :
	8539.31	-- Fluorescent, hot cathode
<u>85.46</u>		<u>Electrical insulators of any material.</u>
	8546.20	- Of ceramics
<u>87.02</u>		<u>Motor vehicles for the transport of ten or more persons, including the driver.</u>
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)
<u>87.03</u>		<u>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</u>
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
ex	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc, used
ex	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc, used
ex	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc, used
ex	8703.24	-- Of a cylinder capacity exceeding 3,000 cc, used
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
ex	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc, used

Heading No.	H.S. Code	
ex	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, used
ex	8703.33	-- Of a cylinder capacity exceeding 2,500 cc, used
	8703.90	- Other
<u>87.04</u>		<u>Motor vehicles for the transport of goods.</u>
<u>90.23</u>		<u>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</u>
<u>90.24</u>		<u>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</u>
	9024.10	- Machines and appliances for testing metals
	9024.80	- Other machines and appliances
<u>90.29</u>		<u>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.</u>
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like
<u>92.01</u>		<u>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</u>

Heading No.	H.S. Code	
<u>94.03</u>		<u>Other furniture and parts thereof.</u>
	9403.30	- Wooden furniture of a kind used in offices
	9403.40	- Wooden furniture of a kind used in the kitchen
	9403.50	- Wooden furniture of a kind used in the bedroom
	9403.60	- Other wooden furniture

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TABLE C TO ANNEX IV

Heading No.	H.S. Code	
<u>87.03</u>		<u>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</u>
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :
ex	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc: --- New
ex	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- New
ex	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: --- New
ex	8703.24	-- Of a cylinder capacity exceeding 3,000 cc: --- New
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :
ex	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc: --- New
ex	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: --- New
ex	8703.33	-- Of a cylinder capacity exceeding 2,500 cc: --- New

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PROTOCOL C

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 6

Article 1

Iceland may retain, with due regard to the conditions set out in Article 14 of the Agreement, customs duties of a fiscal nature on the products specified in Table I.

When production is started in Iceland of a product of like kind to one of those listed in Table I, the duty to which the latter product is subject must be abolished.

Article 2

Liechtenstein and Switzerland may apply duties of a fiscal nature to products falling under the tariff headings specified in Table II while observing the conditions of Article 14 of the Agreement.

When production is started in Liechtenstein and Switzerland of a product of like kind to one of those listed in Table II, the duty to which the latter product is subject must be abolished.

* * * * *

TABLE I TO PROTOCOL C

HS code	Description of products	Duty - %
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether, or not in aqueous solution; sea water:	
2501.0001	- Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	5
2501.0009	- Other	1 t 0,01 ISK
2502	2502.000 Unroasted iron pyrites	10
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:	
2503.1000	- Crude or unrefined sulphur	10
2503.9000	- Other	10
2504	Natural graphite:	
2504.1000	- In powder or in flakes	20
2504.9000	- Other	20
2505	Natural sands of all kinds, whether or not, coloured, other than metal-bearing sands of Chapter 26	15
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2506.1000	- Quartz	20
	- Quartzite:	
2506.2100	-- Crude or roughly trimmed	20
2506.2900	-- Other	20
2507	2507.0000 Kaolin and other kaolinic clays, whether or not calcined	15
2508	Other clays (not including expanded clays of heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite, chamotte or dinas earths:	
2508.1000	- Bentonite	15
2508.2000	- Decolourising earths and fuller's earth	15
2508.3000	- Fire-clay	15
2508.4000	- Other clays	15
2508.5000	- Andalusite, kyanite and sillimanite	15
2508.6000	- Mullite	15
2508.7000	- Chamotte or dinas earths	15
2509	2509.0000 Chalk	20

2510		Natural calcium phosphates, natural aluminium Calcium phosphates and phosphatic chalk, excluding products for use as fertiliser subject to compliance with further definition and decision of the Ministry of Finance:	
	2510.1000	- Unground	20
	2510.2000	- Ground	20
2511		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816:	
	2511.1000	- Natural barium sulphate (barytes)	20
	2511.2000	- Natural barium carbonate (witherite)	20
2512		Siliceous fossil meals (for example, kieselguhr, tripolite and deatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:	
	2512.0009	- Other, excluding kieselguhr for breweries	20
2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
		- Emery, natural corundum, natural garnet and other natural abrasives:	
	2513.2100	-- Crude or in irregular pieces	20
		-- Other	20
2514	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
2515		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
		- Marble and travertine:	
	2515.1100	-- Crude or roughly trimmed	20
	2515.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20
	2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	20
2518		Dolomite whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite):	
	2518.1000	- Dolomite not calcined	20
	2518.2000	- Calcined dolomite	20
	2518.3000	- Agglomerated dolomite (including tarred	

	dolomite)	20	
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered)magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:		
2519.1000	- Natural magnesium carbonate (magnesite)	20	
2519.9000	- Other	20	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) wheter or not coloured, with or without small quantities of accelerators or retarders:		
	- Gypsum; anhydrite:		
2520.1001	-- Gypsum, unworked, whether or not ground	10	
2520.1009	-- Other	20	
	- Plasters:		
2520.2001	-- Plasters specially prepared for use in dentistry	50	
2520.2009	-- Other	20	
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:		
2521.0009	- Other	20	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825:		
2522.1000	- Quicklime	20	
2522.3000	- Hydraulic lime	20	
2524	2524.0000	Asbestos	20
2525	Mica, including splittings; mica waste:		
2525.1000	- Crude mica and mica rifted into sheets or splittings	20	
2525.2000	- Mica powder	20	
2525.3000	- Mica waste	20	
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
2526.1000	- Not crushed, not powdered	20	
2526.2000	- Crushed or powdered	20	
2527	2527.000	Natural cryolite; natural chiolite	20
2528	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:		

2528.1000	- Natural sodium borated	20
2528.9000	- Other	20
2529	Felspar; leucite; nepheline and nepheline ayenite; fluorspar:	
2529.1000	- Felspar	20
	- Fluorspar:	
2529.2100	-- Containing by weight 97 % or less of calcium fluoride	20
2529.2200	-- Containing by weight more than 97 % of calcium fluoride	20
2529.3000	- Leucite; nepheline and nepheline syenite	20
2530	Mineral substance not elsewhere specified or included:	
	- Vermiculite, pearlite and chlorites, unexpanded:	
2530.1001	-- Natural pearlite, unworked or ground and sieved (essorted)	20
2530.1009	-- Other	20
2530.2000	- Kieserite, epsomite (natural magnesium sulphates)	20
2530.3000	- Earth colours	20
2530.4000	- Natural micaceous iron oxides	20
2530.9000	- Other	20
2601	Iron ores and concentrates, including roasted iron pyrites:	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100	-- Non-agglomerated	10
2601.1200	-- Agglomerated	10
2601.2000	-- Roasted iron pyrites	10
2602	2602.0000 Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	10
2603	2603.0000 Copper ores and concentrates	10
2604	2604.0000 Nickel ores and concentrates	10
2605	2605.0000 Cobalt ores and concentrates	10
2606	2606.0000 Aluminium ores and concentrates	10
2607	2607.0000 Lead ores and concentrates	10
2608	2608.0000 Zinc ores and concentrates	10
2609	2609.0000 Tin ores and concentrates	10
2610	2610.0000 Chromium ores and concentrates	10
2611	2611.0000 Tungsten ores and concentrates	10

2612		Uranium or thorium ores and concentrates:	
	2612.1000	- Uranium ores and concentrates	10
	2612.2000	- Thorium ores and concentrates	10
2613		Molybdenum ores and concentrates:	
	2613.1000	- Roasted	10
	2613.9000	- Other	10
2614	2614.0000	Titanium ores and concentrates	10
2615		Niobium, tantalum, vanadium or zirconium ores and concentrates:	
	2615.1000	- Zirconium ores and concentrates	10
	2615.9000	- Other	10
2616		Precious metal ores and concentrates:	
	2616.1000	- Silver ores and concentrates	10
	2626.9000	- Other	10
2617		Other ores and concentrates:	
	2617.1000	- Antimony ores and concentrates	10
	2617.9000	- Other	10
218	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	10
2619	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	10
2620		Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:	
		- Containing mainly zinc:	
	2620.1100	-- Hard zinc spelter	10
	2620.1900	-- Other	10
	2620.2000	- Containing mainly lead	10
	2620.3000	- Containing mainly copper	10
	2620.4000	- Containing mainly aluminium	10
	2620.5000	- Containing mainly vanadium	10
	2620.9000	- Other	10
2621	2621.0000	Other slag and ash, including seaweed ash (kelp), excluding for use as fertiliser	10
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
		- Coal, whether or not pulverised, but not agglomerated:	
	2701.1100	-- Anthracite	1 t 0,02 ISK
	2701.1200	-- Bituminous coal	0
	2701.1900	-- Other coal	1 t 0,02 ISK
	2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	1 t 0,02 ISK

2702		Lignite, whether or not agglomerated, excluding jet:	
	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	
	2702.2000	- Agglomerated lignite	
2703	2703.0000	Peat (including peat litter), whether or not agglomerated	
2704	2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	
2706		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:	
	2706.0000	- Net tar and the like for the manufacture of nets, subject to compliance with definition and decision of the Ministry of Finance	2
	2706.0000	- Other	20
2707		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
	2707.1000	- Benzole	15
	2707.2000	- Toluole	15
	2707.3000	- Xylole	15
	2707.4000	- Naphtalene	15
	2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250 C by the ASTM D 86 method	15
	2707.6000	- Phenols	15
		- Other:	
	2707.9100	-- Creosote oils	15
	2707.9900	-- Other	15
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
	2708.1000	- Pitch	20
	2708.2000	- Pitch coke	20
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 oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
		- Motor spirit, including aviation spirit:	
	2710.0011	-- Aviation spirit	15
	2710.0019	-- Other	50
	2710.0020	- Spirit type jet fuel	15
		- Other light oils and preparations:	

2710.0031	-- White spirit	15	
2710.0039	-- Other	15	
	-- Kerosene, including kerosene type jet fuel:		
2710.0041	-- Kerosene refined as fuel for lamps	15	
2710.0042	-- Jet fuel	15	
2710.0049	-- Other	15	
2710.0050	- Other medium oils and preparations	10	
2710.0060	- Gas oils		1 t 0,035 15K
2710.0070	- Fuel oils		1 t 0,035 15K
	-- Lubricating oils, other heavy oils and preparations:		
2710.0081	-- Lubricating oils and greases	2	
2710.0082	-- Anti-rust preparations and the like	20	
	-- Other:		
2710.0089	--- Impregnating materials for fishing gear	2	
2710.0089	--- Other	10	
2711	Petroleum gases and other gaseous hydrocarbons:		
	- Liquefied:		
2711.1100	-- Natural gas	20	
	-- Propane:		
2711.1201	--- In containers of 1 kg or more	2	
2711.1209	--- Other	20	
	-- Butenes:		
2711.1301	--- In containers of 1 kg or more	2	
2711.1309	--- Other	20	
2711.1400	-- Ethylene, propylene, butylene and butadiene	20	
2711.1900	-- Other	20	
	- in gaseous state:		
2711.2100	-- Natural gas	20	
2711.2900	-- Other	20	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ookerite, lignite wax, peat wax, other mineral waxes, and similar product obtained by synthesis or by other processes, whether or not coloured:		
2712.1000	- Petroleum jelly	20	
2712.2000	- Paraffin wax containing by weight less than 0,75 % of oil	15	
2712.9000	- Other	15	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
	- Petroleum coke:		
2712.1100	-- Not calcined	20	
2713.1200	-- Calcined	20	
2713.2000	- Petroleum bitumen	20	
2712.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	20	
2714	Bitumen and asphalt, natural; bituminous or shale and tar sands; asphaltites and asphaltic rocks:		

	2714.1000	- Bituminous or oil shale and tar sands	35
	2714.9000	- Other	35
2715	2715.0000	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)	35
2716	2716.0000	Electrical energy	2
2801		Fluorine, chlorine, bromine and iodine.	
	2801.1000	- Chlorine	18
	2801.2000	- Iodine	18
	2801.3000	- Fluorine; bromine	18
2802	2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur	18
2803	2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	18
2804		Hydrogen, rare gases and other non-metals:	
		- Rare gases:	
	2804.2100	-- Argon	7
	2804.2900	-- Other	18
	2804.500	- Boron; tellurium	18
		- Silicon:	
	2804.6100	-- Containing by weight not less than 99.99 % of silicon	18
	2804.6900	-- Other	18
	2804.7000	- Phosphorus	18
	2804.8000	- Arsenic	18
	2804.9000	- Selenium	18
2805		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	
		- Alkali metals:	
	2805.1100	-- Sodium	18
	2805.1900	-- Other	18
		- Alkaline-earth metals:	
	2805.2100	-- Calcium	18
	2805.2200	-- Strontium and barium	18
	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or intersloyed	18
	2805.4000	- Mercury	18
2806		Hydrogen chloride (hydrochloric acid); chloro-sulphuric acid:	
	2806.1000	- Hydrogen chloride (hydrochloric acid)	18
	2806.2000	- Chlorosulphuric acid	18
2807	2807.0000	Sulphuric acid; oleum	10

2809		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:	
	2809.1000	- Diphosphorus pentoxide	18
	2809.2000	- Phosphoric acid and polyphosphoric acids	18
2810	2810.0000	Oxides of boron; boric acids	18
2811		Other inorganic acids and other inorganic oxygen compounds of non-metals:	
		- Other inorganic acids:	
	2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	18
	2811.1900	-- Other	18
		- Other inorganic oxygen compounds of non-metals:	
	2811.2200	-- Silicon dioxide	18
	2811.2300	-- Sulphur dioxide	18
	2811.2900	-- Other	18
2812		Halides and halide oxides of non-metals:	
	2812.1000	- Chlorides and chloride oxides	18
	2812.9000	- Other	18
2813		Sulphides of non-metals; commercial phosphorus trisulphide:	
	2813.1000	- Carbon disulphide	18
	2813.9000	- Other	18
2815		- Sodium hydroxide (caustic soda):	
	2815.1100	-- Solid	10
	2815.1200	-- In aqueous solution (soda lye or liquid sod) 10	
	2815.2000	- Potassium hydroxide (caustic potash)	10
	2815.3000	- Peroxides of sodium or potassium	18
2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
	2816.1000	- Hydroxide and peroxide of magnesium	18
	2816.2000	- Oxide, hydroxide and peroxide of strontium 18	
	2816.3000	- Oxide, hydroxide and peroxide of barium	18
2817	2817.0000	- Zinc oxide; zinc peroxide	18
2818		Aluminium oxide (including artificial corundum); aluminium hydroxide:	
	2818.1000	- Artificial corundum	18
	2818.2000	- Other aluminium oxide	18
	2818.3000	- Aluminium hydroxide	18
2819		Chromium oxides and hydroxides:	
	2819.1000	- Chromium trioxide	18
	2819.9000	- Other	18
2820		Manganese oxides:	
	2820.1000	- Manganese dioxide	18
	2820.9000	- Other	18
2821		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron	

		evaluated as FE203:	
	2821.1000	- Iron oxides and hydroxides	18
	2821.2000	- Earth colours	18
2822	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides	18
2823	2823.0000	Titanium oxides	15
2824		Lead oxides; red lead and orange lead:	
	2824.1000	- Lead monoxide (litharge, massicot) 18	
	2824.2000	- Red lead and orange lead	18
	2824.9000	- Other	18
2825		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
	2825.1000	- Hydrazine and hydroxylamine and their inorganic salts	18
	2825.2000	- Lithium oxide and hydroxide	18
	2825.3000	- Vanadium oxides and hydroxides	18
	2825.4000	- Nickel oxides and hydroxides	18
	2825.5000	- Copper oxides and hydroxides	18
	2825.6000	- Germanium oxides and zirconium dioxide	18
	2825.7000	- Molybdenum oxides and hydroxides	18
	2825.8000	- Antimony oxides	18
	2825.9000	- Other	18
2826		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
		- Fluorides:	
	2826.1100	-- Of ammonium or of sodium	18
	2826.1200	-- Of aluminium	18
	2826.2000	- Fluorosilicates of sodium or of potassium	18
	2826.3000	- Sodium hexafluoroaluminate (synthetic cryolite)	18
	2826.9000	- Other	18
2827		Chlorides, chloride oxides and chloride hydroxides; iodides and iodide oxides:	
	2827.1000	- Ammonium chloride	14
	2827.2000	- Calcium chloride	10
		- Other chlorides:	
	2827.3100	-- Of magnesium	14
	2827.3200	-- Of aluminium	14
	2827.3300	-- Of iron	14
	2827.3400	-- Of cobalt	14
	2827.3500	-- Of nickel	14
	2827.3600	-- Of zinc	14
	2827.3700	-- Of tin	14
	2827.3800	-- Of barium	14
	2827.3900	-- Other	14
		- Chloride oxides and chloride hydroxides:	
	2827.4100	-- Of copper	14
	2827.4900	-- Other	14
		- Bromides and bromide oxides:	

2827.5100	-- Bromides of sodium or of potassium	18
2827.5900	-- Other	18
2827.6000	-- Iodides and iodide oxides	18
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	
2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	18
2828.9000	- Other	18
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
	- Chlorates:	
2829.1100	-- Of sodium	18
2829.1900	-- Other	18
2829.9000	- Other	18
2830	Sulphides; polysulphides:	
2830.1000	- Sodium sulphides	18
2830.2000	- Zinc sulphide	18
2830.3000	- Cadmium sulphide	18
2830.9000	- Other	18
2831	Dithionites and sulphonylates:	
2831.1000	- Of sodium	18
2831.9000	- Other	18
2832	Sulphites; thiosulphates:	
2832.1000	- Sodium sulphites	18
2832.2000	- Other sulphites	18
2831.3000	- Thiosulphates	18
2833	Sulphates; alums; peroxsulphates (persulphates):	
	- Sodium sulphates:	
2833.1100	-- Disodium sulphate	18
2833.1900	-- Other	18
2833.2100	-- Of magnesium	18
2833.2200	-- Of aluminium	18
2833.2300	-- Of chromium	18
2833.2400	-- Of nickel	18
2833.2500	-- Of copper	18
2833.2600	-- Of zinc	18
2833.2700	-- Of barium	18
2833.2900	-- Other	18
2833.3000	-- Alums	18
2833.4000	-- Peroxosulphates (persulphate)	18
2834	Nitrites; nitrates:	
2834.1000	- Nitrites	18
	- Nitrates:	
2834.2100	-- Potassium	18
2834.2200	-- Of bismuth	18
2834.2900	-- Other, excluding products for use as fertiliser	18

2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:	
2835.1000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	18
	- Phosphates:	
2835.2100	-- Of triammonium	18
2835.2200	-- Of mono- or disodium	18
2835.2300	-- Of trisodium	18
2835.2400	-- Of potassium	18
2835.2500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	18
2835.2600	-- Other phosphates of calcium	18
2835.2900	-- Other	18
	- Polyphosphates:	
2835.3100	-- Sodium triphosphate (sodium tripolyphosphate)	18
2835.3900	-- Other	18
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate:	
2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	18
2836.2000	- Disodium carbonate	10
2836.3000	- Sodium hydrogencarbonate (sodium bicarbonate) 18	
2836.4000	- Potassium carbonates	18
2836.5000	- Calcium carbonate	18
2836.6000	- Barium carbonate	18
2836.7000	- Lead carbonate	18
	- Other:	
2836.9100	-- Lithium carbonates	18
2836.9200	-- Strontium carbonate	18
2836.9300	-- Bismuth carbonate	18
2836.9900	-- Other	18
2837	Cyanides, cyanide oxides and complex cyanides:	
	- Cyanides and cyanide oxides.	
2837.1100	-- Of sodium	18
2837.1900	-- Other	18
2837.2000	- Complex cyanides	18
2838	2838.0000 Fulminates, cyanates and thiocyanates	18
2839	Silicates; commercial alkali metal silicates:	
	- Of sodium:	
2839.1100	-- Sodium metasilicates	18
2839.1900	-- Other	18
2839.2000	- Of potassium	18
	- Other:	
2839.9000	-- Lithium-, rubidium, caesium- and francium silicates	50
2839.9000	-- Other	18
2840	Borates; peroxoborates (perborates):	
	- Disodium tetraborate (refined borax):	
2840.1100	-- Anhydrous	18
2840.1900	-- Other	18

2840.2000	-- Other borates	18
2840.3000	-- Perppborates (perborates)	18
2841	Salts of oxometallic or peroxometallic acids:	
2841.1000	- Aluminates	18
2841.2000	- Chromates of zinc or of lead	18
2841.3000	- Sodium dichromate	18
2841.4000	- Potassium dichromate	18
2841.5000	- Other chromates and dichromates; peroxochromates	18
2841.6000	- Manganites, manganates and permanganates	18
2841.7000	- Molybdates	18
2841.8000	- Tungstates (wolframates)	18
2841.9000	- Other	18
2842	Other salts of inorganic acids or peroxyacids, excluding azides:	
2842.1000	- Double or complex silicates	18
2842.9000	- Other	18
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
2843.1000	- Colloidal precious metals	18
	- Silver compounds:	
2843.2100	-- Silver nitrate	18
2843.2900	-- Other	18
2843.3000	- Gold compounds	18
2843.9000	- Other compounds; amalgams	18
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	18
2844.2000	- Uranium enriched in U235 and its compounds; alloys, dispersions (including cermet), ceramic products and mixture containing uranium enriched in U235, plutonium or compounds of these products	18
	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:	
2844.3000	-- Waste and scrap of uranium depleted in U 235 or of thorium; such metals unwrought or wrought and articles thereof	11
2844.3000	-- Other	18
2844.4000	- Radioactive elements and isotopes and compounds	

		other than those subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	18
2844.5000		- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	18
2845		Isotopes other than those of heading No. 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	
2845.1000		- Heavy water (deuterium oxide)	18
2845.9000		- Other	18
2846		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	18
2846.1000		- Cerium compounds	18
2847	2847.0000	Hydrogen peroxide, whether or not solidified with urea	18
2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus:	
2848.1000		- Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	18
2849		Carbides, whether or not chemically defined:	
2849.1000		- Of calcium	18
2849.2000		- Of silicon	18
2849.9000		- Other	18
2850	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	18
2851	2851.0000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	18
2901		Acylic hydrocarbons:	
2901.1000		- Saturated	18
		- Unsaturated:	
2901.2100		-- Ethylene	18
2901.2200		-- Propene (propylene)	18
2901.2300		-- Butene (butylene) and isomers thereof	18
2901.2400		-- Buta-1,3-diene and isoprene	18
		-- Other:	
2901.2901		--- Acetylene	18
2901.2909		--- Other	18
2902		Cyclic hydrocarbons:	

2902.1100	-- Cyclohexane	18
2902.1900	-- Other	18
2902.2000	- Benzene	18
2902.3000	- Toluene	18
	- Xylenes:	
2902.4100	-- O-Xylene	18
2902.4200	-- M-Xylene	18
2902.4300	-- P-Xylene	18
2902.4400	-- Mixed xylene isomers	18
2902.5000	- Styrene	18
2902.6000	- Ethylbenzene	18
2902.7000	- Cumene	18
2902.9000	- Other	18
2903	Halogenated derivatives of hydrocarbons:	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.1100	-- Chloroethane (methyl chloride) and chloroethane (ethyl chloride)	18
2903.1200	-- Dichloromethane (methylene chloride)	18
2903.1300	-- Chloroform (trichloromethane)	18
2903.1400	-- Carbon tetrachloride	18
2903.1500	-- 1,2-Dichloroethane (ethylene dichloride)	18
2903.1600	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutenes	18
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100	-- Vinyl chloride (chloroethylene)	18
2903.2200	-- Trichloroethylene	18
2903.2300	-- Tetrachloroethylene (perchloroethylene)	18
2903.3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	18
2903.4000	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	18
	- Halogenated derivatives of cyclic, cyclic or cyclic terpenic hydrocarbons:	
2903.5100	-- 1,2, 3,4, 5,6-Hexachlorocyclohexane	18
2903.5900	-- Other	18
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.6100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	18
2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2 bis (p-chlorophenyl)ethane)	18
2903.6900	-- Other	18
2904	Sulphated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
2904.1000	- Derivatives containing only sulphur groups, their salts and ethyl esters	18
2904.2000	- Derivatives containing only nitro or only nitroso groups	18
2904.9000	- Other	18

2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Saturated monohydric alcohols:	
2905.1100	-- Methanol (methyl alcohol)	18
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	18
2905.1300	-- Butan-1-ol (n-butyl alcohol)	18
2905.1400	-- Other butanols	18
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	18
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	18
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	18
2905.1900	-- Other	18
	- Unsaturated monohydric alcohols:	
2905.2100	-- Allyl alcohol	18
2905.2200	-- Acyclic terpene alcohols	18
2905.2900	-- Other	18
	- Diols:	
2905.3100	-- Ethylene glycol (ethanediol)	35
2905.3200	-- Propylene glycol (propane-1,1-diol)	18
2905.3900	-- Other	18
	- Other polyhydric alcohols:	
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3 diol (trimethylolpropane)	18
2905.4200	-- Pentaerythritol	18
2905.4300	-- Mannitol	18
2905.4400	-- D-glucitol (sorbitol)	18
2905.4900	-- Other	18
2905.5000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.1100	-- Menthol	18
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	18
2906.1300	-- Sterols and inositols	18
2906.1400	-- Terpeneols	18
2906.1900	-- Other	18
	- Aromatic:	
2906.2100	-- Benzyl alcohol	18
2906.2900	-- Other	18
2907	Phenols; phenol-alcohols:	
	- Monophenols:	
2907.1100	-- Phenol (hydroxybenzene) and its salts	18
2907.1200	-- Cresols and their salts	18
2907.1300	-- Ocylphenol, nonylphenol and their isomers; salts thereof	18
2907.1400	-- Xylenols and their salts	18
2907.1500	-- Naphthols and their salts	18
2907.1900	-- Other	18
	- Polyphenols:	

2907.2100	-- Resorcinol and its salts	18
2907.2200	-- Hydroquinone (quinol) and its salts	18
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	18
2907.2900	-- Other	18
2907.3000	- Phenol-alcohols	18
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
2908.1000	- Derivatives containing only halogen substituents and their salts	18
2908.2000	- Derivatives containing only sulpho groups, their salts and esters	18
2908.9000	- Other	18
2909	Ethers, ether-alcohols, ether-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	-- Diethyl ether	18
2909.1900	-- Other	18
2909.2000	-- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol	18
2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	18
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	18
2909.4400	-- Other monokylethers of ethylene glycol or of diethylene glycol	18
2909.4900	-- Other	18
2909.5000	- Ether phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2910.1000	- Oxirane (ethylene oxide)	14
2910.2000	- Methyloxirane (propylene oxide)	14
2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	14

	2910.9000	- Other	14
2911	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2912		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
		- Acyclic aldehydes without other oxygen function:	
	2912.1100	-- Methanal (formaldehyde)	10
	2912.1200	-- Ethanal (acetaldehyde)	18
	2912.1300	-- Butanal (butyraldehyde, normal isomer)	18
	2912.1900	-- Other	18
		- Cyclic aldehydes without other oxygen function:	
	2912.2100	-- Benzaldehyde	18
	2912.2900	-- Other	18
	2912.3000	- Aldehyde-alcohols	18
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
	2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	18
	2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	18
	2912.4900	-- Other	18
	2912.5000	- Cyclic polymers of aldehydes	18
	2912.6000	- Paraformaldehyde	18
2913	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912	18
2914		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		- Acyclic ketones without other oxygen function:	
	2914.1100	-- Acetone	18
	2914.1200	-- Butanone (methyl ethyl ketone)	18
	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	18
	2914.1900	-- Other	18
		- Cyclanic, cyclenic or cycloterpenic ketanes without other oxygen function:	
	2914.2100	-- Camphor	18
	2914.2200	-- Cyclohexanone and methylcyclohexanones	18
	2914.2300	-- Ianonones and methylanonones	18
	2914.2900	-- Other	18
	2914.3000	- Aromatic ketones without other oxygen function	18
		- Ketone-alcohols and ketone-aldehydes:	
	2914.4100	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	18
	2914.4900	-- Other	18
	2914.5000	- Ketone-phenols and ketones with other oxygen function	18
		- Quinones:	
	2914.6100	-- Anthraquinone	18
	2914.6900	-- Other	18
	2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	18

2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
2915.1200	-- Salts of formic acid	18
2915.1300	-- Esters of formic acid	18
	- Acetic acid and its salts; acetic anhydride:	
2915.2100	- Acetic acid	18
2915.2200	-- Sodium acetate	18
2915.2300	-- Cobalt acetates	18
2915.2400	-- Acetic anhydride	18
2915.2900	-- Other	18
	- Esters of acetic acid:	
2915.3100	-- Ethyl acetate	18
2915.3200	-- Vinyl acetate	18
2915.3300	-- <i>n</i> -Butyl acetate	18
2915.3400	-- Isobutyl acetate	18
2915.3500	-- 2-Ethoxyethyl acetate	18
2915.3900	-- Other	18
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	18
2915.5000	- Propionic acid, its salts and esters	18
2915.6000	- Butyric acids, valeric acids, their salts and esters	18
2915.7000	- Palmitic acid, stearic acid, their salts and esters	18
2915.9000	- Other	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	-- Acrylic acid and its salts	18
2916.1200	-- Esters of acrylic acid	18
2916.1300	-- Methacrylic acid and its salts	18
2916.1400	-- Esters of methacrylic acid	18
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	-- Other	18
2916.2000	- Cyclanic, cyclenic or cycloterpene monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	-- Benzoic acid, its salts and esters	18
2916.3300	-- Phenylacetic acid, its salts and esters	18
2916.3900	-- Other	18

2917	Polycarboxylic acids, their anhydrides halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Alcylic polycarboxylic acids, their anhydrides,	
	halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	18
2917.1200	-- Adipic acid, its salts and esters	18
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	-- Maleic anhydride	18
2917.1900	-- Other	18
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	-- Dibutyl orthophthalates	18
2917.3200	-- Dioctyl orthophthalates	18
2917.3300	-- Dinonyl or didecyl orthophthalates	18
2917.3400	-- Other esters of orthophthalic acid	18
2917.3500	-- Phthalic anhydride	18
2917.3600	-- Terephthalic acid and its salts	18
2917.3700	-- Dimethyl terephthalate	18
2917.3900	-- Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	-- Lactic acid, its salts and esters	18
2918.1200	-- Tartaric acid	18
2918.1300	-- Salts and esters of tartaric acid	18
2918.1400	-- Citric acid	18
2918.1500	-- Salts and esters of citric acid	18
2918.1600	-- Gluconic acid, its salts and esters	18
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	-- Other	18
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	-- Salicylic acid and its salts	18
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	18
2918.2300	-- Other esters of salicylic acid and their salts	18
2918.2900	-- Other	18
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their	

		anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000		- Other	18
2919	2919.0000	Phosphoric esters and their salts, including isotriphosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2920		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	2920.1000	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	18
	2920.9000	- Other	18
2921		Amine-function compounds:	
		- Acyclic monamines and their derivatives; salts thereof:	
	2921.1100	-- Methylamine, di- or trimethylamine and their salts	18
	2921.1200	-- Diethylamine and its salts	18
	2921.1900	-- Other	18
		- Alicyclic polyamines and their derivatives; salts thereof:	
	2921.2100	-- Ethylenediamine and its salts	18
	2921.2200	-- Hexamethylenediamine and its salts	18
	2921.2900	-- Other	18
	2921.3000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	18
		- Aromatic monamines and their derivatives; salts thereof:	
	2921.4100	-- Aniline and its salts	18
	2921.4200	-- Aniline derivatives and their salts	18
	2921.4300	-- Toluidines and their derivatives; salts thereof	18
	2921.4400	-- Diphenylamine and its derivatives; salts thereof	18
	2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	18
	2921.4900	-- Other	18
		- Aromatic polyamines and their derivatives; salts thereof:	
	2921.5100	-- O-, m-, p-Phenylenediamine, diaminotoluenes, and their salts thereof	18
	2921.5900	-- Other	18
2922		Oxygen-function amino-compounds:	
		- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.1100	-- Monoethanolamine and its salts	18

2922.1100	-- Diethanolamine and its salts	18
2922.1300	-- Triethanolamine and its salts	18
2922.1900	-- Other	18
	- Amino-naphthols and other aminophenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	18
2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	18
2922.2900	-- Other	18
2922.3000	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	18
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:	
2922.4100	-- Lysine and its esters; salts thereof	18
2922.4200	-- Glutamic acid and its salts	18
2922.4900	-- Other	18
2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	18
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	
2923.1000	- Choline and its salts	18
2923.2000	- Lecithins and other phosphoaminolipids	18
2923.9000	- Other	18
2924	Carboxamide-function compounds; amide-function of carbonic acid:	
2924.1000	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	18
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100	-- Ureines and their derivatives; salts thereof	18
2924.2900	-- Other	18
2925	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds:	
	- Imides and their derivatives; salts thereof:	
2925.1100	-- Saccharin and its salts	18
2925.1900	-- Other	18
2925.2000	-- Imines and their derivatives; salts thereof	18
2926	Nitrile function compounds:	
2926.1000	- Acrylonitrile	18
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	18
2926.9000	- Other	18
2927	Diazo-, azo- or azoxy-compounds	18

2928	2928.0000	Organic derivatives of hydrazine or of hydroxylamine	18
2929		Compounds with other nitrogen function:	
	2929.1000	- Isocyanates	18
	2929.9000	- Other	18
2930		Organo-sulphur compounds:	
	2930.1000	- Dithiocarbonates (xanthates)	18
	2930.2000	- Thiocarbamates and dithiocarbamates	18
	2930.3000	- Thiuram mono-, di- or tetrasulphides	18
	2930.4000	- Methionine	18
	2390.9000	- Other	18
2931	2931.0000	Other organo-inorganic compound	18
2932		Heterocyclic compounds with oxygen hetero-atom(s) only:	
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932.1100	-- Tetrahydrofuran	18
	2932.1200	-- 2-Furaldehyde (furfuraldehyde)	18
	2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
	2932.1900	-- Other	18
		- Lactones:	
	2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins	18
	2932.9000	- Other	18
2933		Heterocyclic compounds with nitrogen hetero-atoms(s) only; nucleic acids and their salts	18
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933.1100	-- Phenazone (antipyrin) and its derivatives	18
	2933.1900	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.2100	-- Hydantoin and its derivatives	18
	2933.2900	-- Other	18
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.3100	-- Pyridine and its salts	18
	2933.3900	-- Other	18
	2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
	2933.5100	-- Malonylurea (barbituric acid) and its derivatives; salts thereof	18
	2933.5900	-- Other	18
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
	2933.6100	-- Melamine	18

2933.6900	-- Other	18
	- Lactams:	
2933.7100	-- 6-Hexenolactam (epsilon-caprolactam)	18
2933.7900	-- Other lactams	18
2933.9000	- Other	18
2934	Other heterocyclic compounds:	
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18
2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	18
2934.3000	- Compounds containing a phenothiazine ring- system (whether or not hydrogenated), not further fused	18
2934.9000	- Other	18
2935	2935.0000 Sulphonamides	18
2936	Provitamins and vitamins natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
2936.1000	- Provitamins, unmixed	18
	- Vitamins and their derivatives, unmixed: 18	18
2936.2100	-- Vitamins A and their derivatives	18
2936.2200	-- Vitamin B1 and its derivatives	18
2936.2300	-- Vitamin B2 and its derivatives	18
2936.2400	-- D- or DL -Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	18
2936.2500	-- Vitamin B6 and its derivatives	18
2936.2600	-- Vitamin B12 and its derivatives	18
2936.2700	-- Vitamin C and its derivatives	18
2936.2800	-- Vitamin E and its derivatives	18
2936.2900	-- Other vitamins and their derivatives	18
2936.9000	- Other, including natural concentrates	18
2937	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:	
2937.1000	- Pituitary (anterior) or similar hormones, and their derivatives:	
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	18
2937.2200	-- Halogenated derivatives of adrenal cortical hormones	18
2937.2900	-- Other	18
	- Other hormones and their derivatives; other steroids used primarily as hormones:	
2937.9100	-- Insulin and its salts	18
2937.9200	-- Oestrogens and progestogen	18
2937.9900	-- Other	18
2938	Glycosides, natural or reproduced by synthesis,	

		and their salts, ethers, esters and other derivatives:	
	2938.1000	- Rutoside (rutin) and its derivatives	18
	2938.9000	- Other	18
2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
	2939.1000	- Alkaloids of opium and their derivatives; salts thereof	18
		- Alkaloids of cinchona and their derivatives; salts thereof:	
	2939.2100	-- Quinine and its salts	18
	2939.2900	-- Other	18
	2939.3000	- Caffeine and its salts	18
	2939.4000	- Ephedrine and its salts	18
	2939.5000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	18
	2939.6000	- Alkaloids of rye ergot and their derivatives; salts thereof	18
	2939.7000	- Nicotine and its salts	18
	2939.9000	- Other	18
2940	2940.000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939	18
2941		Antibiotics:	
	2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
	2941.2000	- Streptomycin and its derivatives; salts thereof	10
	2941.3000	- Tetracyclines and their derivatives; salts thereof	10
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	10
	2941.5000	- Erythromycin and its derivatives; salts thereof	10
	2941.9000	- Other	10
29242	2942.0000	Other organic compounds	18
3001		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extract of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
	3001.1000	- Glands and other organs, dried, whether or not powdered	15
	3001.2000	- Extracts of glands or other organs or of their	

	secretions	15
	- Other:	
3001.9001	-- Heparin and its salts	15
3001.9009	-- Other	15
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: Antisera and other blood fractions:	
3002.1001	-- Blood fractions put up as medicament	15
3002.1009	-- Other	15
3002.2000	- Vaccines for human medicine	15
	- Vaccines for veterinary medicine:	
3002.3100	-- Vaccines against foot and mouth disease	15
3002.3900	-- Other	15
3002.9000	- Other	15
3003	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	15
3003.2000	- Containing other antibiotics	15
	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:	
3003.3100	-- Containing insulin	15
3003.3900	-- Other	15
3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 2937 or antibiotics	15
	- Other:	
3003.9001	-- Medicated sweets	70
3003.9009	-- Other	15
3004	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of mixed or unmixed prophylactic uses, put up in measured doses or in forms or packings for retail sale:	
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1001	-- Registered pharmaceutical specialities	15
3004.1002	-- Unregistered pharmaceutical specialities	15
3004.1009	-- Other	15
	- Containing other antibiotics:	
3004.2001	-- Registered pharmaceutical specialities	15
3004.20091	-- Other	15
	- Containing hormones or other products of heading No. 2937 but not containing antibiotics:	

	-- Containing insulin:	
3004.3101	-- Registered pharmaceutical specialities	15
3004.3102	-- Unregistered pharmaceutical specialities	15
3004.3109	-- Other	15
	-- Containing adrenal cortex hormones:	
3004.3201	-- Registered pharmaceutical specialities	15
3004.3202	-- Unregistered pharmaceutical specialities	15
3004.3209	-- Other	15
	-- Other:	
3004.3901	-- Registered pharmaceutical specialities	15
3004.3902	-- Unregistered pharmaceutical specialities	15
3004.3909	-- Other	15
	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 2937 or antibiotics:	
3004.4001	-- Registered pharmaceutical specialities	15
3004.4002	-- Unregistered pharmaceutical specialities	15
3004.4009	-- Other	15
	- Other medicaments containing vitamins of other products of heading No. 2936:	
3004.5001	-- Registered pharmaceutical specialities	15
3004.5002	-- Unregistered pharmaceutical specialities	15
3004.5004	-- Medicated sweets	70
3004.5009	-- Other	15
	- Other:	
3004.9001	-- Registered pharmaceutical specialities	15
3004.9002	-- Unregistered pharmaceutical specialities	15
3004.9004	-- Medicated sweets	70
3004.9009	-- Other	15
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
3005.1000	- Adhesive dressings and other articles having an adhesivelayer	35
3005.9000	- Other	35
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	
3006.1000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaris and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	35
3006.2000	- Blood-grouping reagents	35
	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:	
3006.3001	-- Diagnostic reagents designed to be administered to the patient	15
3006.3009	-- Other	35
	- Dental cements and other dental fillings; bone	

	reconstruction cements:	
3006.4001	-- Bone reconstruction cement	50
3006.4002	-- Silver amalgam for dental fillings	35
3006.4009	-- Other	35
3006.5000	- First-aid boxes and kits	35
	- Chemical contraceptive preparations based on hormones or apermicides:	
3006.6001	-- Chemical contraceptive preparations	50
3006.6009	-- Other	15
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	40
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter:	
3203.0000	- Catechu and the like for colouring fishing gear	2
3203.0000	- Other	15
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or luminophores, whether or not chemically defined:	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100	-- Disperse dyes and preparations based thereon	15
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300	-- Basic dyes and preparations based thereon	15
3204.1400	-- Direct dyes and preparations based thereon	15
3204.1500	-- Vat dyes (including those usable in that state as pigment) and preparations based thereon	15
3204.1600	-- Reactive dyes and preparations based thereon	15
3204.1700	-- Pigments and preparations based thereon	15
3204.1900	-- Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204.11 to 3204.19	15
3204.2000	- Synthetic organic products of a kind used as	

		fluorescent brightening agents	15
3205	3205.000	Colour lakes; preparations based in colour lakes as specified in Note 3 to this Chapter	15
3206		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	
	3206.1000	- Pigments and preparations based on titanium dioxide	15
	3206.2000	- Pigments and preparations based on chromium compounds	15
	3206.3000	- Pigments and preparations based on cadmium compounds	15
		- Other colouring matter and other preparations:	
	3206.4100	-- Ultramarine and preparations based thereon	15
	3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	15
	3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15
	3206.4900	-- Other	15
	3206.5000	- Inorganic products of a kind used as luminophores	15
3207		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass frit and other glass, in the form of powder, granules or flakes:	
	3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15
	3207.2000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	15
	3207.3000	- Liquid lustres and similar preparations	15
	3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	15
3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
	3212.1000	- Stamping foils	30
3213		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar	

	forms or packings:	
3213.1000	- Colours in sets	35
3213.9000	- Other	35
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for fades, indoor walls, floors, ceilings or	
	the like:	
	- Mastics; painters' fillings:	
3214.1001	-- Sealing waxes	80
3215	Printing ink, wiring or drawing ink and other inks, whether or not concentrated or solid:	
	- Printing ink:	
3215.1100	-- Black	10
3215.1900	-- Other	10
3215.9000	- Other	50
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
	- Essential oils of citrus fruit:	
3301.1100	-- Of bergamot	30
3301.1200	-- Of orange	30
3301.1300	-- Of lemon	30
3301.1400	-- Of lime	30
3301.1900	-- Other	30
	-- Essential oils other than those of citrus fruits:	
3301.2100	-- Of geranium	30
3301.2200	-- Of jasmin	30
3301.2300	-- Of lavender or of lodandin	30
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	30
3301.2500	-- Of other mints	30
3301.2600	-- Of vetiver	30
3301.2900	-- Other	30
3301.3000	- Resinoids	30
	- Other:	
3301.9001	-- Aqueous distillates and aqueous solutions of essential oils including such products suitable for medical use	40
3301.9009	-- Other	30
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry:	
	- Of a kind used in the food or drink industries:	

3302.1001	-- For the food industries excluding pastry essences	20
3302.1002	-- For the drink industries	20
	- Other:	
3302.9002	-- For the perfumery industries	20
3302.9009	-- Other	20
3303	Perfumes and toilet waters:	
3304.1000	- Perfumes	100
3304.1000	- Lip make-up preparations	100
	- Other:	
3304.9100	-- Powders, whether or not compressed	100
3304.9900	-- Other, excluding preparations for the care of the skin	100
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders:	
3306.9000	- Other	100
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
3307.1000	- Pre-shave, shaving or after-shave preparations, excluding preparations for the care of the skin	100
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.4100	-- "Agarbatti" and other odoriferous preparations which operate by burning	100
3307.4900	-- Other	100
	- Other:	
3307.9001	-- Contact lens or artificial eye solutions, excluding cleaning preparations	20
3307.9002	-- Wadding, impregnated, coated or covered with perfume or cosmetics	25
3307.9009	-- Other	100
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations	

	containing, as basic constituents, 70 % of oils obtained from bituminous minerals:	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	2
-- Other:		
3403.1901	--- Anti-rust and anti-corrosive preparations	50
3403.1909	-- Other	2
	- Other:	
3403.9100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	2
3403.9900	-- Other	2
3404	Artificial waxes and prepared waxes:	
3404.1000	- Of chemically modified lignite	20
3404.2000	- Of polyethylene glycol	20
	- Other:	
3404.9001	-- Sealing waxes	80
3404.9009	-- Other	20
3405	Polishes and creams, for footwear, furniture, floor, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404:	
3405.1000	- Polishes, creams and similar preparations for footwear or leather	80
	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork:	
3405.2009	-- Other	80
3405.3000	-- Polishes and similar preparations for coachwork, other than metal polishes	80
	- Scouring pastes and powders and other scouring preparations:	
3405.4009	-- Other	80
	- Other:	
3405.9001	-- Abrasive preparations	20
3405.9009	-- Other	80
3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	
3407.0001	- Preparations for use in dentistry, with a basis	

		of plaster	50
	3407.0009	- Other	35
3502		Albumins, albuminates and other albumin derivatives:	
	3502.1000	- Egg albumin	25
	3502.9000	- Other	25
3503		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 3501:	
	3503.0001	- Gelatin	70
	3503.0009	- Other, excluding glues of animal origin	70
3504	3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	25
3505		Dextrins and other modified starches (for example, pregeletinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	3505.1000	- Dextrins and other modified starches	25
	3505.2000	- Glues	25
3507		Enzymes; prepared enzymes not elsewhere specified or included:	
	3507.1000	- Rennet and concentrates thereof	10
	3507.9000	- Other	18
3601	3601.0000	Propellant powders	18
3602	3602.0000	Prepared explosives, other than propellant powders	35
3603	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	35
3605	3605.0000	Matches, other than pyrotechnic articles of heading No. 3604	100
3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	
	3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	80
	3606.9000	-- Ferro-cerium and other pyrophoric alloys in all forms	100
	3606.9000	-- Other	80
3701		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper,	

	paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
3701.1000	- for X-ray	30
3701.2000	- instant print film	35
3701.3000	- Other plates and film, with any side exceeding 255 mm	35
	-- For colour photography (polychrome):	
3701.9101	--- Plates and film for the printing industry	35
3701.9109	--- Other	35
	-- Other:	
3701.9901	--- Plates and film for the printing industry	35
3701.990	--- Other	35
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	
3702.1000	- for X-ray	30
3702.2000	- instant print film	35
	- Other film, without sprocket holes, of a width not exceeding 105 mm:	
3702.3100	-- For colour photography (polychrome)	35
3702.3200	-- Other, with silver halide emulsion	35
3702.3901	--- Phototypesetting film	35
3702.3909	--- Other	35
	- Other film, without sprocket holes, of a width exceeding 105 mm:	
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	35
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	35
3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	35
	-- Of a width exceeding 105 mm but not exceeding 610 mm:	
3702.4401	--- Phototypesetting film	35
3702.4402	--- Other, of a width not exceeding 150 mm	20
3702.4409	--- Other	35
	- Other film for colour photography (polychrome):	
3702.5100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	35
3702.5200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	35
3702.5300	-- Of a width exceeding 16 mm but not exceeding 30 m, for slides	35
3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	35
3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	35
	- Other:	

3702.9100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	35	
3702.9200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	35	
3702.9300	-- Of a width exceeding 16 mm but not exceeding 30 m	35	
3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	35	
3702.9500	-- Of a width exceeding 35 mm	35	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:		
3703.1000	- In rolls of a width exceeding 610 mm	35	
3703.2000	Other, for colour photography (polychrome)	35	
	- Other:		
3703.9001	-- Phototypesetting film	0	
3703.9002	-- Sensitive paper for photocopying	35	
3703.9009	-- Other	35	
3704	Photographic plates film, paper, paperboard and textiles, exposed but not developed:		
3704.0001	- Cronalith control stripe	35	
3704.0009	- Other	35	
3705	Photographic plates and film, exposed and developed, other than cinematograph film:		
3705.1000	- For offset reproduction	35	
3705.2000	- Microfilms	35	
	- Other:		
3705.9002	-- For the printing industry	35	
3705.9009	-- Other	35	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or re consisting only of sound track:		
3706.1000	- Of a width of 35 mm or more		1 kg ISK 0,5
	- Other:		
3706.9000	-- Consisting only of sound track	35	
3706.9000	-- Other		1 kg ISK 0,5
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:		
3707.1000	- Sensitised emulsions	35	
3707.900	- Other	35	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufacturers:		
3801.1000	- Artificial graphite	25	
3801.2000	- Colloidal or semi-colloidal graphite	25	

3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	25
3801.9000	- Other	25
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	
3802.1000	- Activated carbon	25
3802.9000	- Other	25
3803	3803.0000 Tall oil, whether or not refined	25
3804	3804.0000 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desigred or chemically treated, including lignin sulphoonates, but excluding tall oil of heading No. 3803	25
	3804.0000 - Concentrated sulphite lye	25
	3804.0000 - Other	50
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent:	
	3805.1000 - Gum, wood or sulphate turpentine oils	25
	3805.2000 - Pine oil	25
	3805.9000 - Other	25
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
	3806.1000 - Rosin	25
	3806.2000 - Salts of rosin or of resin acids	25
	3806.3000 - Ester gums	15
	3806.9000 - Other	15
3807	3807.0000 Wood tar; wood tar oils; wood creosote; wood naphta; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch, excluding wood tar oil for use as composite solvent or thinners	25
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphurtreated bands, wicks and candles and fly-papers):	
	3808.1000 - Inaecticides	20
	- Fungicides:	
	3808.2001 -- Fluid fungicides for wood	20
	3808.2009 -- Other	20
	3808.3000 - Herbicides, anti-sprouting products and plant- growth regulators	20
	3808.4000 - Disinfectants	20
	3808.9000 - Other	20

3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, drassings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	- With a basis of amylaceous substances:	
3809.1000	-- Auxiliary preparations	50
3809.1000	-- Other	25
	-- Of a kind used in the textile industry:	
3809.9100	--- Auxiliary preparations	50
3809.9100	--- Other	25
	-- Of a kind used in the paper industry:	
3809.9200	--- Auxiliary preparations	50
3809.9200	--- Other	25
	-- Other:	
3809.9900	--- Auxiliary preparations	50
3809.9900	--- Other	25
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:	
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	14
3810.9000	- Other	25
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
3811.1100	-- Based on lead compounds	25
3811.1900	-- Other	25
	- Additives for lubricating oils:	
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	25
3811.2900	-- Other	25
3811.9000	- Other	25
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.1000	- Prepared rubber accelerators	25
3812.2000	- Compound plasticisers for rubber or plastics	50
3812.3000	- Anti-oxidising preparations and other compound	

		stabilisers for rubber or plastics	50
3813	3813.000	Preparations and charges for fireextinguishers; charged fireextinguishing grenades	25
3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	
		- Supported catalysts:	
	3815.1100	-- With nickel or nickel compounds as the active substance	25
	3815.1200	-- With precious metal or precious metal compounds as the active substance	25
	3815.1900	-- Other	25
	3815.9000	- Other	25
3816	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801	25
3817		Mixed alkylbenzenes and mixed alkylnapthalenes, other than those of heading No. 2707 or 2902:	
	3817.1000	- Mixed alkylbenzenes	50
	3817.2000	- Mixed alkylnapthalenes	50
3818	3818.0000	Chemical elements doped for use in electorics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electorics	50
3819	3819.0000	Hydraulic brake fluids and other prepared liquids for hydroaulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminousminerals	35
3820	3820.0000	Anti-freezing preparations and prepared de-icing fluids	35
3821	3821.0000	Prepared culture media for development of micro-organisms	25
3822	3822.0000	Composite diagnostic or laboratory reagents, other than those of heading No. 3002 or 3006	25
3823		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere speci- fied or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
		- Prepared binders for foundry moulds or cores:	

3823.1000	-- Foundry core binders based on natural resin products	25
3823.1000	-- Other	50
3823.2000	- Naphthonic acids, their waterinsoluble salts and their esters	25
3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50
	- Non-refractory mortars and concretes:	
3823.5000	-- Mineral preparations for road marking	20
3823.5000	-- Other	50
3823.6000	- Sorbitol other than that of subheading No.2905.44	50
	- Other:	
3823.9001	-- Raw materials or auxiliary preparations for the production of industrial goods, n.e.s.	50
3823.9002	-- Compounds hardening agents	50
3823.9003	-- Inorganic composite solvents and thinners	50
3823.9004	-- Anti-rust preparations	50
3823.9005	-- Refrigerants	50
3823.9006	-- Residual products of the chemical or allied industries, n.e.s.	50
	-- Other:	
3823.9009	-- Compound extenders and surface worked extenders for paints; fusible ceramic firing testers; ammoniacal gas liquors and spent oxide produced in coal gas purification	25
3823.9009	--- Other	50
3901	Polymers of ethylene, in primary forms:	
	- Polyethylene having a specific gravity of less than 0,94:	
3901.1001	-- Solutions, emulsions and pastes	15
3901.1009	-- Other	15
	- Polyethylene having a specific gravity of 0,94 or more:	
3901.2001	-- Solutions, emulsions and pastes	15
3901.2009	-- Other	15
	- Ethylene-vinyl acetate copolymers:	
3901.3001	-- Solutions, emulsions and pastes	15
3901.3009	-- Other	15
	- Other:	
3901.9001	-- Solutions, emulsions and pastes	15
3901.9009	-- Other	15
3902	Polymers of propylene or of other olefins, in primary forms:	
	- Polypropylene:	
3902.1001	-- Solutions, emulsions and pastes	15
3902.1009	-- Other	15
	- Polyisobutylene:	
3902.2001	-- Solutions, emulsions and pastes	15
3902.2009	-- Other	15
	- Propylene copolymers:	
3902.3001	-- Solutions, emulsions and pastes	15

3902.3009	-- Other	15
	- Other:	
3902.9001	-- Solutions, emulsions and pastes	15
3902.9009	-- Other	15
3903	Polymers of styrene, in primary forms:	
	- Polystyrene:	
3903.1100	-- Expansible	15
	-- Other:	
3903.1901	--- Solutions, emulsions and pastes	15
3903.1909	--- Other	15
	- Styrene-acrylonitrile (SAN) copolymers:	
3903.2001	-- Solutions, emulsions and pastes	15
3903.2009	-- Other	15
	- Acrylonitrile-butadiene-styrene (ABS) copolymers:	
3903.3001	-- Solutions, emulsions and pastes	15
3903.3009	-- Other	15
	- Other:	
3903.9001	-- Solutions, emulsions and pastes	15
3903.9009	-- Other	15
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
	- Polyvinyl chloride, not mixed with any other substances:	
3904.1001	-- Solutions, emulsions and pastes	15
3904.1009	-- Other	15
	- Other polyvinyl chloride:	
	-- Non-plasticised:	
3904.2101	--- Solutions, emulsions and pastes	15
3904.2109	--- Other	15
	-- Plasticised:	
3904.2201	--- Solutions, emulsions and pastes	15
3904.2209	--- Other	15
	- Vinyl chloride-vinyl acetate copolymers:	
3904.3001	-- Solutions, emulsions and pastes	15
3904.3009	-- Other	15
	- Other vinyl chloride copolymers:	
3904.4001	-- Solutions, emulsions and pastes	15
3904.4009	-- Other	15
	- Vinylidene chloride polymers:	
3904.5001	-- Solutions, emulsions and pastes	15
3904.5009	-- Other	15
	- Fluoro-polymers:	
	-- Polytetrafluorethylene:	
3904.6101	--- Solutions, emulsions and pastes	15
3904.6109	--- Other	15
	-- Other:	
3904.6901	-- Solutions, emulsions and pastes	15
3904.6009	-- Other	15
	- Other:	

3904.9009	-- Other	15
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	
	- Polymers of vinyl acetate:	
	-- In aqueous dispersion:	
3905.1101	--- Of polyvinyl acetate	15
3905.1109	--- Other	15
	-- Other:	
3905.1901	--- Solutions, emulsions and pastes	15
3905.1909	--- Other	15
	- Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups:	
3905.2001	-- Solutions, emulsions and pastes	15
3905.2009	-- Other	15
	- Other:	
3905.9001	-- Solutions, emulsions and pastes	15
3905.9009	-- Other	15
3906	Acrylic polymers in primary forms:	
	- Polymethyl methacrylate:	
3906.1001	-- Solutions, emulsions and pastes	15
3906.1009	-- Other	15
	- Other:	
3906.9001	-- Solutions, emulsions and pastes	15
3906.9009	-- Other	15
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
	- Polyacetals:	
3907.1001	-- Solutions, emulsions and pastes	15
3907.1009	-- Other	15
	- Other polyethers:	
3907.2001	-- Solutions, emulsions and pastes	15
3907.2009	-- Other	15
	- Epoxide resins:	
3907.3001	-- Solutions, emulsions and pastes	15
3907.3009	-- Other	15
	- Polycarbonates:	
3907.4001	-- Solutions, emulsions and pastes	15
3907.4009	-- Other	15
	- Alkyd resins:	
3907.5001	-- Solutions, emulsions and pastes	15
3907.5009	-- Other	15
	- Polyethylene terephthalate:	
3907.6001	-- Solutions, emulsions and pastes	15
3907.6009	-- Other	15
	- Other polyesters:	
3907.9100	-- Unsaturated	15
	-- Other:	
3907.9901	--- Solutions, emulsions and pastes	15
3907.9909	--- Other	15

3908	Polyamides in primary forms:	
	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or 6,12:	
3908.1001	-- Solutions, emulsions and pastes	15
3908.1009	-- Other	15
	- Other:	
3908.9001	-- Solutions, emulsions and pastes	15
3908.9009	-- Other	15
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
	- Urea resins; thiourea resins:	
3909.1001	-- Solutions, emulsions and pastes	15
3909.1009	-- Other	15
	- Melamino resins:	
3909.2001	-- Solutions, emulsions and pastes	15
3909.2009	-- Other	15
	- Other amino-resins:	
3909.3002	-- Solutions, emulsions and pastes	15
3909.3009	-- Other	15
	- Phenolic resins:	
3909.4002	-- Solutions, emulsions and pastes	15
3909.4009	-- Other	15
	- Polyurethanes:	
3909.5001	-- Solutions, emulsions and pastes	15
3909.5002	-- Stocks, expanded end uncut	0
3909.5009	-- Other	15
3910	Silicones in primary forms:	
3910.0001	- Solutions, emulsions and pastes	15
3910.0009	- Other	15
3911	Petroleum resins, coumarone-indene resins, polyterpanes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpanes:	
3911.1001	-- Solutions, emulsions and pastes	15
3911.1009	-- Other	15
	- Other:	
3911.9001	-- Solutions, emulsions and pastes	15
3911.9009	-- Other	15
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
	- Cellulose acetates:	
	-- Non-plasticised:	
3912.1101	--- Solutions, emulsions and pastes	15
3912.1109	--- Other	15
	-- Plasticised:	
3912.1201	--- Solutions, emulsions and pastes	15
3912.1209	--- Other	15
	- Cellulose nitrates (including collodions):	

3912.2001	-- Solutions, emulsions and pastes	15
3912.2002	-- Collodions, collodion wool and guncotton	15
3912.2009	-- Other	15
	- Cellulose ethers:	
	-- Carboxymethylcellulose and its salts:	
3912.3101	--- Solutions, emulsions and pastes	15
3912.3109	--- Other	15
	-- Other:	
3912.3901	--- Solutions, emulsions and pastes	15
3912.3909	-- Other	15
	- Other:	
3912.9001	-- Solutions, emulsions and pastes	15
3912.9009	-- Other	15
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913.1000	- Alginic acid its salts and esters	15
3913.9000	- Other	15
3914	3914.0000 Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms	15
3915	Waste parings and scrap, of plastics:	
3915.1000	- Of polymers of ethylene	15
3915.2000	- Of polymers of styrene	15
3915.3000	- Of polymers of vinyl chloride	15
3915.9000	- Of other plastics	15
3916	Monofilament of which any crosssectional dimension exceeds 1 mm, rods, sticks and profiles shapes, whether or not surface-worked but not otherwise worked, of plastics:	
3916.9000	- Of other plastics	30
3917	Tubes, pipes and hoses, and fittings therefor (for example, joint, elbows, flanges), of plastics:	
3917.1000	- Artificial guts (sausage casings) of hardened protein	15
3917.3100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	25
3917.4000	- Fittings	25
3918	Floor covering of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:	
	- Of polymers of vinyl chloride:	
3918.1001	-- Floor coverings	35
3918.1002	-- Wall or ceiling coverings	40
	- of other plastics:	

3918.9001	-- floor coverings	35
3918.9002	-- Wall or ceiling coverings	40
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
3919.1000	- In rolls of a width not exceeding 20 cm	15
	- Other:	
3919.9001	-- Wall and ceiling covering	40
3919.9009	-- Other	15
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similar combined with other materials:	
3920.1001	-- Printed wrapping foil for foodstuffs	15
3920.1002	-- Paneling material for buildings	40
3920.1009	-- Other	40
	- Of polymers of propylene:	
3920.2001	-- Stripe for machine pecking of cartons	40
3920.2009	-- Other	40
	- Of polymers of styrene:	
3920.3001	-- Paneling materials for buildings	40
3920.3009	-- Other	40
	- Of polymers of vinyl chloride:	
	-- Rigid:	
3920.4101	--- Paneling materials for buildings	40
3920.4109	--- Other	40
	-- Flexible:	
3920.4201	--- Conveyor belts	40
3920.4209	--- Other	40
	- Of acrylic polymers:	
3920.5100	-- Of polymethyl methacrylate	40
3920.5900	-- Other	40
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	-- Of polycarbonates:	
3920.6101	--- Paneling materials for buildings	30
3920.6109	--- Other	30
	-- Of polyethylen terephthalate:	
3920.6201	--- Paneling materials for buildings	30
3920.6209	--- Other	30
	-- Of unsaturated polyesters:	
3920.6301	--- Paneling materials for buildings	30
3920.6309	--- Other	30
	-- Of other polyesters:	
3920.6901	--- Paneling materials for buildings	30
3920.6909	--- Other	30
	- Of cellulose or its chemical derivatives:	
	-- Of regenerated cellulose:	
3920.7101	--- Paneling materials for buildings	30
3920.7109	--- Other	30
3920.7200	-- Of vulcanised fibre	21
	-- Of cellulose acetate:	

3920.7301	--- Paneling materials for buildings	30
3920.7309	--- Other	30
	-- Of other cellulose derivatives:	
3920.7901	--- Paneling materials for buildings	30
3920.7909	--- Other	30
	- Of other plastics:	
	-- Of polyvinyl butyral:	
3920.9101	--- Paneling materials for buildings	30
	-- Of polyamides:	
3920.9201	--- Paneling materials for buildings	30
3920.9209	--- Other	30
	-- Of amino-resins:	
3920.9301	--- Paneling materials for buildings	30
3920.9309	--- Other	30
	-- Of phenolic resins:	
3920.9401	--- Paneling materials for buildings	30
3920.9409	--- Other	30
	-- Of other plastics:	
3920.9901	--- Conveyor belts	30
3920.9902	--- Paneling materials for buildings	30
3920.9909	--- Other	30
3921	Other plates, sheets, film, foil and strip, of plastics:	
	- Cellular:	
3921.1100	-- Of polymers of styrene	40
	-- Of polymers of vinyl chloride:	
3921.1201	--- Paneling materials for buildings	40
3921.1202	--- Insulating plates	40
3921.1209	--- Other	40
3921.1300	-- Of polyurethanes	30
3921.1400	-- Of regenerated cellulose	30
	-- Of other plastics:	
3921.1901	--- Draught excluders of expanded Polyester	30
3921.1909	--- Other	30
	- Other:	
3921.9001	-- Conveyor belts	30
3921.9002	-- For photoengravings	7
3921.9003	-- Paneling materials for buildings	40
3921.9009	-- Other	40
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:	
3922.1000	- Baths, shower-baths and wash-basins	80
3922.2000	- Lavatory seats and covers	80
	- Other:	
3922.9001	-- Plastic dispensers for paper towels and toilet paper in rolls and soap dispensers	80
3922.9009	-- Other	80

3925	Builders'ware of plastics, not elsewhere specified or included:	
3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	35
3925.2000	- Doors, windows and their frames and thresholds for doors	40
3925.3000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	40
3925.9000	- Other	40
3926	Other articles of plastics and articles of other materials of headings Nos. 3901 to 3914:	
	- Office or school supplies:	
3926.1001	-- Stencils and sheets for multi-copying	70
3926.1009	-- Other	70
3926.4000	- Statuettes and other ornamental articles	100
	- Other:	
3926.9011	-- Clasps, frames, buckles, hooks, eyes, eyelets and the like of a kind used for clothing, travel goods, handbags or other articles of leather or textiles; beads and spangles	70
3926.9012	-- Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, spikes and drawing pins	25
3926.9013	-- Bolts and nuts, rivets, cotters, cotter-pins and similar articles; washers	25
3926.9014	-- Packings, draught excluders and similar articles	25
3926.9015	-- Articles of a kind commonly used in machinery or plant	25
3926.9016	-- Transmission, conveyor or elevator belts or belting	70
3926.9017	-- Tools, tool parts, tool handles, boot and shoe lasts and trees; broom and brush bodies	25
3926.9018	-- Laboratory wares, whether or not graduated or calibrated	70
3926.9019	-- Articles, specially designed for ship and boat building	25
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
4001.1000	- Natural rubber latex, whether or not pre-vulcanised	21
	Natural Rubber in other forms:	

4001.2100	-- Smoked sheets	21
4001.2200	-- Technically specified natural rubber (TSNR)	21
4001.2900	-- Other	21
4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	21
4002	Synthetic rubber and factice derived from ella, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip:	
	- Styrene-butadiene rubber (SBR); car- boxylated styrene-butadiene rubber (XSBR):	
4002.1100	-- Letex	21
4002.1900	-- Other	21
4002.2000	- Butadiene rubber (BR)	21
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or SIIR):	
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	21
4002.3900	-- Other	21
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100	-- Letex	21
4002.4900	-- Other	21
	- Acrylonitrile-butadiene rubber (NBR):	
4002.5100	-- Letex	21
4002.5900	-- Other	21
4002.6000	- Isoprene rubber (IR)	21
4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	21
4002.8000	- Mixtures of any product of heading No. 4001 with any product of this heading	21
	- Other:	
4002.9100	-- Letex	21
4002.9900	-- Other	21
4003	4003.0000 Recycled rubber in primary form or in plates, sheets or strip	25
4004	4004.000 Waste, perings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	21
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	
4005.1000	- Compounded with carbon black or silica	21
4005.2000	- Solutions; dispersions other than	

	those of subheading No. 4005.10	21
	- Other:	
	-- Plates, sheets and strip:	
4005.9100	--- For the manufacture of shoes if obviously made for such use	7
4005.9100	--- Other	21
4005.9900	-- Other	21
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:	
4006.1000	- "Camel-back" stripe for retreading rubber tyres	21
4006.9000	- Other	21
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	
	- Of cellular rubber:	
	-- Plates, sheets and strip:	
4008.1109	--- Other	25
4008.1900	-- Other	25
	- Of non-cellular rubber:	
	-- Plates, sheets and strip:	
4008.2101	--- Floor coverings	35
4008.2109	--- Other	35
4008.2900	-- Other	35
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	
4009.1000	- Not reinforced or otherwise combined with other materials, without fittings	25
	- Reinforced or otherwise combined only with metal, without fittings:	
4009.2001	-- With a bursting point of 50 kg/cm ² or more	7
4009.2009	-- Other	25
	- Reinforced or otherwise combined only with textile materials, without fittings:	
4009.3001	-- With a bursting point of 50 kg/cm ² or more	7
4009.3009	-- Other	25
	Reinforced Or otherwise combined with other materials, without fittings:	
4009.4000	-- With a bursting point of 50 kg/cm ²	7
4009.4000	-- Other	25
	with Fittings:	

4009.5000	-- With a bursting point of 50 kg/cm ²	7
4009.5000	-- Other	25
4010	Conveyor or transmission belts or belting, of vulcanised rubber:	
4010.1000	- Of trapezoidal cross-section (V-belts and V-belting)	25
	- Other:	
4010.9100	-- Of a width exceeding 20 cm	25
4010.9900	-- Other	25
4011	New pneumatic tyres, of rubber:	
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	40
4011.2000	- Of a kind used on buses or lorries	40
4011.3000	- Of a kind used on aircraft	40
4011.4000	- Of a kind used on motorcycles	40
4011.5000	- Of a kind used on bicycles	40
	- Other:	
4011.9100	-- Having a "herring-bone" or similar tread	40
4011.9900	-- Other	40
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
4012.1000	- Retreaded tyres	35
4012.2000	- Used pneumatic tyres	35
4012.9000	- Other	40
4013	Inner tubes, of rubber:	
4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	40
4013.2000	- Of a kind used on bicycles	40
4013.9000	- Other	40
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	
4014.1000	- Sheath contraceptives	35
4014.9000	- Other	35
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:	
	Other:	
4015.9000	-- Diving suits	20
4015.9000	-- Protective clothing for radiologists, with lead lining	35

4016	Other articles of vulcanised rubber other than hard rubber:	
	- Of cellular rubber:	
4016.1001	-- Draught excluders	25
4016.1002	-- Articles for technical use	25
4016.1009	-- Other	70
	Other:	
4016.9100	-- Floor coverings and mats	70
4016.9200	-- Erasers	70
4016.9300	-- Gaskets, washers and other seals	25
4016.9400	-- Boot or dock fenders, whether or not inflatable	70
	-- Other inflatable articles:	
4016.9509	--- Other	70
	-- Other:	
4016.9911	--- Articles of a kind commonly used in machinery or plant	70
4016.9912	--- Cops, bobbings, spools and similar articles	70
4016.9913	--- Tools, tool parts, tool handles and broom and brush bodies	25
4016.9914	--- Laboratory wares, whether or not graduated or calibrated	70
4016.9916	--- Articles specially designed for ships and boatbuilding	25
4016.9918	--- Plates, strip, rods, profiles, tubes, parts and the like, prepared for use in structures	70
4016.9919	--- Plates, tiles and the like, including such articles of moulded rubber	70
4016.9921	--- Household articles and parts thereof	70
4016.9922	--- Mats	70
4016.9929	--- Other	70
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber: articles	
	Of hard rubber:	
4017.0001	-- Sanitary and hygienic articles	35
4017.0001	-- Other	70
	- Other:	
4017.0009	-- For the manufacture of shoes, if specially made for such use	15
4017.0009	-- Other	70
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108 or 4109:	
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:	
	-- Bovine leather, vegetable pre-tanned:	
	--- Other:	

4104.2109	----	For soles and inner soles, if obviously intended for such use	10
4104.2109	----	Other	14
	--	Bovine leather, otherwise pre-tanned:	
	---	Other:	
4104.2209	----	For soles and inner soles, if obviously intended for such use	10
4104.2209	----	Other	14
	--	Other:	
	---	Other:	
4104.2909	----	For soles and inner soles, if obviously intended for such use	10
4104.2909	----	Other	10
	-	Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
	--	Full grain and grain splits:	
4104.3109	---	Other	14
	--	Other:	
4104.3909	---	Other	14
4108	4108.0000	Chamois (including combination chamois) leather	14
4109	4109.0000	Patent leather and patent laminated leather; metallised leather	14
4110	4110.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	14
4111	4111.0000	Composition leather with a basis of leather or leather fibres, in slabs, sheets or strip, whether or not in rolls	14
4203		Articles of apparel and clothing accessories, of composition leather:	
	-	Articles of apparel:	
4203.1001	--	Protective aprons and sleeves	7
	-	Gloves, mittens and mitts:	
	--	Other:	
4203.2901	---	Gloves for radiologists and welders	35
4205		Other articles of leather or of composition leather:	
4205.0001	-	For the manufacture of shoes	10
4205.0002	-	Handles	30
4205.0009	-	Other	65
4206		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:	
4206.1000	-	Catgut	65
4206.9000	-	Other	65

4304		Artificial fur and articles thereof:	
	4304.0001	- Artificial fur	30
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in lgs, briquettes, pellets or similar forms:	
	4401.1000	- Fuel wood, in faggots or in similar forms	30
		- Wood in chips or particles:	
	4401.2100	-- Coniferous	25
	4401.2200	-- Non-coniferous	25
	4401.3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	30
4402	4402.000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	30
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	
	4403.1000	- Treated with paint, stains, creosote or other preservatives	25
		Other,	
		Coniferous:	
	4403.2000	-- Scaffolding poles and posts for fish-drying purposes subject to compliance with definition and decision of the Ministry of Finance	2
	4403.2000	-- Fencing posts	25
	4403.2000	-- Other	25
		- Other, of the following tropical woods:	
	4403.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	25
	4403.3200	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and alau	25
	4403.3300	-- Keruing, Ramin, Kapur, Tesk, Jongkong, Merbau, Jelutong and Kempas	25
	4403.3400	-- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	25
	4403.3500	-- Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	25
		- Other:	
	4403.9100	-- Of oak	25
	4403.9200	-- Of beech	25
	4403.9900	-- Other	25
4404		Split poles; piles, pickets and stakes of wood pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or	

		otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	
	4404.1000	- Coniferous	25
	4404.2000	- Non-coniferous	25
4405	4405.0000	Wood wool; wood flour	25
4406		Railway or tramway sleepers (cross-ties) of wood:	
	4406.1000	- Not impregnated	25
	4406.9000	- Other	25
4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:	
		- Coniferous:	
	4407.1001	-- Floor covering	25
	4407.1009	-- Other	25
		- Of the following tropical woods:	
		-- Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas:	
		--- Other:	
	4407.2109	---- Planed or sanded	30
	4407.2109	---- Other	20
		-- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiana, Mansonie, Ilomba, Dibetou, Ilomba end Azobe:	
		--- Other:	
	4407.2209	---- Planed or sanded	30
	4407.2209	---- Other	20
		-- Baboen, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa:	
		--- Other:	
	4407.2309	---- Planed or sanded	30
	4407.2309	---- Other	20
		Other:	
		-- Of oak:	
		--- Other:	
	4407.9109	---- Planed or sanded	30
	4407.9109	---- Other	15
		-- Of beech:	
		--- Other:	
		-- Of beech:	
		--- Other:	
	4407.9209	---- Planed or sanded	20
		-- Other:	

	--- Other:	
4407.9909	---- Planed or sanded	30
4407.9909	---- Other	20
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger- jointed, of a thickness not exceeding 6 mm:	
4408.1000	- Coniferous	18
4408.2000	- Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Leuan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Roboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil and Bois de Rose femelle	18
4408.9000	- Other	18
4409	Wood (including strips and friezes for parquet flooring, not assembled) Continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:	
4409.1000	- Coniferous, excluding beadings and mouldings	25
4409.2000	- Non-coniferous, excluding beadings and mouldings	30
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	
	- Of wood:	
4410.1001	-- Continuously shaped paneling materials: beadings and mouldings	30
4410.1009	-- Other	30
	- Of other ligneous materials:	
4410.9001	-- Continuously shaped paneling materials	30
4410.9009	-- Other	30
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
	- Fibreboard of a density exceeding 0.8 g/cm ³ :	
	-- Not mechanically worked or surface covered:	
4411.1101	--- Continuously shaped paneling materials	20
4411.1109	--- Other	20
	-- Other:	

4411.1901	--- Continuously shaped paneling materials	20
4411.1909	--- Other	20
	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ : -- Not mechanically worked or surface covered:	
4411.2101	--- Continuously shaped paneling materials	30
4411.2909	--- Other	30
	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ : -- Not mechanically worked or surface covered:	
4411.3101	--- Continuously shaped paneling materials	30
4411.3109	--- Other	30
	-- Other:	
4411.3901	--- Continuously shaped paneling materials	30
4411.3909	--- Other	30
	- Other: -- Not mechanically worked or surface covered:	
4411.9101	--- Continuously shaped paneling materials	30
4411.9109	--- Other	30
	-- Other:	
4411.9901	--- Continuously shaped paneling materials	30
4411.9909	--- Other	30
4412	Plywood, veneered panels and similar laminated wood: - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: -- With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Pelissandre du Bresil or Bois de Rose famello:	
4412.1101	--- Continuously shaped paneling materials	30
4412.1109	--- Other	30
	-- Other, with at least one outer ply of non-coniferous wood:	
4412.1201	--- Continuously shaped paneling materials	30
4412.1209	--- Other	30
	-- Other:	
4412.1901	--- Continuously shaped paneling	

	materials	30
4412.1909	--- Other	30
	- Other, with at least one outer ply of non-coniferous wood:	
	-- Containing at least one layer of particle board:	
4412.2101	--- Continuously shaped paneling materials	30
4412.2109	--- Other	30
	-- Other:	
4412.2901	--- Continuously shaped paneling materials	30
4412.2909	--- Other	30
	- Other:	
	-- Containing at least one layer of particle board:	
4412.9101	--- Continuously shaped paneling materials	30
4412.9109	--- Other	30
	-- Other:	
4412.9901	--- Continuously shaped paneling materials	30
4412.9909	--- Other	30
4413	Densified wood, in blocks, plates, strips or profile shapes:	
4413.0001	- Continuously shaped paneling materials	30
4413.0009	- Other	30
4416	Casks, barrels, vats, tubs, and other coppers' products and parts thereof, of wood, including staves:	
4416.0009	- Other	25
4417	Tool, tool bodies, tool handles, broom or brush bodies and handles, of wood; boat or shoe lasts and trees, of wood:	
4417.0001	- Brush bodies	25
4417.0002	- Shoe lasts	7
4417.0003	- Handles and helms	25
4417.0009	- Other'	25
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	
4418.5000	- Shingles and shakes	70
	- Other:	
	-- Other:	
	--- Cellular wood panels	30
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:	
	- Other:	

	4420.9001	-- Wood marquetry and inlaid wood	30
4421		Other articles of wood:	
		- Other:	
	4421.9011	-- Stopper and other closures	70
	4421.9012	-- Articles of a kind commonly used in machinery or plant	70
	4421.9013	-- Spools, cops, bobbins and similar supports	7
	4421.9014	-- Articles specially designed for ship and boatbuilding	25
	4421.9015	-- Life saving apparatus	70
	4421.9016	-- Joiner's benches	7
	4421.9017	-- Articles for fishing gear	70
	4421.9018	-- Fittings suitable for furniture, doors, staircases, windows, travelling gear and other articles of leather or textiles and the like	70
	4421.9019	-- Tubes and parts thereof, n.e.s.	70
	4421.9021	-- Bath and toilet articles	70
	4421.9029	-- Other, excluding trawl wings, oars, tags, window and door curtain poles and coffins	70
4501	4501.1000	- Natural cork, raw or simply prepared	21
	4501.9000	- Other	21
4502	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	21
4503		Articles of natural cork:	
	4503.1000	- Corks and stoppers	35
		- Other:	
	4503.9001	-- Cork floats for fishing nets	2
	4503.9009	-- Other	40
4504		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
	4504.1001	-- Gaskets and the like	25
	4504.1002	-- Floor or wall coverings	35
	4505.1009	-- Other	60
	4505.9001	-- Rods, profiles and tubes	25
	4505.9002	-- Gaskets	25
		-- Other:	
	4505.9009	--- Cork articles for shoe manufacture	21
		--- Other	60
4601		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	

4601.1000	- Plaits and similar products of plaiting materials, whether or not assembled into strips	25	
4601.2000	- Mats, matting and screens of vegetable materials, excluding floor mats, carpets, shades and the like	60	
4601.9100	-- Of vegetable materials	60	
4601.9900	-- Other, excluding floor mats, carpets, shades and the like	60	
4602	Basketwork, wickerwork and other articles made directly to shape from plaiting materials or made up from goods of heading No. 4601; articles of loofah:		
4602.1001	-- Articles for the conveyance or pecking of goods	20	
	-- Other:		
4602.1009	--- Straps and handles of plaiting materials	30	
4602.1009	--- Other	100	
	- Other:		
4602.9001	-- Articles for conveyance or pecking of goods	20	
4602.9002	-- Handles and straps of plaiting material	30	
4602.9009	-- Other	100	
4701	4701.0000	Mechanical wood pulp	14
4702	4702.0000	Chemical wood pulp, dissolving grades	14
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:		
	- Unbleached:		
4703.1100	-- Coniferous	14	
4703.1900	-- Non-coniferous	14	
	- Semi-bleached or bleached:		
4703.2100	-- Coniferous	14	
4703.2900	-- Non-coniferous	14	
4704	Chemical wood pulp, sulphite, other than dissolving grades:		
	- Unbleached:		
4704.100	-- Coniferous	14	
4704.1900	-- Non-coniferous	14	
	- Semi-bleached or bleached:		
4704.2100	-- Coniferous	14	
4704.2900	-- Non-coniferous	14	
4705	4705.000	Semi-chemical wood pulp	14
4706	Pulps of other fibrous cellulosic material:		
4706.1000	- Cotton linters pulp	14	
	- Other:		
4706.9100	-- Mechanical	14	
4706.9200	-- Chemical	14	
4706.9300	-- Semi-chemical	14	

4707	Waste and scrap of paper or paperboard:	
4707.1000	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	14
4707.2000	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	14
4707.3000	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	14
4707.9000	- Other, including unsorted waste and scrap	14
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 4803 or 4818:	
4808.2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.3000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.9000	- Other	20
4809	Carbon paper, self-copy paper and other copying or transfer paper (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state:	
4809.1000	- Carbon or similar copying paper	20
4809.2000	- Self-copy paper	20
4809.9000	- Other	20
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not fibre content consists of such fibres:	
4810.1100	-- Weighing not more than 150 g/m ²	7
4810.1200	-- Weighing more than 150 g/m ²	7
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:	
4810.2100	-- Light-weight coated paper	7
4810.2900	-- Other	7
	- Kraft paper and paperboard, other than that of kind used for writing, printing or other graphic purposes:	

4810.3100	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less, excluding printed paper	20
4810.3900	-- Other, excluding printed paper	20
	- Other paper and paperboard, excluding printed paper:	
4810.9100	-- Multi-ply	20
4810.9900	-- Other	20
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 4803, 4809, 4810 or 4818:	
	- Tanned, bituminised or asphalted paper and paperboard:	
4811.1000	-- Corrugated roofing felt	15
	- Gunned or adhesive paper and paperboard:	
4811.2100	-- Self adhesive	7
4811.2900	-- Other	7
4811.3100	-- Bleached, weighing more than 150 g/m ² , excluding printed paper	20
	-- Other, excluding printed paper:	
4811.3900	--- Materials for machine packings	25
4811.3900	--- Other	20
	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.4000	-- Materials for machine packings	25
4811.4000	--- Paperboards for printing blocks	7
4811.4000	--- Other	20
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	
4811.9000	-- Materials for machine packings	20
4811.9000	-- Paperboards for printing blocks	7
4811.9000	-- Insulating boards	30
4811.9000	-- Other	20
4812	4812.0000 Filter blocks, slabs and plates of paper pulp	25
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
4813.1000	- In the form of booklets or tubes	70
4813.2000	- In rolls of a width not exceeding 5 cm	70
4813.9000	- Other	70
4814	Wallpaper and similar wall coverings; window transparencies of paper:	
4814.1000	- "Ingrain" paper	35

4814.2000	- 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	40
4814.3000	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	35
4814.9000	- Other	35
4815	4815.0000 Floor covering on a base of paper or of paperboard, whether or not cut to size	35
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.1000	- Carbon or similar copying paper	7
4816.2000	- Self-copy paper	7
4816.3000	- Duplicator stencils	7
4816.9000	- Other	7
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
	- Envelopes:	
4817.1001	- Unprinted	30
4817.1009	- Other	50
4817.2000	- Letter cards, plain postcards and correspondence cards	35
4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	50
4818	Toilet paper, handkerchiefs, cleaning tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	
4818.2000	- Handkerchiefs, cleaning or facial tissues and towels	70
4818.3000	- Tablecloths and serviettes	70
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.4009	-- Other	70
4818.9000	- Other	70

4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:		
4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, excluding of paper and paperboard	70	
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):		
4822.1000	- Of a kind used for winding textile yarn	7	
4822.9000	- Other	7	
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:		
	- Gummed or adhesive paper, in strips or rolls:		
4823.1100	-- Self-adhesive	4	
4823.1900	-- Other	4	
4823.2000	- Filter paper and paperboard	7	
4823.3000	- Cards, not punched, for punch card machines, whether or not in strips	15	
	- Rolls, sheets and discs, printed for self-recording apparatus:		
4823.4000	-- Paper for echo sounders	4	
4823.4000	-- Other	15	
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823.5100	-- Printed, embossed or perforated, excluding lined ruled into squares	30	
4823.5900	-- Other	7	
4823.6000	- Trays, dishes, plates, cups and the like, of paper or paperboard	70	
	- Moulded or pressed articles of paper pulp:		
4823.7001	-- Tubes and machine packings, articles for technical use and similar small articles	25	
4823.7002	-- Egg trays	70	
4823.7009	-- Other	70	
	- Other:		
4823.9001	-- Packings, draught excluders, washers and the like	25	
4823.9002	-- Plates, strips, rods, profiles and the like	70	
4823.9003	-- Articles commonly used in machinery or plant	25	
	-- Other:		
4823.9009	--- Dress patterns	25	
4823.9009	--- Other	70	
5001	5001.0000	Silk-worm cocoons suitable for reeling	14

5002	5002.0000	Raw silk (not thrown	14
5003		Silk waste (including cocoons unsuitable for reeling, yarn waste and gernotted stock):	
	5003.1000	- Not carded or combed	21
5007		Woven fabrics of silk or of silk waste:	
		- Fabrics of noil silk:	
	5007.1001	-- Combined with rubber threads	20
		- Other fabrics, containing 85 % or more by weight of silk or silk waste other than noil silk	20
	5007.2001	-- Combined with rubber threads	20
		- Other fabrics:	
	5007.9001	-- Combined with rubber threads	20
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale:	
	5108.1000	- Corded	20
	5108.2000	- Combed	20
5111		Woven fabrics of carded wool or of carded fine animal hair:	
		- Containing 85 % or more by weight of wool or fine animal hair:	
		-- Of a weight not exceeding 300 g/m ² :	
	5111.1101	--- Combined with rubber threads	20
		-- Other:	
	5111.1901	--- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made filaments:	
	5111.2001	-- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made staple fibres:	
	5111.3001	-- Combined with rubber threads	20
		- Other:	
	5111.9001	-- Combined with rubber threads	20
5112		Woven fabrics of combed wool or of combed fine animal hair:	
		- Containing 85 % or more by weight of wool or fine animal hair:	
		-- Of weight not exceeding 200 g/m ² :	
	5112.1101	--- Combined with rubber threads	20
		-- Other:	
	5112.1901	--- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made filaments:	
	5112.2001	-- Combined with rubber threads	20
		- Other, mixed mainly or solely with man- made staple fibres:	
	5112.3001	-- Combined with rubber threads	20
		- Other:	
	5112.9001	-- Combined with rubber threads	20
5113		Woven fabrics of coarse animal hair or of horsehair:	
	5113.0001	- Combined with rubber threads	20

5202	Cotton waste (including yarn waste and garnetted stock):	
5202.1000	- Yarn waste (including thread waste)	25
5204	Cotton sewing thread, whether or not put up for retail sale:	
5204.2000	- Put up for retail sale	15
5207	Cotton yarn (other than sewing thread) put up for retail sale:	
5207.1000	- Containing 85 % or more by weight of cotton	15
5207.9000	- Other	15
5208	Woven fabrics of cotton containin 85 % or more by weight of cotton, weighing not more than 200 g/m2:	
	- Unbleached:	
	-- Plain weave, weighing not more than 100 g/m2:	
5208.1101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m2:	
5208.1201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.1301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave, weighing not more than 100 g/m2:	
5208.2101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m2:	
5208.2201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.2301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave, weighing not more than 100 g/m2:	
5208.3101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m2:	
5208.3201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.3301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.3901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Plain weave, weighing not more than 100 g/m2:	
5208.4101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m2:	
5208.4201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.4301	--- Combined with rubber threads	20
	-- Other fabrics:	

5208.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave, weighing not more than 100 g/m ² :	
5208.5101	--- Combined with rubber threads	20
	-- Plain weave, weighing more than 100 g/m ² :	
5208.5201	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5208.5301	--- Combined with rubber threads	20
	-- Other fabrics:	
5208.5901	--- Combined with rubber threads	20
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5209.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.1201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5209.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5209.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.3901	-- Combined with rubber threads	20
	-- Of yarns of different colours:	
	-- Plain weave:	
5209.4101	--- Combined with rubber threads	20
	-- Denim:	
5209.4201	--- Combined with rubber threads	20
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	
5209.4301	--- Combined with rubber threads	20
	-- Other fabrics:	
5209.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5209.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5209.5201	--- Combined with rubber threads	20

5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5210.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.1201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5210.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5210.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.3901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Plain weave:	
5210.4101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.4201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5210.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5210.5201	--- Combined with rubber threads	20
	-- Other fabrics:	
5210.5901	--- Combined with rubber threads	20
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :	
	- Unbleached:	
	-- Plain weave:	
5211.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5211.1201	--- Combined with rubber threads	20
	-- Other fabrics:	

5211.1901	--- Combined with rubber threads	20
	- Bleached:	
	-- Plain weave:	
5211.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5211.2201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.2901	--- Combined with rubber threads	20
	- Dyed:	
	-- Plain weave:	
5211.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5211.3201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.3901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Plain weave:	
5211.4101	--- Combined with rubber threads	20
	-- Denim:	
5211.4201	--- Combined with rubber threads	20
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	
5211.4301	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.4901	--- Combined with rubber threads	20
	- Printed:	
	-- Plain weave:	
5211.5101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill:	
5211.5201	--- Combined with rubber threads	20
	-- Other fabrics:	
5211.5901	--- Combined with rubber threads	20
5212	Other woven fabrics of cotton:	
	- Weighing not more than 200 g/m ² :	
	-- Unbleached:	
5212.1101	--- Combined with rubber threads	20
	-- Bleached:	
5212.1201	--- Combined with rubber threads	20
	-- Dyed:	
5212.1301	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5212.1401	--- Combined with rubber threads	20
	-- Printed:	
5212.1501	--- Combined with rubber threads	20
	- Weighing more than 200 g/m ² :	
	-- Unbleached:	
5212.2101	--- Combined with rubber threads	20
	-- Bleached:	
5212.2201	--- Combined with rubber threads	20
	-- Dyed:	
5212.2301	--- Combined with rubber threads	20

	-- Of yarns of different colours:	
5212.2401	--- Combined with rubber threads	20
	-- Printed:	
5212.2501	--- Combined with rubber threads	20
5305	Coconut, abaca (<u>Manila hemp</u> or <u>Musa textilis</u> Nees), 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):	
	-- Other:	
5305.1900	-- Furniture stuffings in sheets	25
	-- Other:	
5305.9900	-- Furniture stuffing in sheets	25
5309	Woven fabrics of flax:	
	- Containing 85 % or more by weight of flax:	
	-- Unbleached or bleached:	
5309.1101	--- Combined with rubber threads	20
	-- Other:	
5309.1901	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of flax:	
	-- Unbleached or bleached:	
5309.2101	--- Combined with rubber threads	20
	-- Other:	
5309.2901	--- Combined with rubber threads	20
5310	Woven fabrics of jute or of other textile bast fibres of heading No. 5303:	
	- Unbleached:	
5310.1001	-- Combined with rubber threads	20
	-- Other:	
5310.1009	--- Wrapping fabrics	2
5310.1009	--- Canvas and tarpaulin cloth	15
5310.1009	--- Other	20
	- Other:	
5310.9001	-- Combined with rubber threads	20
	-- Other:	
5310.9009	--- Wrapping fabrics	2
5310.9009	--- Canvas and tarpaulin cloth	15
5310.9009	--- Other	20
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	
5311.0001	- Combined with rubber threads	2
	-- Other ramie:	
5311.0009	--- Wrapping fabrics of true hemp	2
5311.0009	--- Canvas and tarpaulin cloth of true hemp	15
5311.0009	--- Other	20
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404: - Woven fabrics obtained from high	

	tenacity yarn of nylon or other polyamides, or of polyesters:	
5407.1001	-- Combined with rubber threads	20
	- Woven fabrics obtained from strip or the like:	
5407.2001	-- Combined with rubber threads	20
	- Fabrics specified in Note 9 to Section XI:	
5407.3001	-- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
	-- Unbleached or bleached:	
5407.4101	-- Combined with rubber threads	20
	-- Dyed:	
5407.4201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.4301	-- Combined with rubber threads	20
	-- Printed:	
5407.4401	-- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
	-- Unbleached or bleached:	
5407.5101	--- Combined with rubber threads	20
	-- Dyed:	
5407.5201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.5301	--- Combined with rubber threads	20
	-- Printed:	
5407.5401	--- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments:	
5407.6001	-- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
	-- Unbleached or bleached:	
5407.7101	--- Combined with rubber threads	20
	-- Dyed:	
5407.7201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.7301	--- Combined with rubber threads	20
	-- Printed:	
5407.7401	--- Combined with rubber threads	20
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
	-- Unbleached or bleached:	
5407.8101	--- Combined with rubber threads	20
	-- Dyed:	
5407.8201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.8301	--- Combined with rubber threads	20
	-- Printed:	
5407.8401	--- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5407.9101	--- Combined with rubber threads	20

	-- Dyed:	
5407.9201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5407.9301	--- Combined with rubber threads	20
	-- Printed:	
5407.9401	--- Combined with rubber threads	20
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405:	
	- Woven fabrics obtained from high tenacity yarn, of viscose rayon:	
5408.1001	--- Combined with rubber threads	20
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
	-- Unbleached or bleached:	
5408.2101	--- Combined with rubber threads	20
	-- Dyed:	
5408.2201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5408.2301	--- Combined with rubber threads	20
	-- Printed:	
5408.2401	--- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Unbleached or bleached:	
5408.3101	--- Combined with rubber threads	20
	-- Dyed:	
5408.3201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5408.3301	--- Combined with rubber threads	20
	-- Printed:	
5408.3401	--- Combined with rubber threads	20
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres:	
	- Containing 85 % or more by weight of polyester staple fibres:	
	-- Unbleached or bleached:	
5512.1101	--- Combined with rubber threads	20
	-- Other:	
5512.1901	--- Combined with rubber threads	20
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
	-- Unbleached or bleached:	
5512.2101	--- Combined with rubber threads	20
	-- Other:	

5512.2901	--- Combined with rubber threads	20
	- Other:	
	-- Unbleached or bleached:	
5512.9101	--- Combined with rubber threads	20
	-- Other:	
5512.9901	--- Combined with rubber threads	20
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² :	
5513.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.1301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.1901	--- Combined with rubber threads	20
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5513.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.2201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.2301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.2901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5513.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.3201	--- Combined with rubber threads	20
	-- other woven fabrics of polyester staple fibres:	
5513.3301	--- Combined with rubber threads	20
	- Printed:	
	-- Of polyester staple fibres, plain weave:	
5513.41101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	

5513.4201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5513.4301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5513.4901	--- Combined with rubber threads	20
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² :	
	- Unbleached or bleached:	
	-- Of polyesters staple fibres, plain weave:	
5514.1101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.1201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.1301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.1901	--- Combined with rubber threads	20
	- Dyed:	
	-- Of polyester staple fibres, plain weave:	
5514.2101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.2201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.2301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.2901	--- Combined with rubber threads	20
	- Of yarns of different colours:	
	-- Of polyester staple fibres, plain weave:	
5514.3101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.3201	--- Combined with rubber threads	20
	- Other	20
	-- Other woven fabrics of polyester staple fibres:	
5514.3301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.3901	--- Combined with rubber threads	20
	- Printed:	
	-- Of polyester staple fibres, plain weave:	
5514.4101	--- Combined with rubber threads	20
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.4201	--- Combined with rubber threads	20
	-- Other woven fabrics of polyester staple fibres:	
5514.4301	--- Combined with rubber threads	20
	-- Other woven fabrics:	
5514.4901	--- Combined with rubber threads	20

5515	Other woven fabrics of synthetic staple fibres:	
	- Of polyester staple fibres:	
	-- Mixed mainly or solely with viscose rayon staple fibres:	
5515.1101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with man-made filaments:	
5515.1201	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.1301	--- Combined with rubber threads	20
	-- Other:	
5515.1901	--- Combined with rubber threads	20
	- Of acrylic or modacrylic staple fibres:	
	-- Mixed mainly or solely with man-made filaments:	
5515.2101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.2201	--- Combined with rubber threads	20
	-- Other:	
5515.2901	--- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Mixed mainly or solely with man-made filaments:	
5515.9101	--- Combined with rubber threads	20
	-- Mixed mainly or solely with wool or fine animal hair:	
5515.9201	--- Combined with rubber threads	20
	-- Other:	
5515.9901	--- Combined with rubber threads	20
5516	Woven fabrics of artificial staple fibres:	
	- Containing 85 % or more by weight of artificial staple fibres:	
	-- Unbleached or bleached:	
5516.1101	--- Combined with rubber threads	20
	-- Dyed:	
5516.1201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.1301	--- Combined with rubber threads	20
	-- Printed:	
5516.1401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-	

	made filaments:	
	-- Unbleached or bleached:	
5516.2101	--- Combined with rubber threads	20
	-- Dyed:	
5516.2201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.2301	--- Combined with rubber threads	20
	-- Printed:	
5516.2401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	-- Unbleached or bleached:	
5516.3101	--- Combined with rubber threads	20
	-- Dyed:	
5516.3201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.3301	--- Combined with rubber threads	20
	-- Printed:	
5516.3401	--- Combined with rubber threads	20
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	-- Unbleached or bleached:	
5516.4101	--- Combined with rubber threads	20
	-- Dyed:	
5516.4201	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.4301	--- Combined with rubber threads	20
	-- Printed:	
5516.4401	--- Combined with rubber threads	20
	- Other:	
	-- Unbleached or bleached:	
5516.9101	--- Combined with rubber threads	20
	-- Of yarns of different colours:	
5516.9301	--- Combined with rubber threads	20
	-- Printed:	
5516.9401	--- Combined with rubber threads	20
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dross and mill neps:	
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	
5601.1009	-- Other	25
	- Wadding; other articles of wadding:	
	-- Of cotton:	
5601.2101	--- Wadding	25
5601.2102	--- Filter for sieving milk	25
5601.2109	--- Other	25
	-- Of man-made fibres:	
5601.2201	--- Wadding	25
5601.2209	--- Other	25

	-- Other:	
5601.2901	--- Wadding	25
5601.2909	--- Other	25
5601.3000	- Textile folck and dust and mill nepe	25
5602	Felt, whether or not impregnated, coated, covered or laminated:	
5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	25
	- Other felt, not impregnated, coated, covered or laminated:	
5602.2100	-- Of wool or fina animal hair	25
5602.2900	-- Of other textile materials	25
	- Other:	
5602.9009	-- Other	25
5609	Articles of yarn, strip or the like of heading No. 5404 or 5405 twine, cordage, rope or cables, not elsewhere specified or included:	
5609.0002	- Shoe laces	30
5609.0009	- Other	35
5806	Narrow woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
	- Woven pile fabrics (including terry towelling and similar tery fabrics) and chelle fabrics:	
5806.1001	-- Combined with rubber threads	20
	- Other woven fabrics, containig by weight 5 % or more of elastomeric yarn or rubber thread:	
5806.2001	-- Combined with rubber threads	20
	- Other woven fabrics:	
	-- Of cotton:	
5806.3101	-- Combined with rubber threads	20
	-- Of man-made fibres:	
5806.3201	-- Combined with rubber threads	20
	-- Of other textile materials:	
5806.3901	-- Combined with rubber threads	20
	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
5806.4001	-- Combined with rubber threads	20
5901	Textile fabrics coated with gum or amylaceous substances, of e kind used for the outer covers of boodks or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of o kind used for hat foundations:	
5901.1000	- Textile fabrics coated with gum or amyaceous substances, of a kind used for the outer covers of books or the like	15
	- Other:	
5901.9000	-- Painting canvas	15
5904	Lineleum, whether or not cut to shape; floor coverings consisting of e coating or covering applied on a textile backing, whether or not cut	

		to shape:	
5904.1000		- Linoleum	35
		- Other:	
5904.9100		-- With a base consisting of needleloom felt or nonwovens	35
5904.9200		-- With other textile base	35
5905		Textile wall coverings:	
5905.0000		- Of jute or true hemp	20
5906		Rubberised textile fabrics, other than those of heading No. 5902:	
		Adhesive tape of a width not exceeding 20 cm:	
5906.1000		-- Insulated tape	25
		-- Other:	
5906.9900		--- Hospital bed sheeting	35
5906.9900		--- Other	25
5908	5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubularknitted gas mantle fabric therefor, whether or not impregnated	18
5909		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials:	
	5909.0000	- Fire hoses	30
	5909.0000	- Other	35
5910	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	25
5911		Textil products and articles, for technical uses, specified in Note 7 to this Chapter:	
	5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	25
	5911.2000	- Bolting cloth, whether or not made up	25
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
	5911.3100	-- Weighing less than 650 g/m ²	25
	5911.3200	-- Weighing 650 g/m ² or more	25
	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	25
	5911.9000	- Other	25
6307		Other made up articles, including dress patterns:	
		- Other:	
	6307.9009	-- Shoe laces	50
	6307.9009	-- Sealing material for window panes	35
	6307.9009	-- Tanks of a volume over 300 l	35

6401		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, nailing, screwing, plugging or similar processes:	
	6401.1000	-- Footwear incorporating a protective metal toe-cap	50
		- Other footwear:	
		-- Covering the knee:	
	6401.9101	--- Boots	25
	6401.9109	--- Other	50
		-- Covering the ankle but not covering the knee:	
	6401.9201	--- Boots	25
	6401.9209	--- Other	50
		-- Other:	
	6401.9901	--- Boots	25
	6401.9909	--- Other	50
6402		Other footwear, with outer soles and uppers of rubber or plastics:	
		- Sport footwear:	
	6402.1100	-- Ski-boots and cross-country ski footwear	50
	6402.2000	Footwear with upper straps or thongs assembled to the sole by means of plugs	50
	6402.3000	- Other footwear, incorporating a protective metal toe-cap	50
		- Other footwear:	
	6402.9100	-- Covering the ankle	50
	6402.9900	-- Other	50
6406		Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
	6406.1000	- Uppers and parts thereof, other than stiffeners	45
	6406.2000	- Outer soles and heels, of rubber or plastics	11
		- Other:	
	6406.9100	-- Of wood	11
		-- Of other materials:	
	6406.9901	--- Gaiters, leggings and similar articles and parts thereof	65
	6406.9909	-- Other	11
6501	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	30
6502	6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	30
6503	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	65
6504	6504.0000	Hats and other headgear, plaited or made by	

		assembling strips of any material, whether or not lined or trimmed	65
6505		Nets and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed, excluding headgear of furskin and artificial fur:	
		- Hair-nets:	
	6505.1000	-- Of human hair	100
	6505.1000	-- Other	65
	6505.9000	- Other	65
6506		Other headgear, whether or not lined or trimmed:	
	6506.1000	- Safety headgear	7
		- Other:	
	6506.9100	- Of rubber or of plastics	65
	6506.9900	- Of other materials	65
6507	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinetraps, for headgear	30
6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
	6601.1000	- Garden or similar umbrellas	45
		- Other:	
	6601.9100	-- Having a telescopic shaft	45
	6601.9900	-- Other	45
6602	6602.0000	Walking-sticks, pest-sticks, whips, riding-crops and the like	25
6603		Parts, trimmings and accessories of articles of heading No. 6601 or 6602:	
	6603.1000	- Handles and knobs	25
	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	25
	6603.9000	- Other	25
6701	6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505 and worked quills and scapes)	100
6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
	6702.1000	- Of plastics	100
	6702.9000	- Of other materials	100
6703	6703.0000	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	70

6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
		- Of synthetic textile materials:	
	6704.1100	-- Complete wigs	100
	6704.1900	-- Other	100
	6704.2000	- Of human hair	100
	6704.9000	- Of other materials	100
6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing artificially coloured granules, chippings and powder, of natural stone (including slate):	
		- Tile, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	
	6802.1000	-- Of slate	35
6803	6803.0000	Worked slate and articles of slate or of agglomerated slate	35
6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stone, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
	6804.1000	- Millstones and grindstones for milling, grinding or pulping	7
		- Other millstones, grindstones, grinding wheels and the like:	
	6804.2100	-- Of agglomerated synthetic or natural diamond	7
	6804.2200	-- Of other agglomerated abrasives or of ceramics	7
	6804.2300	-- Of natural stone	7
	6804.3000	-- Hand sharpening or polishing stones	7
6805		Natural or artificial abrasive powder of grain, on a base of textile material, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:	
	6805.1000	- On a base of woven textile fabric only	25
	6805.3000	- On a base of other materials	35
6807		Articles of asphalt or of similar material (for	

		example, petroleum bitumen or coal tar pitch):	
		- In rolls:	
	6807.1009	-- Other	35
	6807.9002	-- Machine packings	35
	6807.9009	-- Other	35
6808	6808.0000	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	35
6809		Articles of plaster or of compositions based on plaster:	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
		-- Faced or reinforced with paper or paperboard only:	
	6809.1101	--- For buildings	35
	6809.1009	--- Other	80
		-- Other:	
	6809.1901	--- For buildings	35
	6809.1909	--- Other	35
		- Other articles:	
	6809.9001	--- For buildings	35
	6809.9002	-- Moulds	80
	6809.9009	-- Other	80
6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced:	
		- Tiles, flagstones, bricks and similar articles:	
	6810.1100	-- Building blocks and bricks	35
	6810.1900	-- Other	80
	6810.200	-- Pipes	80
		- Other articles:	
	6810.9100	-- Prefabricated structural components for building or civil engineering	35
	6810.9900	-- Other	80
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like:	
		- Other sheets, panels, tiles and similar articles:	
	6811.2001	--- For buildings	35
	6811.2009	-- Other	80
	6811.3000	- Tubes, pipes and tube or pipe fittings	80
	6811.9001	--- For buildings	35
	6811.9009	-- Other	80
6812		Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 6811 or 6813:	
	6812.1000	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	25
	6812.2000	- Yarn and thread	25

6812.3000	- Cords and string whether or not plaited	25
6812.4000	- Woven or knitted fabric	25
6812.5000	- Clothing, clothing accessories, footwear and headgear	25
6812.6000	- Paper, millboard and felt	25
6812.7000	- Compressed asbestos fibre jointing, in sheets or rolls	25
	- Other:	
6812.9001	-- Machine packings	25
6812.9009	-- Other	25
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	
6813.1000	- Brake linings and pads	25
6813.9000	- Other	25
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	25
6815	Articles of stone or of other mineral substances (including articles of psst), not elsewhere specified or included:	
	- Non-electrical articles of graphite or other carbon:	
6815.1001	-- Moulds of graphite	80
6815.1002	-- Machine packings	80
6815.1009	-- Other	80
	- Articles of peat:	
6815.2000	-- Flower-pots for planting	20
6815.2000	-- Other	80
	- Other articles:	
	-- Containing magnesite, dolomite or chromite:	
6815.9102	--- Machine packings	80
6815.9109	--- Other	80
	-- Other:	
6815.9902	--- Machine packings	80
	--- Other:	
6815.9909	--- Household utensils	100
6815.9909	--- Other	80
6901	6901.0000 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	14
6902	Refractory, bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	

6902.1000	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	14
6902.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	14
6902.9000	- Other	14
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil mesls or of similar siliceous earths:	
6903.1000	- Containing by weight more than 50 % of graphite or other forms of carbon or of a mixture of these products	14
6903.2000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	14
6903.9000	- Other	14
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
6904.1000	- Building bricks	35
6904.9000	- Other	35
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
6905.1000	- Roofing tiles	35
6905.9000	- Other	35
6907	Un glazed ceramic flags and paving, hearth or wall tiles; un glazed ceramic mosaic cubes and the like, whether or not on a backing:	
6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	35
6907.9000	- Other	35
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:	
6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	35
6908.9000	- Other	35
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tube and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:	

		- Ceramic wares for laboratory, chemical or other technical uses:	
	6909.1100	-- Of porcelain or china	35
	6909.1900	-- Other	35
	6909.9000	- Other	35
6910		Ceramic sinks, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
	6910.1000	- Of porcelain or china	80
	6910.9000	- Other	80
6911		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
	6911.1000	- Tableware and kitchenware	100
	6911.9000	- Other	100
6912	6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	100
6914		Other ceramic articles:	
	6914.1000	- Of porcelain or china	70
	6914.9000	- Other	70
7001	7001.0000	Cullet and other waste and scrap of glass; glass in the mass	18
7002		Glass in balls (other than microspheres of heading No. 7018), rods or tubes, unworked:	
	7002.1000	- Balls	18
	7002.2000	- Rods	18
		- Tubes:	
	7002.3100	-- Of fused quartz or other fused silica	18
	7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding $5 \cdot 10^{-6}$ per Kelvin within a temperature range of 0 C to 300 C	18
	7002.3900	-- Other	18
7003		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked:	
		- Non wired sheets:	
	7003-1100	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	18
	7003.1900	-- Other	18
	7003.2000	- Wired sheets	18
	7003.3000	- Profiles	18
7004		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not	

	otherwise worked:	
7004.1000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	18
7005	Floot glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:	
	- Non-wired glass, having an absorbent or reflecting layer:	
7005.1000	-- In rectangles	18
7005.2100	--- Other	50
	-- Other:	
7005.2900	--- In rectangles	18
7005.2900	--- Other	50
	-- Wired glass:	
7005.3000	--- In rectangles	18
7005.3000	--- Other	50
7006	7006.0000	Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
		50
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass; stoppers, lids and other closures, of glass:	
7010.1000	- Ampoules	35
7016	Peving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
7016.1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	100
	- Other:	
7016.9001	-- Leaded lights and the like	50
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
7017.1000	- Of fused quartz or other fused silica	35
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C.....	35
7017.9000	- Other	35
7018	Glass beads, imitation pearls, imitation precious	

	or semi-precious stone and similar glass smallwares, and articles thereof other than imitation jewellery; articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
7018.1000	- Glass beads, imitation pearls, imitation precious stone and similar glass smallwares	100
7018.2000	- Glass microspheres not exceeding 1 mm in diameter	100
7018.9000	- other	100
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
7019.1000	- Silvers, rovings, yarn and chopped strands	20
7019.2000	- Woven fabrics, including narrow fabrics	30
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
	-- Mats:	
7019.3101	--- For buildings	0
7019.3109	--- Other	35
7019.3200	-- Thin sheets (voiles)	35
	-- Other:	
7019.3901	--- For buildings	35
7019.3902	--- For making fiber glass	35
7019.3903	--- Machine packings and materials therefor	35
7019.3909	--- Other	35
	- Other:	
7019.9001	-- Life saving apparatus	35
7019.9002	--- Machine packings and materials therefor	35
7019.9009	-- Other	35
7020	Other articles of glass:	
7020.0001	- For fishing gear	2
7020.0009	- Other	70
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:	
7101.1000	- Natural pearls	20
	- Cultured pearls:	
7101.2100	-- Unworked	20
7101.2200	-- Worked	20
7102	Diamonds, whether or not worked, but not mounted or set:	
7102.1000	Unsorted	20
	Industrial:	
7102.2100	-- Unworked or simply sawn, cleaved or bruted	20
7102.2900	-- Other	20
	- Non-industrial:	
7102.3100	-- Unworked or simply sawn, cleaved or bruted	20

7102.3900	-- Other	20
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones, temporarily strung for convenience of transport:	
7103.1000	- Unworked or simply seen or roughly shaped	20
	- Otherwise worked:	
7103.9100	-- Rubies, sapphires and emeralds	20
7103.9900	-- Other	20
7104	Synthetic or reconstructed precious or semi-precious stone, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious convenience of transport:	
7104.1000	- Piezo-electric quartz	20
7104.2000	- Other, unworked or simply seen or roughly shaped	20
7104.9000	- Other	20
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
7105.1000	- Of diamonds	20
7105.9000	- Other	0
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
7106.1000	- Powder	20
	- Other:	
7106.9100	-- Unwrought	20
7106.9200	-- Semi-manufactured	20
7107	7107.0000 Base metals clad with silver, not further worked than semi-manufactured	20
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder forms:	
	- Non-monetary:	
7108.1100	-- Powder	20
7108.1200	-- Other unwrought forms	20
	-- Other semi-manufactured forms:	
7108.1301	--- Gold bullion	20
7108.1309	--- Other	20
7108.2000	- Monetary	20
7109	7109.0000 Base metals or silver, clad with gold, not further worked than semi-manufactured	20
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	

		- Platinum:	
	7110.1100	-- Unwrought or in powder form	20
	7110.2900	-- Other	20
		- Rhodium:	
	7110.3100	-- Unwrought or in powder form	20
	7110.3900	-- Other	20
	7110.4100	-- Unwrought or in powder form	20
	7110.4900	-- Other	20
7111	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	20
7112		Waste and scrap of precious metal or of metal clad with precious metal:	
	7112.1000	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	20
	7112.2000	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	20
	7112.9000	- Other	20
7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
		- Of precious metal whether or not plated or clad with precious metal:	
	7113.1100	-- Of silver, whether or not plated or clad with other precious metal	20
	7113.1900	-- Of other precious metal, whether or not plated or not plated or clad with precious metal	20
	7113.2000	- Of base metal clad with precious metal	20
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	
		- Of precious metal whether or not plated or clad with precious metal:	
		-- Of silver, whether or not plated or clad with other precious metal:	
	7114.1101	--- Household articles	60
	7114.1109	--- Other	60
		-- Of other precious metal, whether or not plated or clad with precious metal:	
	7114.1901	--- Household articles	60
	7114.1909	--- Other	60
		- Of base metal clad with precious metal:	
	7114.2001	-- Household articles	60
	7114.2009	--- Other	60
7115		Other articles of precious metal or of metal clad with precious metal:	
	7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	35

	- Other:	
7115.9001	-- For technical use	35
7115.9009	--- Other	60
7116	Articles of natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed):	
7116.1000	- Of natural or cultured pearls	60
7116.2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	60
7117	Imitation jewellery:	
	- Of base metal, whether or not plated with precious metal:	
7117.1100	-- Cuff-links and studs	10
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	
7201.1000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	2
7201.2000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	2
7201.3000	- Alloy pig iron	2
7201.4000	- Spiegeleisen	2
7202	Ferro alloys:	
	- Ferro-manganese:	
7202.1100	-- Containing by weight more than 2 % of carbon	2
7202.1900	-- Other	2
	- Ferro-silicon:	
7202.2100	-- Containing by weight more than 55 % of silicon	2
7202.2900	-- Other	2
7202.3000	- Ferro-silico-manganese	2
	- Ferro-chromium:	
7202.4100	-- Containing by weight more than 4 % of carbon	2
7202.4900	-- Other	2
7202.5000	- Ferro-silico-chromium	2
7202.6000	- Ferro-nickel	2
7202.7000	- Ferro-molybdenum	2
7202.8000	- Ferro-tungsten and ferro-silico-tungsten	2
	- Other:	
7202.9100	- Ferro-titanium and ferro-silico-titanium	2
7202.9200	- Ferro-vanadium	2
7202.9300	- Ferro-niobium	2
7202.9900	-- Other	2
7203	Ferrous products obtained by direct reduction of iron ore and other spiny ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms:	

7203.1000	- ferrous products obtained by direct reduction of iron ore	2
7203.9000	- Other	2
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
7204.1000	- Waste and scrap of cast iron	2
	- Waste and scrap of alloy steel:	
7204.2100	-- Of stainless steel	2
7204.2900	-- Other	2
7204.3000	- Waste and scrap of tinned iron or steel	2
	- Other waste and scrap:	
7204.4100	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	2
7204.4900	-- Other	2
7204.5000	- Remelting scrap ingots	2
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
7205.1000	- Granules	2
	- Powders:	
7205.2100	-- Of alloy steel	2
7205.2900	-- Other	2
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):	
7206.1000	- Ingots	2
7206.9000	- Other	2
7207	Semi-finished products of iron or non-alloy steel:	
	- Containing by weight less than 0.25 % of carbon:	
7207.1100	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	2
7207.1200	-- Other, of rectangular (other than square) cross-section	2
7207.2000	- Containing by weight 0.25 % or more of carbon	2
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	
	- In coils, not further worked than hotrolled, of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7208.1100	-- Of a thickness exceeding 10 mm	2
7208.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7208.1400	-- Of a thickness of less than 3 mm	2
	- Other, in coils, not further worked than	

	hot-rolled:	
7208.2100	-- Of a thickness exceeding 10 mm	2
7208.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7208.2400	-- Of a thickness of less than 3 mm	2
	- Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7208.3100	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	2
7208.3200	-- Other, of a thickness exceeding 10 mm	2
7208.3300	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.3400	-- Other, of a thickness of 3 mm or more but less than 4.75 mm	2
7208.3500	-- Other, of a thickness of less than 3 mm	2
	- Other, not in coils, not further worked than hot-rolled:	
7208.4100	-- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	2
7208.4200	-- Other, of a thickness exceeding 10 mm	2
7208.4300	-- Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7208.4400	-- Other, of a thickness of 3 mm or more but less than 4.75 mm	2
7208.4500	-- Other, of a thickness of less than 3 mm	2
	Other:	
7208.9000	-- Corrugated	15
7208.9000	- Other	2
7209	flat-rolled products of iron non-alloy steel, of a width of 600 mm or more, cold rolled (cold-reduced), not clad, plated or coated:	
	- In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7209.1100	-- Of a thickness of 3 mm or more	2
7209.1200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.1300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.1400	-- Of a thickness of less than 0.5 mm	2
	- Other, in coils, not further worked than cold-rolled (cold-reduced):	

7209.2100	-- Of a thickness of 3 mm or more	2
7209.2300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.2400	-- Of a thickness of less than 0.5 mm	2
	- Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 355 MPa:	
7209.3100	-- Of a thickness of 3 mm or more	2
7209.3200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.3300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.3400	-- Of a thickness of less than 0.5 mm	2
	- Other, not in coils, not further worked than cold-rolled (cold-reduced):	
7209.4100	-- Of a thickness of 3 mm or more	2
7209.4200	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7209.4300	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7209.4400	-- Of a thickness of less than 0.5 mm	2
	- Other:	
7209.9000	-- Corrugated	15
7209.9000	- Other	2
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	
	- Plated or coated with tin:	
7210.1100	-- Of a thickness of 0.5 mm or more	2
7210.1200	-- Of a thickness of less than 0.5 mm	2
	- Plated or coated with lead, including terne-plate:	
7210.2001	-- Corrugated	15
7210.2009	-- Other	2
	- Electrolytically plated or coated with zinc:	
	-- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7210.3101	--- Corrugated	15
7210.3109	-- Other	2
	-- Other:	
7210.3901	--- Corrugated	15
7210.3909	-- Other	2
	- Otherwise plated or coated with zinc:	
7210.4100	-- Corrugated	15
7210.4900	-- Other	2
	- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210.5001	-- Corrugated	15
7210.5009	-- Other	2
	- Plated or coated with aluminium:	
7210.6001	-- Corrugated	15
7210.6009	-- Other	2
	- Painted, varnished or plastic coated:	
7210.7001	--- Corrugated	15

7210.7009	-- Other	2
7210.9000	-- Other	2
7211	Flat-rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated:	
	- Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7211.1100	-- 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	2
7211.1200	-- Other, of a thickness of 4.75 mm or more	2
7211.1900	-- Other	2
	- Other, not further worked than hot- rolled;	
7211.2100	-- 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	2
7211.2200	-- Other, of a thickness of 4.75 mm or more	2
7211.2900	-- Other	2
7211.3000	- Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	2
	- Other, not further worked than cold- rolled (cold-reduced):	
7211.4100	-- Containing by weight less than 0.25 % of carbon	2
7211.4900	-- Other	2
7211.9000	- Other	2
7212	Flat-rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated:	
7212.1000	-- Plated or coated with tin	2
	- Electrolytically plated or coated with zinc:	
	-- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7212.2101	--- Corrugated,	15

7212.2109	-- Other	2
	-- Other:	
7212.2901	-- Corrugated	15
7212.2909	-- Other	2
	- Otherwise plated or coated with zinc:	
7212.3001	-- Corrugated	15
7212.3009	-- Other	2
	- Otherwise plated or coated:	
7212.5001	-- Corrugated	15
7212.5009	-- Other	2
	- Etched:	
7212.6001	-- Corrugated	15
7212.6009	-- Other	2
7213	Pipes and rods, hot-rolled, in irregular wound coils, of iron or non- alloy steel:	
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1001	-- For reinforcing concrete	35
7213.1009	-- Other	2
	- Of free-cutting steel:	
7213.2001	-- For reinforcing concrete	35
7213.2009	-- Other	2
	- Other, containing by weight less than 0.25 % of carbon:	
	-- Of circular cross-section measuring less than 14 mm in diameter:	
7213.3101	-- For reinforcing concrete	35
7213.3109	-- Other	2
	-- Other:	
7213.3901	-- For reinforcing concrete	35
7213.3909	-- Other	2
	- Other, containing by weight 0.25 % or more but less than 0.6 % of carbon:	
	-- Of circular cross-section measuring less than 14 mm in diameter:	
7213.4101	-- For reinforcing concrete	35
7213.4909	-- Other	2
	- Other, containing by weight 0.6 % or more of carbon:	
7213.5001	-- For reinforcing concrete	35
7213.5009	-- Other	2
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	
7214.1000	- Forged	2
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	

7214.2001	-- For reinforcing concrete	35
7214.2009	- Other	2
	- Of free-cutting steel:	
7214.3001	-- For reinforcing concrete	35
7214.3009	-- Other	2
	- Other, containing by weight less than 0.25 % of carbon:	
7214.4001	-- For reinforcing concrete	35
7214.4009	-- Other	2
	- Other, containing by weight 0,25 % or more but less than 0,6 % of carbon:	
7214.5001	-- For reinforcing concrete	35
7214.5009	-- Other	2
	- Other, containing by weight 0,6 % or more of carbon:	
7214.6001	-- For reinforcing concrete	35
7214.6009	-- Other	2
7215	Other bars and rods of iron or non-alloy steel:	
	- Of free-cutting steel, not further worked than cold-formed or cold- finished:	
7215.1000	-- Welding wire	7
7215.1009	-- Other	7
	- Other, not further worked than cold- formed or cold-finished, containing by weight less than 0,25 % of carbon:	
7215.2000	-- Welding wire	7
7215.2009	-- Other	18
	- Other, not further worked than cold- formed or cold-finished, containing by weight 0,25 % or more but less than 0,6 % of carbon:	
7215.3000	-- Welding wire	7
7215.3009	-- Other	18
	- Other, not further worked than cold- formed or cold-finished, containing by weight 0,6 % or more of carbon:	
7215.4000	-- Welding wire	18
	- Other:	
7215.9000	-- Welding wire	7
7215.9009	-- Other	18
7216	Angles, shapes and sections of iron or non-alloy steel:	
7216.1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	2
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.2100	-- L sections	2

7216.2200	-- T sections	2
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.3100	-- U sections	2
7216.3200	-- I sections	2
7216.3300	-- H sections	2
7216.4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	2
7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot- drawn or extruded	2
7216.6000	- Angles, shapes and sections, not further worked than cold-formed or cold-finished	2
	- Other:	
7216.9001	-- For buildings	2
7216.9009	-- Other	2
7217	Wire of iron or non-alloy steel:	
	- Containing by weight less than 0.25 % of carbon:	
7217.1100	-- Not plated or coated, whether or not polished	18
7217.1200	-- Plated or coated with zinc	18
7217.1200	-- Plated or coated with other base metals	18
7217.1900	Other	18
	- Containing by weight 0.25 % or more but less than 0.6 % of carbon:	
7217.2100	-- Not plated or coated, whether or not polished	18
7217.2200	-- Plated or coated with zinc	18
7217.2300	-- Plated or coated with other base metals	18
7217.2900	-- Other	18
	- Containing by weight 0.6 % or more of carbon:	
7217.3100	-- Not plated or coated, whether or not polished	18
7217.3200	-- Plated or coated with zinc	18
7217.3300	-- Plated or coated with other base metals	18
7217.3900	-- Other	18
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
7218.1000	- Ingots and other primary forms	2
7218.9000	- Other	2
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	

	- Not further worked than hot-rolled, in coils:	
7219.1100	-- Of a thickness exceeding 10 mm	2
7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7219.1400	-- Of a thickness of less than 3 mm	2
	- Not further worked than hot-rolled, not in coils:	
7219.2100	-- Of a thickness exceeding 10 mm	2
7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	2
7219.2300	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7219.2400	-- Of a thickness of less than 3 mm	2
	- Not further worked than cold-rolled (cold-reduced):	
7219.3100	-- Of a thickness of 4.75 mm or more	2
7219.3200	-- Of a thickness of 3 mm or more but less than 4.75 mm	2
7219.3300	-- Of a thickness exceeding 1 mm but less than 3 mm	2
7219.3400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	2
7219.3500	-- Of a thickness of less than 0.5 mm	2
7219.9000	-- Other	2
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:	
	- Not further worked than hot-rolled:	
7220.1100	-- Of a thickness of 4.75 mm or more	2
7220.1200	-- Of a thickness of less than 4.75 mm	2
7220.2000	- Not further worked than cold-rolled (cold-reduced)	2
7220.9000	- Other	2
7221	7221.0000 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	2
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
7222.1000	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	2
7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	2
7222.3000	- Other bars and rods	2
7222.4000	- Angles, shapes and sections	2
7223	7223.0000 Wire of stainless steel	2
7224	Other alloy steel in ingots or other primary forms; semi-finished products of	

	other alloy steel:	
7224.1000	- Ingots and other primary forms	2
7224.9000	- Other	2
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
7225.1000	- Of silicon-electrical steel 1	2
7225.2000	- Of high speed steel	2
7225.3000	- Other, not further worked than hot-rolled, in coils	2
7225.4000	- Other, not further worked than hot-rolled, not in coils	2
7225.5000	- Other, not further worked than cold-rolled (cold-reduced)	2
7225.9000	- Other	2
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
7226.1000	- Of silicon-electrical steel	2
7226.2000	- Of high speed steel	2
	- Other:	
7226.9100	-- Not further worked than hot-rolled	2
7226.9200	-- Not further worked than cold-rolled (cold-reduced)	2
7226.9900	-- Other	2
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
7227.1000	- Of high speed steel	2
7227.2000	- Of silico-manganese steel	2
7227.9000	- Other	2
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
7228.1000	- Bars and rods, of high speed steel	2
7228.2000	- Bars and rods, of silico-manganese steel	2
7228.3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	2
7228.4000	- Other bars and rods, not further worked than forged	2
7228.5000	- Other bars and rods, not further worked than cold-formed or cold-finished	2
7228.6000	- Other bars and rods	2
7228.7000	- Angles, shapes and sections	2
7228.8000	- Hollow drill bars and rods	25
7229	Wire of other alloy steel:	
7229.1000	- Of high speed steel	2
7229.2000	- Of silico-manganese steel	2

	7229.9000	- Other	2
7301		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	
	7301.1000	- Sheet piling	2
	7301.2000	- Angles, shapes and sections	2
7302		Railway or tramway track construction material of iron or steel, the following rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossingpieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	
	7302.1000	- Rails	10
	7302.2000	- Sleepers (cross-ties)	10
	7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	10
	7302.4000	- Fish-plates and sole plates	10
	7302.9000	- Other	10
7303	7303.0000	Tubes, pipes and hollow profiles, of cast iron	35
7304		Tubes pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
	7304.1000	- Line pipe of a kind used for oil or gas pipelines	35
	7304.2000	- Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	25
		- Other, of circular cross-section, of iron or non-alloy steel:	
	7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	35
	7304.3900	-- Other	35
		- Other, of circular cross-section, of stainless steel:	
	7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	35
	7304.4900	-- Other	35
		- Other, of circular cross-section, of other alloy steel:	
	7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	2
	7304.5900	-- Other	35
	7304.9000	- Other	35
7305		Other tubes and pipes (for example,	

	welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	
	- Line pipe of a kind used for oil or gas pipelines:	
7305.1100	-- Longitudinally submerged arc welded	35
7305.1200	-- Other, longitudinally welded	35
7305.1900	-- Other	35
7305.2000	- Casing of a kind used in the drilling for oil or gas	35
	- Other, welded:	
7305.3100	-- Longitudinally welded	35
7305.3900	-- Other	35
7305.9000	- Other	35
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
7306.1000	- Line pipe of a kind used for oil or gas pipelines	35
7306.2000	- Casing and tubing of a kind used in the drilling for oil or gas	35
7306.3000	- Other, welded, of circular cross- section, of iron or non-alloy steel	35
7306.4000	- Other, welded, of circular cross- section, of stainless steel	35
7306.5000	- Other, welded, of circular cross- section, of other alloy steel	35
7306.6000	- Other, welded, of non-circular cross- section	35
7306.9000	- Other	35
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
	- Cast fittings:	
7307.1100	-- Of non-malleable cast iron	25
7307.1900	-- Other	25
	- Other, of stainless steel:	
7307.2100	-- Flanges	25
7307.2200	-- Threaded elbows, bends and sleeves	25
7307.2300	-- Butt welding fittings	25
7307.2900	-- Other	25
	- Other:	
7307.9100	-- Flanges	25
7307.9200	-- Threaded elbows, bends and sleeves	25
7307.9300	-- Butt welding fittings	25
7307.9900	-- Other	25
7311	7311.0000 Containers for compressed or liquefied gas, of iron or steel	25
7312	Stranded wire, ropes, cables, plaited	

		bands, slings and the like, of iron or steel, not electrically insulated:	
		- Stranded wire, ropes, cables, pleited bands, slings and the like, of iron or steel, not electrically insulated:	
7312.1000	--	Wire ropes of 0.5 cm in diameter or less	20
7312.1000	--	Wire ropes of more than 0.5 cm in diameter	2
7312.1000	--	Other	35
7312.9000	-	Other	35
7313	7313.0000	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	15
7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	
		- Woven products:	
7314.1100	--	Of stainless steel	20
7314.1900	--	Other	20
7314.2000	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	20
7314.3000	-	Other grill, netting and fencing, welded at the inter-section	10
		- Other grill, netting and fencing:	
7314.4100	--	Plated or coated with zinc	20
7314.4200	--	Plastic coated	20
7314.4900	--	Other	10
7314.5000	-	Expanded metal	14
7315		Chain and parts thereof, of iron or steel:	
		- Articulated link chain and parts thereof:	
7315.1100	--	Roller chain	25
7315.1200	--	Other chain	25
7315.1900	--	Parts	25
7315.2000	-	Skid chain	35
		- Other chain:	
		-- Stud-link:	
7315.8101	---	Protective chain	35
7315.8109	---	Other	25
		-- Other, welded link:	
7315.8201	---	Protective chain	35
		-- Other: + 0	
7315.8209	---	Of cross-sectional dimension of the links 10 mm or more	4
7315.8209	---	Other	30
		-- Other:	

7315.8901	--- Protective chain	30	
	-- Other:		
7315.8909	--- Of cross-sectional dimension of the links 10 mm or more	4	
7315.8909	--- Other	25	
	- Other parts:		
7315.9001	-- For skid chain or protective chain	35	
7315.9009	-- Other	25	
7316	7316.0000	Anchors, grapnels and parts thereof, of iron or steel	4
7318		Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	
		- Threaded articles:	
	7318.1100	-- Coach screws	25
	7318.1200	-- Other wood screws	25
	7318.1300	-- Screw hooks and screw rings	25
	7318.1400	-- Self-tapping screws	25
	7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	25
	7318.1600	-- Nuts	25
	7318.1900	-- Other	25
		- Non-threaded articles:	
	7318.2100	-- Spring washers and other lock washers	25
	7318.2200	-- Other washers	25
	7318.2300	-- Rivets	25
	7318.2400	-- Cotters and cotter-pins	25
	7318.2900	-- Other	25
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:	
	7319.1000	- Sewing, darning or embroidery needles	50
	7319.2000	- Safety pins	50
	7319.3000	- Other pins	50
	7319.9000	- Other	50
7320		Springs and leaves for springs, of iron or steel:	
	7320.1000	- Leaf-strings and leaves therefor	35
		- Helical springs:	
	7320.2001	-- For vehicles	35
	7320.2009	-- Other	35
		- Other:	
	7320.9001	-- For vehicles	35
	7320.9009	-- Other	35
7321		Stoves, ranges, grates, cookers	

	(including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and smaller non-electric domestic appliances, and parts thereof, of iron or steel:	
	- Cooking appliances and plate warmers:	
7321.1100	-- For gas fuel or for both gas and other fuels	35
7321.1200	-- For liquid fuel	35
7321.1300	-- For solid fuel	35
	- Other appliances:	
7321.8100	-- For gas fuel or both gas and other fuels	35
7321.8200	-- For liquid fuel	35
7321.8300	-- For solid fuel	35
7321.9000	- Parts	35
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:	
7323.1001	-- Iron or steel wool	25
7323.1009	-- Other	25
	- Other:	
7323.9100	-- Of cast iron, not enamelled	100
7323.9200	-- Of cast iron, enamelled	100
7323.9300	-- Of stainless steel	100
7323.9400	-- Of iron (other than cast iron) or steel, enamelled	100
7323.9900	-- Other	100
7324	Sanitary ware and parts thereof, of iron or steel:	
	- Baths:	
7324.2100	Of cast iron, whether or not enamelled	80
7324.2900	-- Other	80
	- Other, including parts, excluding stainless steel:	
7324.9000	-- Articles for nursing and medical purposes	35
7324.9000	-- Other	80
7325	Other cast articles of iron or steel:	
7325.1000	- Of non-malleable cast iron	7
	- Other:	
7325.1000	Other:	
7325.9100	-- Grinding balls and similar articles for mills	7
7325.9900	-- Other	7

7326		Other articles of iron or steel:	
		- forged or stamped, but not further worked:	
	7326.1100	-- Grinding balls and similar articles for mills	7
	7326.1900	-- Other	7
	7326.2000	- Articles of iron or steel wire	70
		- Other:	
	7326.9001	-- Articles of a kind commonly used in machinery or plant	70
	7326.9003	-- Tools, n.o.s.; brush bodies and the like	70
	7326.9004	-- Articles specially designed for ships and boats	25
	7326.9009	-- Brackets for pipes and cables, clips, hooks and the like	70
		-- Other, excluding horse shoes:	
	7326.9019	--- Fence posts	10
	7326.9019	--- Boiler fire tubes, dished endplates for boilers and other pressure vessels	7
	7326.9019	--- Other	70
7401		Copper mattes; cement copper (precipitated copper):	
	7401.1000	- Copper mattes	4
	7401.2000	- Cement copper (precipitated copper)	4
7402	7402.0000	Unrefined copper; copper anodes for electrolytic refining	4
7403		Refined copper and copper alloys, unwrought:	
		- Refined copper:	
	7403.1100	-- Cathodes and sections of cathodes	4
	7403.1200	-- Wire-bars	4
	7403.1300	-- Billets	4
	7403.1900	-- Other	4
		- Copper alloys:	
	7403.2100	-- Copper-zinc base alloys (brass)	4
	7403.2200	-- Copper-tin base alloys (bronze)	4
	7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4
	7403.2900	-- Other copper alloys (other than master alloys of heading No. 7405)	4
7404	7404.0000	Copper waste and scrap	4
7405	7405.0000	Master alloys of copper	4
7406		Copper powders and flakes:	
	7406.1000	- Powders of non-lamellar structure	4
	7406.2000	- Powders of lamellar structure; flakes	4

7407	Copper bars, rods and profiles:	
	- Of refined copper:	
7407.100	-- Hollow bars	25
7407.1009	-- Other	4
	- Of copper alloys:	
	-- Of copper-zinc base alloys (brass):	
7407.2101	--- Hollow bars	25
7407.2109	--- Other	4
	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):	
7407.2201	--- Hollow bars	25
7407.2209	--- Other	4
	-- Other:	
	--- Phosphor-bronze casting metal, not processed:	
7407.2911	---- Hollow bars	25
7407.2919	---- Other	4
	--- Other:	
7407.2921	---- Hollow bars	25
7407.2929	---- Other	4
7408	Copper wire:	
	- Of refined copper:	
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	15
7408.1900	-- Other	15
	- Of copper alloys:	
7408.2100	-- Of copper-zinc base alloys (brass)	15
7408.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15
7408.2900	-- Other	17
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.:	
	- Of refined copper:	
7409.1100	-- In coils	4
7409.1900	-- Other	4
	- Of copper-zinc base alloys (brass):	
7409.2100	-- In coils	4
7409.2900	-- Other	4
	- Of copper-tin base alloys (bronze):	
7409.3100	-- In coils	4
7409.3900	-- Other	4
7409.4000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4
7409.9000	- Of other copper alloys	4
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not	

	exceeding 0.15 mm:	
	- Not backed:	
	-- Of refined copper:	
7410.1101	--- Foil for radiator tubes	7
7410.1109	--- Other	25
	-- Of copper alloys:	
7410.1201	--- Foil for radiator tubes	7
7410.1209	--- Other	25
	- Backed:	
	-- Of refined copper:	
7410.2101	--- For printed circuits	7
7410.2109	--- Other	25
	-- Of copper alloys:	
7410.2201	--- For printed circuits	7
7410.2209	--- Other	25
7411	Copper tubes and pipes:	
7411.1000	- Of refined copper	25
	- Of copper alloys:	
7411.2100	-- Of copper-zinc base alloys (brass)	25
7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	25
7411.2900	-- Other	25
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
7412.1000	- Of refined copper	25
7412.2000	- Of copper alloys	25
7413	7413.0000 Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	35
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:	
7414.1000	- Endless bands, for machinery	20
	- Other:	
7414.9000	-- Expanded metal	14
7414.9000	-- Other	20
7415	Nails, tacks, drawing pins, staples (other than those of heading No. 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers (including spring washers) and similar articles, of copper:	
7415.1000	- Nails and tacks, drawing pins, staples and similar articles	25
	- Other articles, not threaded:	
7415.2100	-- Washers (including spring washers)	25
7415.2900	-- Other	25

		- Other threaded articles:	
	7415.3100	-- Screws for wood	25
	7415.3200	-- Other screws; bolts and nuts	25
	7415.3900	-- Other	25
7416	7416.0000	Copper springs	25
7417	7417.0000	Cooking or heating apparatus of a kind used for domestic purposes, non- electric, and parts thereof, of copper	70
7418		Table, kitchen or other household articles and parts thereof, of copper; pat scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	
	7418.1000	- Table, kitchen or other household articles and parts thereof; pat scourers and scouring or polishing pads, gloves and the like	100
	7418.2000	- Sanitary ware and parts thereof	80
7419		Other articles of copper:	
		- Chain and parts thereof:	
	7419.1001	-- Plated with precious metal	60
	7419.1009	-- Other	6
		- Other:	
	7419.9100	-- Cast, moulded, stamped or forged, but not further worked	7
		-- Other:	
	7419.9901	--- Articles of a kind commonly used in machinery or plant	70
	7419.9902	--- Tools, n.e.s.	70
	7419.9903	--- Articles specially designed for ships and boats	25
	7419.9905	--- For buildings	70
	7419.9906	--- Brackets for pipes and cables, clips, hooks and the like	70
	7419.9909	--- Other	70
7501		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	
	7501.1000	- Nickel mattes	4
	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	4
7502		Unwrought nickel:	
	7502.1000	- Nickel, not alloyed	4
	7502.2000	- Nickel alloys	4
7503	7503.0000	Nickel waste and scrap	4

7504	7504.0000	Nickel powdere and flakes	4
7505		Nickel bars, rods, profiles and wire:	
		- Bars, rods and rfiles:	
		-- Of nickol, not alloyed:	
	7505.1101	--- Mollow bars	25
	7505.1109	--- Other	25
		-- Of nickel alloys:	
	7505.1201	--- Mollow bars	25
		65 7505.1209 other	4
		- Wire:	
	7505.2100	-- Of nickel, not alloyed	15
	7505.2200	-- Of nickel olloys	15
7506		Nickol plates, sheets, strip and foil:	
	7506.1000	- Of nickel, not alloyed	4
	7506.2000	- Of nickel alloys	4
7507		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
		- Tubes and pipes:	
	7507.1100	-- Of nickel, not elloyed	25
	7507.1200	-- Of nickel alloys	25
	7505.2000	- Tub or pipe fittings	25
7508		Other articles of nickel:	
	7508.0001	- Nails, tacks, screws and the like	70
		- Other:	
	7508.0009	-- Sanitary ver	80
	5708.0009	-- Comistic articles	100
	7508.0009	-- Other	70
7601		Unwrought aluminium:	
	7601.1000	- Aluminium, not elloyed	4
	7601.2000	- Aluminium alloys	4
7602	7602.0000	Aluminium wsste and screp	4
7603		Aluminium powders and flakes:	
	7603.1000	- Pouders of non-lameller structure	4
	7603.2000	- Pouders of lameller structure; flakes	4
7604		Aluminium bars, rods and profiles:	
		- Of aluminium, not elloyed:	
	7604.1001	-- Mollow bars	25
	7604.1009	-- Other	4
		- Of aluminium alloys:	
	7604.2100	-- Mollow profiles	25
	7604.2900	-- Other	4
7605		Aluminium wire:	
		- Of eluminium, not elloyed:	
	7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7

	- Other:	
7605.1900	-- Welding wire	7
7605.1900	Other	15
	- Of aluminium alloys:	
	-- Of which the maximum cross-sectional dimension exceeds 7 mm	
7605.2100	--- Welding wire	7
7605.2100	--- Other	17
	-- Other:	
7605.2900	--- Welding wire	7
7605.2900	--- Other	15
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	
	- Rectangular (including square):	
	-- Of aluminium, not alloyed:	
7606.1101	--- Corrugated or patterned	15
	-- Of aluminium alloys:	
7606.1201	--- Corrugated or patterned	15
	- Other:	
7606.9101	--- Corrugated or patterned	15
	-- Of aluminium alloys:	
7606.9201	--- Corrugated or patterned	15
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	
	- Not backed:	
7607.1100	-- Rolled but not further worked	0
	-- Other:	
7607.1900	--- Material for milk-bottle caps	14
7607.1900	--- Other	25
	- Backed:	
7607.2000	-- Material for milk-bottle caps	14
7607.2000	- Other	25
7608	Aluminium tubes and pipes:	
	- Of aluminium, not alloyed:	
7608.1000	-- Profile pipes for manufacturing purposes, according to further definition and decision of the Ministry of Finance	4
7608.1000	-- Other	25
	- Of aluminium alloys:	
7608.2000	-- Profile pipes for manufacturing purposes, according to further definition and decision of the Ministry of Finance	4
7608.2000	-- Other	25
7609	7609.0000 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	25

7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	- Collapsible tubular containers	25
7613	7613.0000 Aluminium containers for compressed or liquefied gas	25
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	
	- With steel core	35
	- Other	35
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
	-- Pans	100
	-- Sanitary ware and parts thereof	80
7616	Other articles of aluminium:	
	- Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotter-pins, washers and similar articles	25
	- Other:	
	-- Gauze, cloth, reinforcing fabric and the like, of wire:	
	--- Wire fencing of thickness of not less than 2 mm	20
	--- Other	35
	-- Articles of a kind commonly used in machinery or plant	70
	-- Articles for the conveyance or packing of goods	70
	-- Tools, n.e.s.; brush bodies and the like	70
	-- Articles specially designed for ships and boats	25
	-- Brackets for pipes and cables, clips, hooks and the like	70
	-- Electric wire jointing boxes	25 26 65

	7616.9009	-- Ladders	70
	7616.9011	-- Anodes	70
	7616.9019	-- Other	70
7801		Unwrought lead:	
	7801.1000	- Refined lead	4
		- Other:	
	7801.9100	-- Containing by weight antimony as the principal other element	4
	7801.9900	-- Other	4
7802	7802.0000	Lead waste and scrap	4
7803		Lead bars, rods, profiles and wire:	
	7803.0001	- Wire	15
	7803.0002	- Hollow bars	25
	7803.0009	- Other	4
7804		Lead plates, sheets, strip and foil; lead powders and flakes:	
		- Plates, sheets, strip and foil:	
		-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	
	7804.1101	--- Of a thickness not exceeding 0.156 mm	25
	7804.1109	--- Other	15
		-- Other:	
	7804.1901	--- Plates and strip	4
	7804.1909	--- Other	25
		- Powders and flakes:	
	7804.2001	-- Powders	4
	7804.2009	-- Other	25
7805	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	25
7806		Other articles of lead:	
	7806.0002	- Articles specially designed for ships and boats	25
		- Other:	
	7806.0009	-- Collapsible tubes	25
	7806.0009	-- Other	35
7901		Unwrought zinc:	
		- Zinc, not alloyed:	
	7901.1100	-- Containing by weight 99.99 % or more of zinc	4
	7901.1200	-- Containing by weight less than 99.99 % of zinc	4
	7901.2000	- Zinc alloys	4
7902	7902.0000	Zinc waste and scrap	4
7903		Zinc dust, powders and flakes:	

	7903.1000	- Zinc dust	4
	7903.9000	- Other	4
7904		Zinc bars, rods, profiles and wire:	
	7904.0001	- Hollow bars	25
		- Other:	
	7904.0009	-- Wire	7
	7904.0009	-- Other	4
7905	7905.0000	Zinc plates, sheets, strip and foil	4
7906	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	25
7907		Other articles of zinc:	
	7907.1000	- Gutters, roof capping, skylight frames and other fabricated building components	60
		- Other:	
	7907.9001	-- Nails, tracks, screws and the like; brackets for pipes and cables	35
	7907.9002	-- Anodes	4
		-- -- other:	
	7907.9009	--- Sanitary ware	80
	7907.9009	--- Domestic articles	100
	7907.9009	--- Collapsible tubes	25
	7907.9009	--- Other	35
8001		Unwrought tin:	
	8001.1000	- Tin, not alloyed	4
	8001.2000	- Tin sileys	4
8002	8002.0000	Tin waste and scrap	4
8003		Tin bars, rods, profiles and wire:	
	8003.0001	- Hollow bars	25
	8003.0002	- Wire	15
	8003.0009	- Other	4
8004		Tin plates, sheets and strip, of e thickness exceeding 0.2 mm:	
	8004.0001	- Of e weight (excluding any backing) not exceeding 1 kg/m ²	4
	8004.0009	- Other	4
8005		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of e thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes:	
	8005.1000	- Foil	4
	8005.2000	- Powders and flakes	4
8006	8006.0000	Tin tubes, pipes and tube or pipe	

		fittings (for example, couplings, elbows, sleeves)	25
8007		Other articles of tin:	
	8007.0001	- Collapsible tubes	25
		- Other:	
	8007.0009	-- Domestic articles	100
	8007.0009	-- other	35
8101		Tungsten (wolfram) and articles thereof, including waste and scrap:	
	8101.1000	- Powders	11
		- Other:	
	8101.9100	-- Unwrought tungsten, including bars and rods obtained simply sintering; waste and scrap	11
	8101.9200	-- Bars and rods, other than these obtained simply by sintering, profiles, plates, sheets, strip and foil	11
	8101.9300	-- Wire	11
	8101.9900	-- Other	11
8102		Molybdenum and articles thereof, including waste and scrap:	
	8102.1000	- Powders	11
		- Other:	
	8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	11
	8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	11
	8102.9300	-- Wire	11
	8102.9900	-- Other	11
8103		Tantalum and articles thereof, including waste and scrap:	
	8103.1000	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	11
	8103.9000	- Other	11
8104		Magnesium and articles thereof, including waste and scrap:	
		- Unwrought magnesium:	
	8104.1100	-- Containing at least 99.8 % by weight of magnesium	11
	8104.1900	-- Other	11
	8104.2000	- Waste and scrap	11
	8104.3000	- Resplings, turnings and granules, graded according to size; powders	25
	8104.9000	- Other	35
8105		Cobalt mattes and other intermediate	

		products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	
8105.1000		- Cobalt mettes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	11
8105.9000		- Other	11
8106	8106.0000	Bismuth and articles thereof, including waste and scrap	11
8107		Cadmium and articles thereof, including waste and scrap:	
8107.1000		- Unwrought cadmium; waste and scrap; powders	11
8107.9000		- Other	11
8108		Titanium and articles thereof, including waste and scrap:	
8108.1000		- Unwrought titanium; waste and scrap; powders	11
8108.9000		- Other	11
8109		Zirconium and articles thereof, including waste and scrap:	
8109.1000		- Unwrought zirconium; waste and scrap; powders	11
8109.9000		- Other	11
8110	8110.000	Antimony and articles thereof, including waste and scrap	11
8111	8111.0000	Manganese and articles thereof, including waste and scrap	11
8112		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	
		- Beryllium:	
8112.1100		-- Unwrought; waste and scrap; powders	35
8112.1900		-- Other	35
8112.2000		- Chromium	11
8112.3000		- Germanium	11
8112.4000		- Vanadium	11
		- Other:	
8112.9100		-- Unwrought; waste and scrap; powders	11
8112.9900		-- Other	11
8113	8113.0000	Cermets and articles thereof, including waste and scrap	11
8201		Hand tools, the following spades,	

	shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
8201.1000	- Spades and shovels	25
8201.2000	- Forks	25
	- Mattocks, picks, hoes and rakes:	
	-- Other	25
8201.3009	-- Other	25
8201.4000	- Axes, bill hooks and similar hewing tools	25
8201.6000	- Wedge shears, two-handed pruning shears and similar two-handed shears	25
	- Other and tools of a kind used in agriculture, horticulture or forestry:	
8201.9001	-- Scythes and blades therefor	14
8201.9009	-- Other, excluding one hand secateurs	14
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
8202.1000	- Hand saws	7
8202.2000	- Band saw blades	7
	- Circular saw blades (including slitting or slotting saw blades):	
8202.3100	-- With working part of steel	7
8202.3200	-- With working part of other materials	7
8202.4000	- Chain saw blades	7
	- Other saw blades:	
8202.9100	-- Straight saw blades, for working metal	7
8202.9900	-- Other	7
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:	
8203.1000	- Files, rasps and similar tools	7
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	7
8203.3000	- Metal cutting shears and similar tools	7
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	7
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	
	- Hand-operated spanners and wrenches:	
8204.1100	-- Non-adjustable	7

8204.1200	-- Adjustable	7
8204.2000	- Interchangeable spanner sockets, with or without handles	7
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	
8205.1000	- Drilling, threading or tapping tools	7
8205.2000	- Hammers and sledge hammers	7
8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	7
8205.4000	- Screwdrivers	7
	- Other hand tools (including glaziers' diamond):	
8205.5100	-- Household tools	7
8205.5900	-- Other	7
8205.6000	- Blow lamps	7
8205.7000	- Vices, clamps and the like	7
8205.8000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	7
8205.9000	- Sets of articles of two or more of the foregoing subheadings	7
8206	8206.0000 Tools of two or more of the headings Nos. 8202 to 8205, put up in sets for retail sale	7
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	
	- Rock drilling or earth boring tools:	
8207.1100	-- With working part of sintered metal carbide or cermets	7
8207.1200	-- With working part of other material	7
8207.2000	- Dies for drawing or extruding metal	7
8207.3000	- Tools for pressing, stamping or punching	7
8207.4000	- Tools for tapping or threading	7
8207.5000	- Tools for drilling, other than for rock drilling	7
8207.6000	- Tools for boring or broaching	7
8207.7000	- Tools for millin	7
8207.8000	- Tools for turning	7
8207.9000	- Other interchangeable tools	7

8208		Knives and cutting blades, for machines or for mechanical appliances:	
	8208.1000	- For metal working	7
	8208.2000	- For wood working	7
	8208.3000	- For kitchen appliances or for machines used by the food industry	7
	8208.4000	- For agricultural, horticultural or forestry machines	7
	8208.9000	- Other	7
8209	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	7
8210	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	70
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208, and blades therefor:	
	8211.1000	- Sets of assorted articles	100
		- Other:	
		-- Table knives having fixed blades:	
	8211.9100	--- Handles	25
	8211.9100	--- Other	100
		-- Other knives having fixed blades:	
	8211.9200	--- Handles	25
	8211.9200	--- Other	100
		-- Knives having other than fixed blades:	
	8211.9300	--- Handles	25
	8211.9300	--- Other	100
	8211.9400	-- Blades	25
8212		Razors and razor blades (including razor blade blanks in strips):	
	8212.1000	- Razors	25
	8212.2000	- Safety razor blades, including razor blade blanks in strips	100
		- Other parts:	
	8212.9000	-- Of razors	25
	8212.9000	-- Other	100
8213		Scissors, tailors'shears and similar shears, and blades therefor:	
	8213.0000	-- Sheep shears, herring scissors, and blades therefor	25
	8213.0000	-- Other	70
8214		Other articles of cutlery (for example, hair clippers, butchers or kitchen cleavers, choppers and mincing knives,	

	paper knives); manicure or pedicure sets and instruments (including nail files):	
8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	70
8214.2000	- Manicure or pedicure sets and instruments (including nail files)	70
	- Other:	
8214.9000	-- Handles, cutting blades and heads for sheep shears	25
8214.9000	-- Other	70
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:	
8215.1000	- Sets of assorted articles containing at least one article plated with precious metal	100
8215.2000	- Other sets of assorted articles	100
	- Other:	
	-- Plated with precious metal:	
8215.9100	--- Handles	25
8215.9100	--- Other	100
	-- Other:	
8215.9900	--- Handles	25
8215.9900	--- Other	100
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
8301.1000	- Padlocks	30
8301.2000	- Locks of a kind used for motor vehicles	30
8301.3000	- Locks of a kind used for furniture	30
	- Other locks:	
8301.4001	-- For vehicles	30
8301.4009	-- Other	30
8301.5000	- Clasps and frames with clasps, incorporating locks	30
8301.6000	- Parts	30
8301.7000	- Keys presented separately	30
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal:	
	- Hinges:	

8302.1001	-- For vehicles	30
8302.1009	-- Other	30
8302.2000	- Castors	30
8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	30
	- Other mountings, fittings and similar articles:	
8302.4100	-- Suitable for buildings	30
8302.4200	-- Other, suitable for furniture	30
	-- Other:	
8302.4901	--- For vehicles	30
8302.4909	--- Other	30
8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	30
8302.6000	- Automatic door closers	30
8303	8303.0000 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, excluding safety doors, with or without framework, for installation in buildings	100
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 9403:	
	8304.0000 -- Desk equipment	70
	8304.0000 -- Other	100
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	
	8305.1000 - Fittings for loose-leaf binders or files	30
	8305.2000 - Staples in strips, excluding of iron and steel	25
	8305.9000 - Other, including parts	30
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	
	8306.1000 - Bells, gongs and the like	80
	- Statuettes and other ornaments:	
	8306.2100 -- Plated with precious metal	80
	8306.2900 -- Other	80
	8306.3000 - Photograph, picture or similar frames; mirrors	100

8307	Flexible tubing of base metal, with or without fittings:	
8307.1000	- Of iron or steel	25
8307.9000	- Of other base metal	25
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	
8308.1000	- Hooks, eyes and eyelets	10
8308.2000	- Tubular or bifurcated rivets	10
8308.9000	- Other, including parts	10
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:	
8309.1000	- Crown corks	10
8309.9000	- Other	10
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	
8311.1000	- Coated electrodes of base metal, for electric arc-welding	7
8311.2000	- Cored wire of base metal, for electric arc-welding	7
8311.3000	- Coated rod and cored wire, of base metal, for soldering, brazing or welding by flame	7
8311.9000	- Other, including parts	7
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
8401.1000	- Nuclear reactors	7
8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	7
8401.3000	- Fuel elements (cartridges), non-irradiated	7
8401.4000	- Parts of nuclear reactors	7

8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
	- Steam or other vapour generating boilers:	
8402.1100	-- Watertube boilers with a steam production exceeding 45 t per hour	18
8402.1200	-- Watertube boilers with a steam production not exceeding 45 t per hour	18
8402.1900	-- Other vapour generating boilers, including hybrid boilers	18
8402.2000	- Super-heated water boilers	18
8402.9000	- Parts	18
8404	Auxiliary plant for use with boilers of heading No. 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
	- Auxiliary plant for use with boilers of heading No. 8402 or 8403:	
8404.1009	-- Other	18
8404.2000	- Condensers for steam or other vapour power units	18
	- Parts:	
8404.9009	-- Other	18
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
8405.1000	- 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	7
8405.9000	- Parts	7
8406	Steam turbines and other vapour turbines:	
	- Turbines:	
8406.1100	-- For marine propulsion	7
8406.1900	-- Other	7
8406.9000	- Parts	7
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	
	- Marine propulsion engines, excluding 300 horsepower DIN or more:	
8407.2100	-- Outboard motors	25
8407.2900	-- Other	25
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of	

	Chapter 87:	
8407.3100	-- Of a cylinder capacity not exceeding 50 cc	25
8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250, cc	25
8407.3300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	25
8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	25
8407.9000	- Other engines	25
8408	Internal combustion piston engines (diesel or semi-diesel engines):	
8408.1000	- Marine propulsion engines, excluding 300 horsepower DIN or more	25
8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	25
8408.9000	- Other engines	25
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408:	
	- Other:	
8409.9100	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	25
8409.9900	-- Other	25
8410	Hydraulic turbines, water wheels, and regulators therefor:	
	- Hydraulic turbines and water wheels:	
8410.1100	-- Of a power not exceeding 1,000 kW	25
8410.1200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	25
	-- Of a power exceeding 10,000 kW	25
8410.9000	- Parts, including regulators	25
8411	Turbo-jets, turbo-propellers and other gas turbines, excluding for aircraft:	
	- Turbo-jets:	
8411.1100	-- Of a thrust not exceeding 25 kN	25
8411.1200	-- Of a thrust exceeding 25 kN	25
	- Turbo-propellers:	
8411.2100	-- Of a power not exceeding 1,100 kW	25
8411.2200	-- Of a power exceeding 1,100 kW	25
	- Other gas turbines:	
8411.8100	-- Of a power not exceeding 5,000 kW	25
8411.8200	-- Of a power exceeding 5,000 kW	25
	- Parts:	
8411.9100	-- Of turbo-jets or turbo-propellers	25
8411.9900	-- Other	25
8412	Other engines and motors, excluding for aircraft:	

8412.1000	- Reaction engines other than turbo-jets	25
	- Hydraulic power engines and motors:	
8412.2100	-- Linear acting (cylinders)	25
8412.2900	-- Other	25
	- Pneumatic power engines and motors:	
8412.3100	-- Linear acting (cylinders)	25
8412.3900	-- Other	25
8412.8000	- Other	25
8412.9000	- Parts	25
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
	- Pumps fitted or designed to be fitted with a measuring device; liquid elevators:	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	35
8413.1900	-- Other	35
8413.2000	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	35
8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	35
8413.4000	- Concrete pumps	35
8413.4000	- Concrete pumps	35
8413.5000	- Other reciprocating positive displacement pumps	35
8413.6000	- Other rotary positive displacement pumps	35
	- Other centrifugal pumps:	
8413.7000	-- Herring pumps, according to further definition and decision of the Ministry of Finance	4
8413.7000	-- Other	35
	- Other pumps; liquid elevators:	
8413.8100	-- Pumps	35
8413.8200	-- Liquid elevators	35
	- Parts:	
8413.9100	-- Of pumps	35
8413.9200	-- Of liquid elevators	35
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
8414.1000	- Vacuum pumps	35
8414.2000	- Hand- or foot-operated air pumps	35
8414.3000	- Compressors of a kind used in refrigerating equipment	7
	- Air compressors mounted on a wheeled chassis	

	for towing:	
8414.4000	-- Having a working pressure of up to 2m ³ per minute, both without motors	7
8414.4000	-- Other	35
	- Fans:	
	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5101	--- Household type	80
8414.5109	--- Other	35
	-- Other:	
8414.5901	--- Household type	80
8414.5909	--- Other, excluding hay blowers	35
	- Woods having a maximum horizontal side not exceeding 120 cm:	
8414.6001	--- Household type	80
8414.6009	-- Other	35
	- Other:	
8414.8001	--- Household type	80
	-- Other:	
8414.8009	--- Air compressors having a working pressure of up to 2m ³ per minute, without motors	7
8414.8009	--- Other	35
	- Parts:	
8414.9000	-- Of domestic	50
8414.9000	-- Of compressors having working pressure 2m ³	7
8414.9000	-- Other	35
8416	Furnace burners liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:	
	- Furnace burners for liquid fuel:	
8416.1001	-- Mechanical furnace burners (atomizers)	7
8416.1009	-- Other	25
8416.2000	- Other furnace burners, including combination burners	25
8416.3000	- Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	25
	- Parts:	
8416.9000	-- For mechanical furnace burners	7
8416.9000	-- Other	25
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	7
8417.2000	- Bakery ovens, including biscuit ovens	7
8417.8000	- Other	7
8417.9000	- Parts	7

8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415:	
	- Combined refrigerator-freezers, fitted with separated external doors:	
8418.1001	-- Household type	80
	- Refrigerators, household type:	
8418.2100	-- Compression type	80
8418.2200	-- Absorption-type, electrical	80
8418.2900	-- Other	80
	- Freezers of the chest type, not exceeding 800 l capacity:	
8418.3001	-- Household type	80
	- Freezers of the upright type, not exceeding 900 l capacity:	
8418.4001	-- Household type	80
	- Other refrigerating or freezing equipment; heat pumps:	
	-- Compression type units whose condensers are heat exchangers:	
8418.6101	-- Household type	80
	-- Other:	
8418.6901	-- Household type	80
	- Parts:	
8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	50
8418.9900	-- Other	7
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	
	- Instantaneous or storage water heaters, non-electric:	
8419.1100	-- Instantaneous gas water heaters	35
8419.1900	-- Other	7
8419.2000	- Medical, surgical or laboratory sterilisers	7
	- Dryers:	
8419.3100	-- For agricultural products	7
8419.3200	-- For wood, paper pulp, paper or paperboard	7
8419.3900	-- Other	7
8419.4000	- Distilling or rectifying plant	7
8419.5000	- Heat exchange units	7
8419.6000	- Machinery for liquefying air or gas	7
	- Other machinery, plant and equipment:	
	-- Other:	
8419.8109	--- Other	7

	-- Other:	
8419.8909	--- Other	7
8419.9000	- Parts	7
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
8420.1000	- Calendering or other rolling machines	7
	- Parts:	
8420.9100	-- Cylinders	7
8420.9900	-- Other	7
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:	
	- Centrifuges, including centrifugal dryers:	
8421.11000	-- Cream separators	7
	-- Clothes-dryers:	
8421.1201	--- Household type	80
8421.1209	--- Other	35
8421.1900	-- Other	25
	- Filtering or purifying machinery and apparatus for liquids:	
8421.2100	-- For filtering or purifying water	25
8421.2200	-- For filtering or purifying beverages other than water	25
8421.2300	-- Oil or petrol-filters for internal combustion engines	25
8421.2900	--- Fish oil strainers	7
8421.2900	--- Other	25
	- Filtering or purifying machinery and apparatus for gases:	
8421.3100	-- Intake air filters for internal combustion engines	25
	-- Other:	
8421.3901	--- Household type	80
8421.3909	--- Other	25
	- Parts:	
8421.9100	-- Of centrifuges, including centrifugal dryers	7
	-- Other:	
8421.9900	--- Of domestic appliances	50
8421.9900	--- Of fish cake presses and strainers	7
8421.9900	--- Other	25
8422	Dish washing machines machinery for cleaning of dry bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for serating beverages:	
	- Dish washing machines:	
8422.1100	-- Of the household type	80
8422.1900	-- Other	35
8422.2000	- Machinery for cleaning or drying bottles or other containers	7
8422.3000	- Machinery for filling, closing, sealing, capsuling	

	or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	7
8422.4000	- Other packing or wrapping machinery	7
	- Parts:	
8422.9000	-- Of dish-washing machine	50
8422.9000	-- Other	7
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
8423.1000	- Personal weighing machines, including baby scales; household scales	7
8423.2000	- Scales for continuous weighing of goods on conveyors	7
8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	7
	- Other weighing machinery:	
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	7
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	7
8423.8900	-- Other	7
8423.9000	- Weighing machine weights of all kinds; parts of weighing machinery	7
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
8424.1000	- Fire extinguishers, whether or not charged	7
8424.2000	- Spray guns and similar appliances	7
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	7
	- Other appliances:	
8424.8100	-- Agricultural or horticultural	7
8424.8900	-- Other	7
8424.9000	- Parts	7
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100	-- Powered by electric motor	35
8425.1900	-- Other	35
8425.2000	- Pit-head winding gear; winches specially designed for use underground	35
	- Other winches; capstans:	
	-- Powered by electric motor:	
	--- Other:	
8425.3109	--- Power blocks for fishing vessels	4

	-- Other:	
	--- Other:	
8425.3909	--- Power blocks for fishing vessels	4
	- Jocks; hoists of a kind used for raising vehicles:	
8425.4100	-- Built-in jacking systems of a type used in garages	35
8425.4200	-- Other jacks and hoists,, hydraulic	35
8425.4900	-- Other	35
8426	Derricks; cranes, including cable cranes; mobile lifting frames, straddla carriers and works trucks fitted with a crane:	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.1100	-- Overhead travelling cranes on fixed support	35
	-- Mobile lifting frames on tyres and straddle carriers:	
8426.1201	-- Straddla carriers	18
8426.1209	--- Other	35
8426.1900	-- Other	35
8426.2000	- Tower cranes	18
8426.3000	- Portal or pedestal jib cranes	35
	- Other machinery, self-propelled:	
	-- On tyres:	
8426.4101	--- Works trucks fitted with a crane	35
8426.4109	--- Other	35
8426.4900	-- Other	35
	- Other machinery:	
8426.9100	-- Designed for mounting on road vehicles	35
8426.9900	-- Other	35
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	
8427.1000	- Self-propelled trucks powered by an electric motor	18
8427.2000	- Other self-propelled trucks	18
8427.9000	- Other trucks	40
8428	- Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	
	- Lifts and skip hoists:	
8428.1009	-- Other	35
	- Other continuous-action elevators and conveyors, for goods or materials:	
8428.3100	-- Specially designed for underground use	35
8428.3200	-- Other, bucket type	35
8428.5000	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	35
8428.6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	35
8428.9000	- Other, machinery	35

8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	- Bulldozers and angledozers:	
8429.1100	-- Track laying	25
8429.1900	-- Other	25
	- Graders and levellers:	
8429.2001	-- Road graders	25
8429.2009	-- Other	25
8429.3000	- Scrapers	25
8429.6000	- Tamping machines and road rollers	25
	- Mechanical shovels, excavators and shovel loaders:	
	-- Front-end shovel loaders:	
8429.5100	--- Able to digg in to the soil	25
8429.5100	--- Other	35
8429.5200	-- Machinery with a 360 revolving superstructure	25
8429.5900	-- Other	25
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	
8430.1000	- Pile-drivers and pile-extractors	25
8430.2000	- Snow-ploughs and snow-blowers	25
	- Coal or rock cutters and tunnelling machinery:	
8430.3100	-- Self-propelled	25
8430.3900	-- Other	25
	- Other boring or sinking machinery:	
8430.4100	-- Self-propelled	25
8430.4900	-- Other	25
8430.5000	-- Other machinery, self-propelled	25
	- Other machinery not self-propelled:	
8430.6100	-- Tamping or compacting machinery	25
8430.6200	-- Scrapers	25
	-- Other:	
8430.6901	--- Shovel loaders for ordinary wheeled tractors	25
8431	Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430:	
8431.1000	- Of machinery of heading No. 8425	35
8431.2000	- Of machinery of heading No. 8427	35
	- Of machinery of heading No. 8428:	
8431.3100	-- Of lifts, skip hoists or excavators	35
8431.3900	-- Other	35
	- Of machinery of heading No. 8426, 8429 or 8430:	
	-- Buckets, shovels, grabs and grips:	
8431.4101	--- Of machinery of heading No. 8426	25
8431.4109	--- Other	25
8431.4200	-- Bulldozer or angledozer blades	25
8431.4300	-- Parts for or sinking machinery of subheading No. 8430.41 or 8430.49	25
8431.4900	-- Other	25

8432	Agricultural, horticultural for forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
8432.1000	- Ploughs	7
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100	-- Disc harrows	7
8432.3000	-- Other	70
8432.3000	-- weeders, planters and transplanters	7
8432.4000	- Manure spreaders and fertilizer distributors	7
8432.8000	- Other machinery	7
8432.9000	- Parts	7
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 8437:	
	- Mowers for lawns, parks or sports-grounds:	
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	33
8433.1900	-- Other	35
8433.2000	- Other mowers, including cutter bars for tractor mounting	7
	- Other haymaking machinery:	
8433.3001	-- Rakes and tedders	7
8433.3009	-- Other	7
8433.4000	-- Other	7
8433.4000	- Straw or fodder balers, including pick-up	7
	- Other harvesting machinery; threshing machinery:	
8433.5100	-- Combine harvester-threshers	7
8433.5200	-- Other threshing machinery	7
8433.5300	-- Root or tuber harvesting machines	7
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	7
	- Parts:	
8433.9000	-- Of heading No. 8433.1100 and 8433.1900	35
8433.9000	-- Other	7
8434	Milking machines and dairy machinery:	
8434.1000	- Milking machines	7
8434.2000	- Dairy machinery	7
8434.9000	- Parts	7
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
8435.1000	- Machinery	7
8435.9000	- Parts	7
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	

8436.1000	- Machinery for preparing animal feeding stuffs	7
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436.2100	-- Poultry incubators and brooders	7
8436.2900	-- Other	7
8436.8000	-- Other machinery	7
	- Parts:	
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	7
8436.9900	-- Other	7
8437	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	7
8437.8000	- Other machinery	7
8437.9000	- Parts	7
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8438.1000	- Bakery machinery and machinery for the manufacture macaroni, spaghetti or similar products	7
8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	7
8438.3000	- Machinery for sugar manufacture	7
8438.4000	- Brewery machinery	7
8438.5000	- Machinery for the preparation of meat or poultry	7
8438.6000	- Machinery for the preparation of fruits, nuts or vegetables	7
8438.8000	- Other machinery	7
8438.9000	- Parts	7
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	
8439.1000	- Machinery for making pulp of fibrous cellulosic material	7
8439.2000	- Machinery for making paper or paperboard	7
8439.3000	- Machinery for finishing paper or paperboard	7
	- Parts:	
8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	7
8439.2000	-- Other	7
8440	Book-binding machinery, including booksewing machines:	

8440.1000	- Machinery	7
8440.9000	- Parts	7
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
	- Cutting machines:	
8441.1000	-- For use in photographic or cinematographic laboratories and the printing industries	50
8441.1000	-- Other	7
8441.2000	-- Machines for making bags, sacks or envelopes	7
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	7
8441.4000	- Machines for moulding articles in paper pulp paper or paperboard.....	7
8441.8000	- Other machinery	7
	- Parts:	
8441.9000	-- For use in cinematographic and photographic laboratories and the printing industries	50
8441.9000	-- Other	7
8442	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposed (for example, planed, grained or polished): subject to compliance with further definition and decision of the Ministry of Finance.	
8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring, machines	25
	--- Household type and sanitary ware:	
8479.8901	--- Sanitary ware	80
8479.8901	--- Other	25
	--- Other:	
8479.8909	--- Steering machinery for ships	4
8479.8909	--- For the chemical and plastics industries:	
8479.8909	--- Machines which provide a service in exchange for payment	40
8479.8909	--- Other	25
8479.9000	- Parts	25
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
8480.1000	- Moulding boxes for metal foundry	7
8480.2000	- Mould bases	7
8480.3000	- Moulding patterns	70
	- Moulds for metal or metal carbides:	
8480.4100	-- Injection or compression types	7

8480.4900	-- Other	7
8480.5000	- Moulds for glass	7
8480.6000	- Moulds for mineral materials	7
	- Moulds for rubber or plastics:	
8480.7100	- Injection or compression types	7
8480.7900	- Other	7
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or like, including pressure-reducing valves and thermostatically controlled valves:	
	- Pressure-reducing valves:	
8481.1000	-- Of stainless steel	7
8481.1000	-- Other	35
	- Valves for oleohydraulic or pneumatic transmissions:	
8481.2000	-- Of stainless steel	7
8481.2000	-- Other	35
	- Check valves:	
8481.3000	-- Of stainless steel	7
8481.3000	-- Other	35
	- Safety or relief valves:	
8481.4000	-- Of stainless steel	7
8481.4000	-- Of stainless steel	7
8481.4000	-- Other	35
	- Other appliances:	
8481.8000	-- Of stainless steel	7
8481.8000	-- Other	35
	- Parts:	
8481.9000	-- Of stainless steel	7
8481.9000	-- Other	35
8482	Ball or roller bearings:	
8482.1000	- Ball bearings	14
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	14
8482.3000	-- Spherical roller bearings	14
8482.4000	-- Needle roller bearings	14
8482.5000	- Other cylindrical roller bearings	14
8482.8000	- Other including combined ball/roller bearings	14
	- Parts:	
8482.9100	-- Balls, needles and rollers	14
8482.9900	-- Other	14
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; bolt screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints), excluding products for aircraft:	
8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	25
8483.2000	- Bearing housings, incorporating ball or roller bearings	14

8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	14
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters:	
8483.4000	-- Marine gear, complete, and reversible propeller assemblies for ships	4
8483.4000	-- Other	25
8483.5000	- Flywheels and pulleys, including pulley blocks	25
8483.6000	- Clutches and shaft couplings (including universal joints)	25
8483.9000	-- Parts	25
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings:	
8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more or more layers of metal	25
8484.9000	- Other	25
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
8485.1000	- Ships' propellers and blades therefor	4
8485.9000	- Other	25
8501	Electric motors and generators (excluding generating sets):	
	- Motors of an output not exceeding 37.5 W:	
8501.1000	-- Other than solely for alternating current and toys	35
8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	35
	- Other DC motors; DC generators:	
8501.3100	-- Of an output not exceeding 750 W	35
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	35
8501.3300	-- Of an output not exceeding 750 kW but not exceed 375 kW	35
8501.3400	-- Of an output exceeding 750 kW	35
	- AC generators (alternators):	
8501.6100	-- Of an output not exceeding 750 kVA	35
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	35
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	35
8501.6400	-- Of an output exceeding 750 kVA	35

8502	Electric generating sets and rotary converters:	
	- Generating sets with compression ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.1100	-- Of an output not exceeding 75 kVA	35
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	35
8502.1300	-- Of an output exceeding 375 kVA	35
8502.2000	- Generating sets with spark-ignition internal combustion piston engines	35
8502.3000	- Other generating sets	35
	- Electric rotary converters:	
8502.4001	-- Welding equipment	35
8502.4009	-- Other	35
8503	8503.0000 Parts suitable for use solely of principally with the machines of heading No. 8501 or 8502	35
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
8504.1000	- Ballasts for discharge lamps or tubes	10
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, excluding up to and including 1250 kVA	35
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	35
	- Other transformers:	
8504.3100	-- Having a power handling capacity not exceeding 1 kVA, excluding for toys	35
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	35
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	35
8504.3400	-- Having a power handling capacity exceeding 500 kVA	35
8504.4000	- Static converters	35
8504.5000	- Other inductors	35
8504.9000	- Parts, excluding of transformers for toys	35
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100	-- Of metal	25
8505.1900	-- Other	25
8505.2000	- Electro-magnetic couplings, clutches and brakes	25
8505.3000	- Electro-magnetic lifting heads	25
8505.9000	- Other, including parts	25
8506	Primary cells and primary batteries:	
	- Of an external volume not exceeding 300 cm ³ :	

8506.1100	-- Manganese dioxide	40
	-- Mercuric oxide:	
8506.1200	-- For hearing aid equipment	15
8506.1300	-- Silver oxide	40
8506.1900	-- Other	40
8506.2000	- Of an external volume exceeding 300 cm ³	40
	- Parts:	
8506.9000	-- Of mercuric oxide batteries for hearing aid equipment	15
8506.9000	-- Other	40
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):	
8507.9000	- Parts	10
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:	
8508.1000	- Drills of all kinds	7
8508.2000	- Saws	7
8508.8000	- Other tools	7
8508.9000	- Parts	7
8509	Electro-mechanical domestic appliances, with self-contained electric motor:	
8509.1000	- Vacuum cleaners	80
8509.2000	- Floor polishers	80
8509.3000	- Kitchen waste disposers	80
	- Feed grinders and mixers; fruit or vegetable juice extractors:	
8509.4001	-- Feed mixers	80
8509.4009	-- Other	80
8509.8000	- Other appliances	80
8509.9000	- Parts	50
8510	Shavers and hair clippers, with self-contained electric motor:	
8510.1000	- Shavers	80
	-- Hair clippers:	
	--- For industrial or agricultural use:	
8510.2001	---- Sheep shears	25
8510.2009	---- Other	25
	- Parts:	
	-- For electric shavers:	
8510.9000	--- Blades and cutting plates	100
8510.9000	--- Other	50
8510.9000	--- For electric hair clippers	25
8510.9000	--- Other	25
8511	Electrical ignition or starting equipment of a kind used for sparkignition or internal combustion engines (for example, ignition magnets, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such	

	engines:	
8511.1000	- Sparking plugs	35
8511.2000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	35
8511.3000	- Distributors; ignition coils	35
8511.4000	- Starter motors and dual purpose starter-generators	35
8511.5000	- Other generators	35
8511.8000	- Other equipment	35
8511.9000	- Parts	35
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	35
8512.2000	- Other lighting or visual signalling equipment	35
8512.3000	- Sound signalling equipment	35
8512.4000	- Windscreen wipers, defrosters and demisters	35
8512.9000	- Parts	35
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 8512:	
	- Lamps:	
8513.1000	-- Buoy lanterns	11
8513.1000	-- Other	90
	- Parts:	
8513.9000	-- For buoy lanterns	11
8513.9000	-- Other	90
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:	
8514.1000	- Resistance heated furnaces and ovens	7
8514.2000	- Induction or dielectric furnaces and ovens	7
8514.3000	- Other furnaces and ovens	7
8514.4000	- Other induction or dielectric heating equipment	7
8514.9000	- Parts	7
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides:	
	- Brazing or soldering machines and apparatus:	
8515.1100	-- Soldering irons and guns	7
8515.1900	-- Other	7
	- Machines and apparatus for resistance welding of metal:	

8515.2100	-- Fully or partly automatic	7
8515.2900	-- Other	7
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100	-- Fully or partly automatic	7
8515.3900	-- Other	7
	- Other machines and apparatus:	
8515.8001	-- Electric machines and apparatus for hot spraying of metals or nitroged metal carbides	7
8515.8002	-- Machines or apparatus for ultrasonic welding of metals or plastic	7
8515.8003	-- Machines or apparatus for ultrasonic welding of other materials	7
8515.8009	-- Other	7
8515.9000	- Parts	7
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 8545:	
8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	35
	- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100	-- Storage heating radiators	35
	-- Other:	
8516.2901	--- Other electric stoves and electric space heating apparatus	35
8516.2909	--- Other	80
	- Electro-thermic hair-dressing or hand-drying apparatus:	
8516.3100	-- Hair dryers	80
8516.3200	-- Other hair-dressing apparatus	80
8516.3300	-- Hand-drying apparatus	80
	- Electric smoothing irons:	
8516.4001	-- Specially designed for industrial use	80
8516.4009	-- Other	15
	- Other electro-thermic appliances:	
8516.7100	-- Coffes or tee makers	80
8516.7200	-- Toasters	80
	--- Other:	
8516.7909	---- Panc	35
8516.7909	---- Other	80
	- Electric heating resistors:	
8516.8001	-- For apparatus of this heading	35
8516.8009	-- Other	35
8516.9000	- Parts	35
8517	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-	

	current line systems:	
8517.1000	- Telephone sets	40
8517.2000	- Teleprinters	40
8517.3000	- Telephonic or telegraphic switching apparatus	40
8517.4000	- Other apparatus, for carrier-current line systems	40
	- Other apparatus:	
8517.8100	-- Telephonic	40
8517.8200	-- Telegraphic	40
8517.9000	- Parts	40
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:	
8518.1000	- Microphones and stands therefor	40
	- Loudspeakers, whether or not mounted in their enclosures:	
8518.2100	-- Single loudspeakers, mounted in their enclosures	40
8518.2200	-- Multiple loudspeakers, mounted in the same enclosure	40
8518.2900	-- Other	40
8518.3000	- Headphones, earphones and combined microphone/speaker sets	40
8518.4000	- Audio-frequency electric amplifiers	40
8518.5000	- Electric sound amplifier sets	40
8518.9000	- Parts	40
8519	Turntables (record-decks), recordplayers, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	
8519.1000	- Coin- or disc-operated record-players	75
	- Other record-players:	
8519.2100	-- Without loudspeaker	75
8519.2900	-- Other	75
	- Turntables (record-decks):	
8519.3100	-- With automatic record changing mechanism	75
8519.3900	-- Other	75
8519.4000	- Transcribing machines	75
	- Other sound reproducing apparatus:	
8519.9100	-- Cassette-type	75
	-- Other:	
8519.9901	--- Designed to be connected solely with cinematographic projectors	75
8519.9909	--- Other	75
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:	
8520.1000	- Dictating machines not capable of operating without an external source of power	75
8520.2000	- Telephone answering machines	75

	- Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.3100	-- Cassette-type	75
8520.3900	-- Other	75
	- Other:	
8520.9001	-- To be connected solely with other recording apparatus	50
8520.9009	-- Other	75
8521	Video recording or reproducing apparatus:	
	- Magnetic tape-type:	
8521.1001	-- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	35
8521.1009	-- Other	75
	- Other:	
8521.9001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8521.9009	-- Other	75
8522	Parts and accessories of apparatus of headings Nos. 8519 to 8521:	
	- Pick-up cartridges:	
8522.1000	-- For apparatus of subheading no 8521.1001 and 8521.9001	35
8522.1000	-- Other	75
	- Other:	
8522.9000	-- For apparatus of subheading no. 8521.1001 and 8521.9001	35
8522.9000	-- Other	75
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	
	- Magnetic tapes:	
	-- Of a width not exceeding 4 mm:	
8523.1101	--- For machines of heading No. 8471	25
8523.1109	--- Other	75
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:	
8523.1201	--- For machines of heading No. 8471	25
8523.1209	--- Other	75
	-- Of a width exceeding 6.5 mm:	
8523.1301	--- For machines of heading No. 8471	25
8523.1309	--- Other	75
	- Magnetic discs:	
8523.2001	-- For machines of heading No. 8471	25
8523.2009	-- Other	75
	- Other:	
8523.9001	-- Magnetic cards for machines of heading No. 8471	25
8523.9009	-- Other	75
8524	Records, tapes and other recorded media for	

	sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	
	- Gramophone records:	
8524.1001	-- With Icelandic material	20
8524.1009	-- Other	75
	- Magnetic tapes:	
	-- Of a width not exceeding 4 mm:	
8524.2101	--- With Icelandic material	20
8524.2103	--- For machines of heading No. 8471, excluding games and the like	25
8524.2109	--- Other	75
	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:	
8524.2201	--- With Icelandic material	20
8524.2203	--- For machines of heading No. 8471, excluding games and the like	25
8524.2209	--- Other	75
	-- Of a width exceeding 6.5 mm:	
8524.2301	--- With Icelandic material	20
8524.2303	--- For machines of heading No. 8471, excluding games and the like	25
8524.2309	--- Other	75
	- Other:	
8524.9001	-- With Icelandic material	20
8524.9003	-- For machines of heading No. 8471, excluding games and the like	25
8524.9009	-- Other	75
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras:	
	- Transmission apparatus:	
8525.1001	-- for distress transmission, of a type recognized by the State Ship Inspection Office	4
8525.1009	-- Other	35
	- Transmission apparatus incorporating reception apparatus:	
8525.2001	-- for distress transmission, of a type recognized by the State Ship Inspection Office	4
8525.2009	-- Other	35
8525.3000	- Television cameras	35
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
8526.1000	- Radar apparatus	4
	- Other:	
8526.9100	-- Radio navigational aid apparatus	4
	-- Radio remote control apparatus:	
8526.9201	--- For household appliances, door openers and the like, excluding for toys	35
8526.9209	--- Other	35

8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.1100	-- Combined with sound recording or reproducing apparatus	75
8527.1900	-- Other	75
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.2100	-- Combined with sound recording or reproducing apparatus	75
8527.2900	-- Other	75
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527.3100	-- Combined with sound recording or reproducing apparatus	75
8527.3200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	75
8527.3900	-- Other	75
	- Other apparatus:	
8527.9001	-- Specially designed for reception of distress signals from ships and aeroplanes	4
8527.9009	-- Other	75
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	- Colour:	
8528.1001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8528.1009	-- Other	75
	- Black and white or other monochrome:	
8528.2001	-- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	35
8528.2009	-- Other	75
8529	Parts suitable for use solely or principally with apparatus of headings Nos. 8525 to 8528:	
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
	-- Of apparatus of headings Nos. 8525, 8526,	

	8527.9001, 8528.1001 and 8528.2001:	
8529.1001	--- Of apparatus of headings Nos. 8525.1001, 8525.2001 and 8526.1000	4
8529.1001	--- Other	35
8529.1009	-- Other	35
	- Other:	
	-- Of apparatus of headings Nos. 8525, 8526, 8527.9001, 8528.1001 and 8528.2001:	
8529.9001	--- For apparatus of headings Nos. 8525.1001, 8525.2001 and 8526.1000	4
8529.9001	--- Other	35
	-- Other:	
8529.9009	--- For television cameras	35
8529.9009	--- Other	75
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608):	
8530.1000	- Equipment for railways or tramways	35
8530.8000	- Other equipment	35
8530.9000	- Parts	35
8531	Electric sound or visual signalling apparatus for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos. 8512 or 8530:	
8531.1000	- Burglar or fire alarms and similar apparatus	7
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	35
8513.8000	- Other apparatus	35
	- Parts:	
8531.9000	-- For apparatus of heading No. 8531.1000	7
8531.9000	-- Other	35
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	
	- 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):	
8532.1000	- Weighing 1 kg or less	7
8532.1000	- Other	35
	- Other fixed capacitors:	
	-- Tantalum:	
8532.2100	--- Weighing 1 kg or less	7
8532.2100	--- Other	35
	-- Aluminium electrolytic:	
8532.2200	--- Weighing 1 kg or less	7
8532.2200	--- Other	35
	-- Ceramic dielectric, single layer:	
8532.2300	--- Weighing 1 kg or less	7
8532.2300	--- Other	35
	-- Ceramic dielectric, multilayer:	
8532.2400	--- Weighing 1 kg or less	7

8532.2400	--- Other	35
	-- Dielectric of paper or plastics:	
8532.2500	--- Weighing 1 kg or less	7
8532.2500	--- Other	35
	-- Other:	
8532.9000	--- Weighing 1 kg or less	7
8532.9000	--- Other	35
	- Variable or adjustable (pre-set) capacitors:	
8532.9000	-- Weighing 1 kg or less	7
8532.9000	-- Other	35
	- Parts:	
8532.9000	-- For capacitors weighing 1 kg or less	7
8532.9000	-- Other	35
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
8533.1000	- Fixed carbon resistors, composition or film types	7
	- Other fixed resistors:	
8533.2100	-- For a power handling capacity not exceeding 20 W	7
8533.2900	-- Other	7
	- Wirewound variable resistors, including rheostats and potentiometers :	
8533.3100	-- For a power handling capacity not exceeding 20 W	7
8533.3900	-- Other	7
8533.4000	- Other variable resistors, including rheostats and potentiometers	7
8533.9000	- Parts	7
8534	8534.0000 Printed circuits	7
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts:	
8535.1000	- Fuses	35
	- Automatic circuit breakers:	
8535.2100	-- For a voltage of less than 72.5 kV	35
8535.2900	-- Other	35
8535.3000	- Isolating switches and make-and-break switches	35
8535.4000	- Lightning arresters, voltage limiters and surge suppressors	35
	- Other :	
8535.9009	-- Junction boxes	35
8535.9009	-- Other	35
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not	

	exceeding 1,000 volts:	
8536.1000	- Fuses	35
8536.2000	- Automatic circuit breakers	35
8536.3000	- Other apparatus for protecting electrical circuits	35
	- Relays:	
8536.4100	-- For a voltage not exceeding 60 V	35
8536.4900	-- Other	75
8536.4900	-- Switches rated 0.5 amp and 30-200 amp, for voltage lower than 500 V	7
8536.4900	--- Lamp sockets	7
8536.4900	--- Other	35
	- Other switches:	
8536.5000	-- Rated 0.5 amp and 30-200 amp, for voltage lower than 500 V	7
8536.5000	-- Other	35
	- Lamp-holders, plugs and sockets:	
8536.6100	-- Lamp-holders	7
8536.6900	-- Other	35
8536.9000	- Other apparatus	35
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 8517:	
8537.1000	- For a voltage not exceeding 1,000 V	35
8537.2000	- For a voltage exceeding 1,000 V	35
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537:	
8538.1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537, not equipped with their apparatus	35
8538.9000	- Other	35
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps:	
	- Sealed beam lamp units:	
8539.1000	-- For motor vehicles	35
8539.1000	-- Other	40
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.2100	-- Tungsten halogen	40
8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	40
8539.2900	-- Other	40
	- Discharge lamps, other than ultra-violet lamps:	
8539.3100	-- Fluorescent, hot cathode	40
8539.3900	-- Other	40

8539.4000	- Ultra-violet or infra-red lamps; arc-lamps	40
	- Parts:	
8539.9000	-- Of sealed beams for motor vehicles	35
8539.9000	-- Other	40
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.1100	-- Colour	35
8540.1200	-- Black and white or other monochrome	35
8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	35
8540.3000	- Other cathode-ray tubes	35
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.4100	-- Magnetrons	35
8540.4200	-- Klystrons	35
8540.4900	-- Other	35
	- Other valves and tubes:	
8540.8100	-- Receiver or amplifier valves and tubes	35
8540.8900	-- Other	35
	- Parts:	
8540.9100	-- Of cathode-ray tubes	35
8540.9900	-- Other	35
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
8541.1000	- Diodes, other than photosensitive or light emitting diodes	35
	- Transistors, other than photosensitive transistors:	
8541.2100	-- With a dissipation rate of less than 1 W	35
8541.2900	-- Other	35
8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	35
8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	35
8541.5000	- Other semiconductor devices	35
8541.6000	- Mounted piezo-electric crystals	35
8541.9000	- Parts	35
8542	Electronic integrated circuits and microassemblies:	
	- Monolithic integrated circuits:	
8542.1100	-- Digital	35

8542.1900	-- Other	35
8542.2000	- Hybrid integrated circuits	35
8542.8000	- Other	35
8542.9000	- Parts	35
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	
8543.1000	- Particle accelerators	7
8543.2000	- Signal generators	35
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	35
	- Other machines and apparatus:	
8543.8001	-- Household type	35
8543.8009	-- Other	35
	- Parts:	
8543.9001	-- Of apparatus of subheading No.8543.8001	35
8543.9009	-- Other	35
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	
	- Winding wire:	
8544.1100	-- Of copper	35
8544.1900	-- Other	35
8544.2000	- Co-axial cable and other co-axial electric conductors	35
8544.3000	- Ignition wiring sets and other wiring sets of the kind used in vehicles, aircrafts or ships	35
	- Other electric conductors, for a voltage not exceeding 80 V:	
8544.4100	-- Fitted with connectors	35
8544.4900	-- Other	35
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.5100	-- Fitted with connectors	35
8544.5900	-- Other	35
8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	35
	- Optical fibre cables:	
8544.7000	-- Not optically worked	50
8544.7000	-- Fitted with connectors	50
8544.7000	-- Other	35
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	
	- Electrodes:	
8545.1100	-- Of a kind used for furnaces	25
8545.1900	-- Other	25

	8545.2000	- Brushes	25
	8545.9000	- Other	25
8546		Electrical insulators of any material:	
	8546.1000	- Of glass	25
	8546.2000	- Of ceramics	25
	8546.9000	- Other	25
8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	
	8547.1000	- Insulating fittings of ceramics	25
	8547.2000	- Insulating fittings of plastics	25
	8547.9000	- Other	25
8548	8548.0000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	35
8601		Rail locomotives powered from an external source of electricity or by electric accumulators:	
	8601.1000	- Powered from an external source of electricity	10
	8601.2000	- Powered by electric accumulators	10
8602		Other rail locomotives; locomotive tenders:	
	8602.1000	- Diesel-electric locomotives	10
	8602.9000	- Other	10
8603		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604:	
	8603.1000	- Powered from an external source of electricity	10
	8603.9000	- Other	10
8604	8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, work- shops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	10
8605	8605.0000	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 No. 8604)	10
8606		Railway or tramway goods vans and wagons, not self-propelled:	
	8606.1000	- Tank wagons and the like	10
	8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	10
	8606.3000	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	10

		- Other:	
	8606.9100	-- Covered and closed	10
	8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	10
	8606.9900	-- Other	10
8607		Parts of railway or tramway locomotives or rolling-stock:	
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
	8607.1100	-- Driving bogies and bissel-bogies	10
	8607.1200	-- Other bogies and bissel-bogies	10
	8607.1900	-- Other, including parts	10
		- Brakes and parts thereof:	
	8607.2100	-- Air brakes and parts thereof	10
	8607.2900	-- Other	10
	8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	10
		- Other:	
	8607.9100	-- Of locomotives	10
	8607.9900	-- Other	10
8608		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:	
	8608.0000	- Electric traffic control equipment	35
	8608.0000	- Other	10
8609	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	7
8701		Tractors (other than tractors of heading No. 8709):	
	8701.1000	- Pedestrian controlled tractors	25
	8701.2000	- Road tractors for semi-trailers	25
	8701.3000	- Track-laying tractors	25
		- Other:	
	8701.9001	-- Ordinary tractors	7
	8701.9009	-- Other	25
8702		Public-transport type passenger motor vehicles: - With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8702.1001	-- For 10-17 persons, including driver	90
	8702.1002	-- For 18-29 persons, including driver	30
	8702.1009	-- Other	30
		- Other:	
	8702.9001	-- For 10-17 persons, including driver	30
	8702.9002	-- For 18-29 persons, including driver	30
	8702.9009	-- Other	30
8703		Motor cars and other motor vehicles principally	

	designed for the transport of persons (other than those of heading No. 8702), including station wagons and racing cars:	
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	-- On tracks:	
8703.1011	--- Of dead weight 400 kg or less (including motorcycles on tracks)	90
8703.1012	--- A.T.V. (all terrain vehicles), four-wheeled, subject to compliance with further definition and decision of the Ministry of Finance	90
8703.1013	--- Ambulances	15
8703.1019	--- Other	40
8703.1090	-- Other	90
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	-- Of a cylinder capacity not exceeding 1,000 cc:	
	--- Solely for the transport of passengers:	
8703.2111	---- With all wheel drive	90
8703.2112	---- A.T.V., four wheeled	90
8703.2113	---- Other, new	90
8703.2119	---- Other, used	90
8703.2190	---- Other	90
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,300 cc:	
8703.2211	---- With all wheel drive	90
8703.2212	---- A.T.V., four wheeled	90
8703.2213	---- Other, new	90
8703.2219	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.2221	---- With all wheel drive	90
8703.2222	---- A.T.V., four wheeled	90
8703.2223	---- Other, new	90
8703.2229	---- Other, used	90
	--- Other:	
8703.2231	---- Ambulances	15
8703.2239	---- Other	90
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,600 cc:	
8703.2311	---- With all wheel drive	90
8703.2312	---- A.T.V., four wheeled	90
8703.2313	---- Other, new	90
8703.2319	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:	
8703.2321	---- With all wheel drive	90
8703.2322	---- A.T.V., four wheeled	90
8703.2323	---- Other, new	90
8703.2329	---- Other, used	90
	--- Solely for the transport of passengers, of a	

	cylinder capacity exceeding 2,000 cc but not exceeding 2,300 cc:	
8703.2331	---- With all wheel drive	90
8703.2332	---- A.T.V., four wheeled	90
8703.2333	---- Other, new	90
8703.2339	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.2341	---- With all wheel drive	90
8703.2324	---- A.T.V., four wheeled	90
8703.2343	---- Other, new	90
8703.2349	---- Other, used	90
	--- Other:	
8703.2351	---- Ambulances	15
8703.2359	---- Other	90
	-- Of a cylinder capacity exceeding 3,000 cc:	
	--- Solely for the transport of passengers:	
8703.2411	---- With all wheel drive	90
8703.2412	---- Other, new	90
8703.2419	---- Other, used	90
	--- Other:	
8703.2421	---- Ambulances	15
8703.2429	---- Other	90
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	-- Of a cylinder capacity not exceeding 1,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,000 cc:	
8703.3111	---- With all wheel drive	90
8703.3112	---- Other, new	90
8703.3119	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,000 cc:	
8703.3121	---- With all wheel drive	90
8703.3122	---- Other, new	90
8703.3129	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.3131	---- With all wheel drive	90
8703.3132	---- Other, new	90
8703.3139	---- Other, used	90
	--- Other:	
8703.3141	---- Ambulances	90
8703.3149	---- Other	90
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 1,600 cc:	
8703.3211	---- With all wheel drive	90
8703.3212	---- Other, new	90
8703.3219	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:	
8703.3221	---- With all wheel drive	90

8703.3222	---- Other, new	90
8703.3229	---- Other, used	90
	--- Solely for the transport of passengers, of a cylinder capacity exceeding 2000 cc but not exceeding 2,300 cc:	
8703.3231	---- With all wheel drive	90
8703.3232	---- Other, new	90
8703.3239	---- Other, used	90
	--- Other solely for the transport of passengers:	
8703.3241	---- With all wheel drive	90
8703.3242	---- Other, new	90
8703.3249	---- Other, used	90
	--- Other:	
8703.3251	---- Ambulances	15
8703.3259	---- Other	15
	-- Of a cylinder capacity exceeding 2,500 cc:	
	--- Solely for the transport of passengers, of a cylinder capacity not exceeding 3,000 cc:	
8703.3311	---- With all wheel drive	90
8703.3212	---- Other, new	90
8703.3319	---- Other, used	90
	--- Other, solely for the transport of passengers:	
8703.3321	---- With all wheel drive	90
8703.3322	---- Other, new	90
8703.3329	---- Other, used	90
	--- Other:	
8703.3331	---- Ambulances	15
8703.3339	---- Other	15
	- Other:	
	-- Solely for the transport of passengers:	
8703.9011	--- With all wheel drive	90
8703.9012	--- Other, new	90
8703.9019	--- Other, used	90
	--- Other:	
8703.9021	--- Ambulances	15
8703.9029	--- Other	90
8704	Motor vehicles for the transport of goods:	
8704.1000	- Dumpers designed for off-highway use	30
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	-- G.v.w. not exceeding 5 tons:	
8704.2101	--- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	30
8704.2109	--- Other	30
	-- G.v.w. exceeding 5 tons but not exceeding 20 tons:	
	--- Chassis fitted with engines and cabs:	
8704.2211	---- Of a carrying capacity less than 3 tons	30
8704.2219	---- Other	30
	--- Other vehicles:	
8704.2221	---- Of a carrying capacity less than 3 tons	30
8704.2222	---- Of a carrying capacity 3 tons or more, for the transport of both passengers and goods	30

8704.2229	--- Other	30
	-- G.v.w. exceeding 20 tons:	
8704.2301	--- Chassis fitted with engines and cabs	30
8704.2309	--- Other	30
	- Other, with spark-ignition internal combustion piston engine:	
	-- G.v.w. not exceeding 5 tons:	
8704.3101	--- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	30
8704.3109	--- Other	30
	-- G.v.w. exceeding 5 tons:	
	--- Chassis fitted with engines and cabs:	
8704.3211	---- Of a carrying capacity less than 3 tons	30
8704.3219	---- Other	30
	--- Other vehicles:	
8704.3221	---- Of a carrying capacity less than 3 tons	30
8704.3222	---- Of a carrying capacity 3 tons or more, for the transport of both passengers and goods	30
8704.3229	---- Other	30
	- Other:	
8704.9010	-- Chassis fitted with engines and cabs, of a carrying capacity less than 3 tons	30
8704.9020	-- Chassis fitted with engines and cabs, of a carrying capacity 3 tons or more	30
	-- Other vehicles:	
8704.9031	--- Of a carrying capacity less than 3 tons	30
8704.9039	--- Other	30
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete, mixer lorries, spraying lorries, mobile workshops, mobile radiological units):	
8705.1000	- Crane lorries	30
8705.2000	- Mobile drilling derricks	30
8705.3000	- Fire fighting vehicles	15
8705.4000	- Concrete-mixer lorries	30
	- Other:	
8705.9001	-- Snow-ploughs	15
8705.9009	-- Other	30
8706	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705:	
8706.0001	- For public service type passenger vehicles and lorries	30
8706.0009	- Other	90
8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705:	
8708.1000	- Bumpers and parts thereof	35
	- Other parts and accessories of bodies (including cabs):	
8708.2100	-- Safety seat bolts	35
8708.2900	-- Other	35

		- Brakers and servo-brakes and parts thereof:	
8708.3100	-- Mounted brake linings		35
8708.3900	-- Other		35
8708.4000	- Gear boxes		35
8708.5000	- Drive-axes with differential, whether or not provided with other transmission components		35
8708.6000	- Non-driving axes and parts thereof		35
8708.7000	- Road wheels and parts and accessories thereof		35
8708.8000	- Suspension shock-absorbers		35
	- Other parts and accessories:		
8708.9100	-- Radiators		35
8708.9200	-- Silencers and exhaust pipes		35
8708.9300	-- Clutches and parts thereof		35
8708.9400	-- Steering wheels, steering columns and steering boxes		35
8708.9900	-- Other		35
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:		
	- Vehicles:		
8709.1100	-- Electrical		18
8709.1900	-- Other		18
8709.9000	- Parts		18
8710	8710.0000 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		45
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons		80
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons but not exceeding 250 chassis fitted with engines and cabs, of a carrying capacity less than 3 tons		80
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes but not exceeding 500 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes		80
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500		

		chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes but not exceeding 800 chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes	80
8711.5000		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800	
		chassis fitted with engines and cabs, of a carrying capacity less than 3 tonnes	80
8711.9000		- Other	80
8712		Bicycles and other cycles (including delivery tricycles), not motorised:	
	8712.0000	-- Children's bicycles	90
	8712.0000	-- Other	80
8714		Parts and accessories of vehicles of headings Nos. 8711 to 8713:	
		- Of motorcycles (including mopeds):	
	8714.1100	-- Saddles	80
	8714.1900	-- Other	80
	8714.2000	-- Other invalid carriages	80
		- Other:	
		-- Frames and forks, and parts thereof:	
	8714.9100	--- For children's bicycles	50
	8714.9100	--- Other	80
		-- Wheel rims and spokes:	
	8714.9200	--- For children's bicycles	50
	8714.9200	--- Other	80
		-- Hubs, other than coaster braking hubs and hub brakes, and fre-wheel sprocket-wheels:	
	8714.9300	--- For children's bicycles	50
	8714.9300	--- Other	80
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:	
	8714.9400	--- For children's bicycles	50
	8714.9400	--- Other	80
		-- Saddles:	
	8714.9500	--- For children's bicycles	50
	8714.9500	--- Other	80
		-- Pedals and crank-gear, and parts thereof:	
	8714.9600	--- For children's bicycles	50
	8714.9500	--- Other	80
		-- Other:	
	8714.9900	--- For children's bicycles	50
	8714.9900	--- Other	80
8715	8715.0000	Baby carriages and parts thereof	50
8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
	8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	40
	8716.2000	- Self-loading or self-unloading trailers and	

	semi-trailers for agricultural purposes	7
	- Other trailers and semi-trailers for the transport of goods:	
8716.3100	-- Tanker trailers and tanker semi-trailers	30
8716.3900	-- Other	30
8716.4000	- Other trailers and semi-trailers	30
	- Other vehicles	
8716.8001	-- Wheelbarrows and hand carts	30
8716.8009	-- Other	30
	- Parts:	
8716.9001	-- Of vehicles of subheading No. 8716.2000	30
	-- Bodies for trailers and semi-trailers:	
8716.9002	--- For trailers and semi-trailers specially designed for the transport of goods	30
8716.9002	--- Other	30
	-- Other:	
8716.9009	--- For wheelbarrows and handcarts	30
8716.9009	--- Other	30
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	
	- Optical fibres, optical fibre bundles and cables:	
9001.1001	-- Optical fibres and optical fibre bundles, neither optically worked nor mounted	50
9001.1002	-- Optical fibre bundles and optical cables, fitted with connectors, for use primarily in optical apparatus	40
9001.1009	-- Other	35
9001.2000	- Sheets and plates of polarising material	35
9001.3000	- Contact lenses	20
9001.4000	- Spectacle lenses of glass	20
9001.5000	- Spectacle lenses of glass	20
9001.9000	- Other	35
9002	Lenses, prisms, mirror and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
	- Objective lenses:	
9002.1100	-- For cameras, projectors or photographic enlargers or reducers	50
	-- Other:	
9002.1901	--- Lenses for beacons	35
9002.1909	--- Other	50
9002.2000	- Filters	50
9002.9000	- Other	50
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	
9003.1100	-- Of plastics	50

9003.1900	-- Of other materials	50
9003.9000	- Parts	50
9004	Spectacles, goggles and the like, corrective, protective or other:	
9004.1000	- Sunglasses	50
	- Other:	
9004.9001	-- Welders goggles and protective spectacles	7
9004.9009	-- Other	50
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
9005.1000	- Binoculars	80
9005.8000	- Other instruments	80
9005.9000	- Parts and accessories (including mountings)	80
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 8539:	
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	50
9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	50
	- 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:	
9006.3000	-- for medical research purposes	7
9006.3000	-- Other	50
9006.4000	Instant print cameras	50
	- Other cameras:	
9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	50
9006.5300	-- Other, for roll film of a width less than 35 mm	50
9006.5900	-- Other	50
	- Photographic flashlight apparatus and flashbulbs:	
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	5
9006.6200	-- Flashbulbs, flashcubes and the like	50
9006.6900	-- Other	50
	- Parts and accessories:	
9006.9100	-- for cameras	50
9006.9900	-- Other	50
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
	- Cameras:	
9007.1100	-- for film of less than 16 mm width or for double-8 mm film	50
9007.1900	-- Other	50

	- Projectors:	
9007.2100	-- For film of less than 16 mm width	50
9007.2900	-- Other	50
	- Parts and accessories:	
9007.9100	-- For cameras	50
9007.9200	-- For projectors	50
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
9008.1000	- Slide projectors	50
9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	50
9008.4000	- Photographic (other than cinematographic) enlargers and reducers	50
9008.9000	- Parts and accessories	50
9009	Phot-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:	
	- Electrostatic photo-copying apparatus:	
9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	50
9009.1200	-- Operating by reproducing the original image via and intermediate onto the copy (indirect process)	50
	- Other photo-copying apparatus:	
9009.2100	-- Incorporating an optical system	50
9009.2200	-- Of the contact type	50
9009.3000	- Thermo-copying apparatus	50
9009.9000	- Parts and accessories	50
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:	
9010.1000	- 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	50
9010.2000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	50
9010.3000	- Projection screens	50
9010.9000	- Parts and accessories	50
9011	Compound optical microscopes, including those for microphotography, microcinematography or microprojection:	
9011.1000	- Stereoscopic microscopes	35
9011.2000	- Other microscopes, for microphotography,	

	microcinematography or microprojection	350
9011.8000	- Other microscopes	350
9011.9000	- Parts and accessories	350
9012	Microscopes other than optical microscopes; diffraction apparatus:	
9012.1000	- Microscopes other than optical microscopes and diffraction apparatus	35
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:	
9013.1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	40
9013.2000	- Lasers, other than laser diodes	40
9013.8000	- Other devices, appliances and instruments	40
9013.9000	- Parts and accessories	40
9014	Direction finding compasses; other navigational instruments and appliances:	
9014.1000	- Direction finding compasses	4
	- Instruments and appliances for aeronautical or space navigation (other than compasses):	
9014.2000	-- Electronic and electrical	7
9014.2000	-- Other	4
	Other instruments and appliances:	
9014.8000	-- Echo sounders, sonic and other such electrical and and electronic sounders and fish detectors	4
9014.8000	-- Other electronic and electrical apparatus	7
9014.8000	-- Other	4
	- Parts and accessories:	
9014.9000	-- For electronic and electrical apparatus other than echo sounders sonic and other such electric and electronic sounders and fish detectors	7
9014.2900	-- Other	4
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
	- Rangefinders:	
9015.1000	-- Electronic and electrical apparatus	7
9015.1000	-- Other	35
	- Theodolites and tachometers:	
9015.1000	-- Electronic and electrical apparatus	7
9015.2000	-- Electronic and electrical apparatus	7
9015.2000	-- Other	35
	- Levels:	
9015.3000	-- Electronic and electrical apparatus	7

9015.3000	-- Other	35
	- Photogrammetrical surveying instruments and appliances:	
9015.4000	-- Electronic and electrical apparatus	7
9015.4000	-- Other	35
	- Other instruments and appliances:	
9015.8000	-- Electronic and electrical apparatus	7
9015.8000	-- Other	35
	- Parts and accessories:	
9015.9000	-- For electronic and electrical apparatus	7
9015.9000	-- Other	35
9016	9016.0000 Balances of a sensitivity of 5 cg or better, with or without weights	7
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	
9017.1000	- Drafting tables and machines, whether or not automatic	7
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	7
9017.3000	- Micrometers, callipers and gauges	7
9017.8000	- Other instruments	7
9017.9000	- Parts and accessories	7
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100	-- Electro-cardiographs	35
9018.1900	-- Other	35
9018.2000	- Ultra-violet or infra-red ray	35
	- Syringes, needles, catheters, cannulae and the like:	
9018.3100	-- Syringes, with or without needles	35
9018.3200	-- Tubular metal needles and needles for sutures	35
9018.3900	-- Other	35
	- Other instruments and appliances, used in dental sciences:	
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	35
9018.4900	-- Other	35
9018.5000	-- Other ophthalmic instruments and appliances	35
9018.9000	-- Other instruments and appliances	35
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy,	

		artificial respiration or other therapeutic respiration apparatus:	
9019.1000		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	35
9019.2000		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	35
9020	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	35
9021		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
		- Artificial joints and other orthopaedic or fracture appliances:	
	9021.1100	-- Artificial joints	15
	9021.1900	-- Other	15
		- Artificial teeth and dental fittings:	
	9021.2100	-- Artificial teeth	15
	9021.2900	-- Other	15
	9021.3000	- Other artificial parts of the body	15
	9021.4000	- Hearing aids, excluding parts and accessories	15
	9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	15
	9021.9000	- Other	15
9022		Apparatus based on the uses of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
	9022.1100	-- For medical, surgical, dental or veterinary uses	15
	9022.1900	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
	9022.2100	-- For medical, surgical, dental or veterinary uses	15
	9022.2900	-- For other uses	15
	9022.3000	- X-ray tubes	15

9022.9000	- Other, including parts and accessories.....	15
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:	
9023.0001	- Models for demonstrating revivification	35
9023.0009	- Other	35
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	
9024.1000	- Machines and appliances for textil metals	7
9024.8000	- Other machines and appliances	7
9024.9000	- Parts and accessories	7
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combinations of these instruments:	
	- Thermometers, not combined with other instruments:	
	-- Liquid-filled, for direct reading:	
9025.1101	--- Clinical thermometers	35
	--- Other	35
	-- Other:	
9025.1900	--- Electronic and electrical instruments	7
	- Barometers, not combined with other instruments	7
9025.2000	-- Other	35
	- Other instruments:	
9025.8000	-- Electronic and electrical instruments	7
	-- Other:	
9025.8000	- Pyrometers, hydrometers and hygrometers	7
9025.8000	--- Other	35
9025.9000	- Parts and accessories	7
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032:	
9026.1000	- For measuring or checking the flow or level of liquids.....	7
9026.2000	- For measuring or checking pressure	7
9026.8000	- Other instruments or apparatus	7
9026.9000	- Parts and accessories	7
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	

9027.1000	- Gas or smoke analysis apparatus	7
9027.2000	- Chromatographs and electrophoresis instruments	7
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible IR)	7
9027.4000	- Exposure meters	7
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR).....	7
9027.8000	- Gas or smoke analysis apparatus	7
9027.9000	- Microtomes; parts and accessories	7
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Gas meters:	
9028.1000	-- Calibrating meters therefor	7
9028.1000	-- Other	35
	- Liquid meters:	
9028.2000	-- Calibrating meters therefor	7
9028.2000	-- Other	25
	- Electricity meters:	
9028.3000	-- Calibrating meters therefor	7
9028.3000	-- Other	35
9028.9000	- Parts and accessories	7
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 9015; stroboscopes: - Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1000	-- Revolution counters and production counters	7
9029.1000	-- Other	35
	- Speed indicators and tachometers; stroboscopes:	
9029.2000	-- Speed indicators, excluding magnetic.....	35
9029.2000	-- Other	7
9029.9000	- Parts and accessories	7
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	7
9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	7
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030.3100	-- Multimeters	7
9030.3900	-- Other	7
9030.4000	- Other instruments and apparatus, specially	

	designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).....	7
9030.8100	-- With a recording device	7
9030.8900	-- Other	7
9030.9000	-- Parts and accessories.....	7
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:	
9031.1000	- Machines for balancing mechanical parts.....	7
9031.2000	- Test benches	7
9031.3000	- Profile projectors	7
9031.4000	- Other optical instruments and appliances	7
9031.8000	- Other instruments, appliances and machines	7
9031.9000	- Parts and accessories	7
9032	Automatic regulating or controlling instruments and apparatus:	
9032.1000	-- Electronic and electrical	7
9032.1000	-- Other	35
9032.2000	- Manostats	7
	- Other instruments and apparatus:	
9032.8100	-- Hydraulic or pneumatic	7
9032.8900	-- Other	7
9032.9000	- Parts and accessories	7
9033	9033.0000 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	7
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:	
	- Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
9101.1100	-- With mechanical display only	50
9101.1200	-- With opto-electronic display only	50
9101.1900	-- Other	50
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.2100	-- With automatic winding	50
9101.2900	-- Other	50
	- Other:	
9101.9100	-- Battery or accumulator powered	50
9101.9900	-- Other	50
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 9101:	
	- Wrist-watches, battery or accumulator powered, whether or not incorporating	

		e stop-watch facility:	
	9102.1100	-- With mechanical display only	50
	9102.1200	-- With opto-electronic display only	50
	9102.1900	-- Other	0
		- Other wrist-watches, whether or not incorporating e stop-watch facility:	
	9102.2100	-- With automatic winding	50
	9102.2900	-- Other	50
		- Other.	
	9102.9100	-- Battery or accumulator powered	50
	9102.9900	-- Other	50
9103		Clocks with watch movements, excluding clocks of heading No. 9104:	
	9103.1000	- Battery or accumulator powered	50
	9103.9000	- Other	50
9104	9104.0000	Instrument panel clocks and clocks of e similar type for vehicles, aircraft, spacecraft or vessels	50
9105		Other clocks:	
		- Alarm clocks:	
		-- Alarm clocks:	
	9105.1100	-- Battery, accumulator or mains powered	50
	9105.1900	-- Other	50
		- Wall clocks:	
	9105.2100	-- Battery, accumulator or mains powered	50
	9105.2900	-- Other	50
		- Other:	
	9105.9100	-- Battery, accumulator or mains powered	50
	9105.9900	-- Other	50
9106		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time- registers, time-recorders):	
	9106.1000	- Time-registers; time-recorders	50
	9106.2000	- Parking meters	50
	9106.9000	- Other	50
9107	9107.0000	Time switches with clock or watch movement or with synchronous motor	50
9108		Watch movements, complete and assembled:	
		- Battery or accumulator powered:	
	9108.1100	-- With mechanical display only or with e device to which s mechanical display can be incorporated	50
	9108.1200	-- With opto-electronic display only	50
	9108.1900	-- Other	50
	9108.2000	- With automatic winding	50
		- Other:	
	9108.9100	-- Measuring 33.8 mm or less	50

9108.9900	-- Other	50
9109	Clock movements, complete and assembled: - Battery, accumulator or mains operated:	
9109.1100	-- Of alarm clocks	50
9109.1900	-- Other	50
9109.9000	- Other	50
9110	Complete watch or clock movements, unassembled or partly assembled (movement acts); incomplete watch or clock movements, assembled; rough watch or clock movements:	
	- Of watches:	
9110.1100	-- Complete movements, unassembled or partly assembled (movement acts)	50
9110.1200	-- Incomplete movements, assembled	50
9110.1900	-- Rough movements	50
9110.9000	- Other	50
9111	Watch cases and parts thereof:	
9111.1000	- Cases of precious metal or of metal clad with precious metal	50
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	50
9111.8000	- Other cases	50
9111.9000	- Parts	50
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	
9112.1000	- Cases of metal	50
9112.8000	- Other cases	50
9112.9000	- Parts	50
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	- Other:	
9113.9000	-- Of plastic material	50
9113.9000	-- Of leather	50
9113.9000	-- Of textile materials	50
9113.9000	-- Of incorporating pearls or precious or semi-precious stones	60
9114	Other clock or watch parts:	
9114.1000	- Springs, including hair-springs	50
9114.2000	- Jewels	50
9114.3000	- Dials	50
9114.4000	- Plates and bridges	50
9114.9000	- Other	50
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:	
9201.1000	- Upright pianos	30

	9201.2000	- Grand pianos	30
	9201.9000	- Other	30
9202		Other string musical instruments (for example, guitars, violins, harps):	
	9202.1000	- Played with a bow	50
		- Other:	
	9202.9000	-- Harps	30
	9202.9000	-- Other	50
9203	9203.0000	Keyboard pipe organs, excluding organs for use in churches, subject to compliance with further definition and decision of the Ministry of finance; and similar keyboard instruments with free metal reeds	30
9204		Accordion and similar instruments; mouth organs:	
		- Accordions and similar instruments:	
	9204.1000	-- Foot-blown accordions	30
	9204.1000	-- Other	50
	9204.2000	- Mouth organs	50
9205		Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	
	9205.1000	- Brass-wind instruments	50
	9205.9000	- Other	50
9206	9206.0000	Percussion musical instruments (for example, drums, xylophons, cymbals, castanets, maraccas)	50
9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	
		- Keyboard instruments, other than accordions:	
	9207.1001	-- Pianos	30
	9207.1002	-- Organs, excluding organs for use in churches, subject to compliance with further definition and decision of the Ministry of Finance	30
	9207.1009	-- Other	50
	9207.9000	- Other	50
9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:	
	9208.1000	- Musical boxes	50

	9208.9000	- Other	50
9209		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	
	9209.1000	- Metronomes, tuning forks and pitch pipes	50
	9209.2000	- Mechanisms for musical boxes	50
	9209.3000	- Musical instrument strings	50
		- Other:	
	9209.9100	-- Parts and accessories for pianos	50
	9209.9200	-- Parts and accessories for the musical instruments of heading No. 9202	50
	9209.9300	-- Parts and accessories for the musical instruments of heading No. 9203	50
	9209.9400	-- Parts and accessories for the musical instruments of heading No. 9207	50
	9209.9900	-- Other	50
9301	9301.0000	Military weapons, other than revolvers, pistols and arms of heading No. 9307	60
9302	9302.0000	Revolvers and pistols, other than those of heading No. 9303 or 9304	60
9303		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
	9303.1000	- Muzzle-loading firearms	60
	9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	60
	9303.3000	- Other sporting, hunting or target-shooting rifles	60
		- Other:	
	9303.9001	-- Line-throwing guns	20
	9303.9002	-- Whaling harpoon guns	20
	9303.9003	-- Captive-bolt sheep pistols	20
	9303.9004	-- Emergency signaling guns	60
	9303.9009	-- Other	60
9304	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307	60
9305		Parts and accessories of articles of	

		Headings Nos. 9301 to 9304:	
9305.1000	-	Of revolvers or pistols	60
	-	Of shotguns or rifles of heading No. 9303:	
9305.2100	--	Shotgun barrels	60
9305.2900	--	Other	60
	-	Other:	
9305.9000	--	Slings and swivel bands for shooting guns, rifles and carbines, of leather	65
9305.9000	--	Other, excluding of textile	60
9306		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	
9306.1000	-	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	35
	-	Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100	--	Cartridges	35
9306.2900	--	Other	35
	-	Other cartridges and parts thereof:	
9306.3001	--	Cartridges for whaling harpoon guns, line throwing guns and captive-bolt sheep pistols	35
9306.3009	--	Other	35
	-	Other:	
9306.9001	--	Harpoons for whaling guns and line throwing guns	4
9306.9009	--	Other	35
9307	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	60
9401		Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:	
	-	Seats of a kind used for motor vehicles:	
9401.2000	--	Tractor seats	7
	-	Other seats:	
9401.8000	--	Of asbestos-ament or of cellulose, fibre-cement or the like	80
9401.8000	--	Of ceramic	25
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as bath	

	recling and elevating movements; parts of the foregoing articles:	
9402.1000	- Dentists'barbers'or similar chairs and parts thereof	35
9402.9000	- Other	35
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
9405.3000	- Lighting sets of a kind used for Christmas trees	100
	- Other electric lamps and lighting fittings:	
	-- Other:	
9405.4000	--- Buoy lanterns	11
	-- 9405.4000 Shipslanterns: 25	
	-- 9405.4000 Operation lamps: 35	
9405.4000	--- Programmed illuminating combinations, e.g. "light organs"	35
9405.4009	--- Searchlights or spotlights	40
	- Non-electrical lamps and lighting fittings:	
9405.5000	-- Buoy lanterns	11
9405.5000	-- Ships'lanterns, oil lamps and gas- lighting apparatus	25
	illuminated signs, illuminated nameplates and the like:	
	-- Other:	
9405.6000	--- With programmed illumination	35
	- Parts:	
	-- Of glass:	
	--- Other:	
9405.9109	---- For searchlights and spotlights	40
	-- Of plastics:	
	--- Other:	
9405.2909	---- For searchlights and spotlights	40
	-- Other:	
	--- Other:	
9405.9909	---- For buoy lanterns	11
9405.9909	---- For ships'lanterns, oil lanterns and gas-lighting apparatus	25
9405.9909	---- For operation lamps	35
9405.9909	--- For programmable illumination signs, nameplates and the like	40
9501	Wheeled toys designed to be ridden by children (for example, tricycles, aceoters, pedal cars); dolls'carriages:	
9501.0001	- Childrens tricycles	80

9501.0009	- Other	90
9504	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment:	
9504.1000	- Video games of a kind used with a television receiver	90
	- Articles and accessories for billiards:	
9504.2000	-- Billiard chalks	100
9504.2000	-- Other	90
9504.3000	- Other games, coin- or disc-operated, other than bowling alley equipment	90
9504.4000	- Playing cards	90
	- Other:	
9504.9001	-- Chess boards and chessmen	50
9504.9002	-- Board games with dice and other similar games	90
9504.9009	-- Other	90
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	
9505.1000	- Articles for Christmas festivities	100
9505.9000	- Other	100
9506	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
	- Snow-skis and other snow-ski equipment:	
9506.1100	-- Skis	50
9506.1200	-- Ski-fastenings (ski-bindings)	50
9506.1900	-- Other	50
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.2100	-- Sailboards	50
9506.2900	-- Other	50
	- Golf clubs and other golf equipment:	
9506.3100	-- Clubs, complete	50
9506.3200	-- Balls	50
9506.3900	-- Other	50
9506.4000	- Articles and equipment for table- tennis	90
	- Tennis, badminton or similar rackets, whether or not strung:	
9506.5100	-- Lawn-tennis rackets, whether or not strung	50
9506.5900	-- Other	50
	- Balls, other than golf balls and table-tennis balls:	
9506.6100	-- Lawn-tennis balls	50
9506.6200	-- Inflatable	50

9506.6900	-- Other	50	
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	50	
	- Other:		
9506.9100	-- Gymnasium or athletics articles and equipment	50	
	-- Other:		
9506.9900	--- Protective knee pads and shinguards for sports and games	65	
9506.9900	--- Other	50	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and siollar nets; decoy "birds" (other than those of heading No. 9208 or 9705) and similar hunting or shooting requisites:		
9507.2000	- Fish-hooks, whether or not snelled	4	
	- Other:		
9507.9000	-- Parts for fishing rods, flies or bait	35	
9508	9508.9000	-- Parts for fishing rods, flies or bait	35
9508	9508.0000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	100
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):		
9601.1000	- Worked ivory and articles of ivory	100	
	- Other:		
9601.9001	-- Tools	100	
9601.9009	-- Other	100	
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural guma or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503) and articles of unhardened gelatin:		
9602.0001	- Gelatine capsules for medicaments	15	
9602.0002	- For machinery	100	
9602.0009	- Other	100	
9603	Brooms, brushes (including brushes constituting parts of machines,		

	appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):		
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.2100	-- Tooth brushes	50	
	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603.3000	-- Artists' brushes, according to further definition and decision of the Ministry of Finance	35	
9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	25	
	- Other:		
9603.9000	-- Feather dusters	100	
9603.9000	-- Mechanical carpet sweepers and parts thereof	25	
9604	9604.0000	Hand sieves and hand riddles	80
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning:		
9605.0000	- Manicure and chiropody sets and appliances in travelling cases or boxes	70	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:		
9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	100	
	- Buttons:		
9606.2100	-- Of plastics, not covered with textile material	100	
9606.2200	-- Of base metal, not covered with textile material	100	
9606.2900	-- Other	100	
9606.3000	- Button moulds and other parts of buttons; button blanks	100	
9607	Slide fasteners and parts thereof:		
	- Parts:		
9607.2001	-- Metal parts for the manufacture of zippers	14	
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens;		

	duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 9609:	
9608.1000	- Ball point pens	50
9608.2000	- Felt tipped and other porous-tipped pens and markers	50
	- Fountain pens, stylograph pen and other pens:	
9608.3100	-- Indian ink drawing pens	50
9608.3900	-- Other	50
9608.4000	- Propelling or sliding pencils	50
9608.5000	- Sets of articles from two or more of the foregoing subheadings	50
9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	50
	- Other:	
9608.9100	-- Pen nibs and nib points	50
9608.9900	-- Other	50
9609	Pencils (other than pencils of heading No. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	50
9609.2000	- Pencil leads, black or coloured	50
9609.9000	- Other	50
9610	Slates and boards, with writing or drawing surfaces, whether or not framed:	
9610.0000	- Blackboards for schools	35
9610.0000	- Other	80
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	
9612.1000	- Ribbons	80
9612.2000	- Ink-pads	80
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
9613.1000	- Pocket lighters, gas fuelled, non-refillable	80
9613.2000	- Pocket lighters, gas fuelled, refillable	80
9613.3000	- Table lighters	80

9613.8000	- Other lighters	80
9613.9000	- Parts	80
9614	Smoking pipes (including pipe bowls) and ciger or cigarette holders, and parts thereof:	
9614.1000	- Roughly shaped blocks of wood or root, for the manufacture of pipes	80
9614.2000	- Pipes and pipe bowls	80
9614.9000	- Other	80
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:	
	- Combs, hair-slides and the like:	
9615.1100	-- Of hard rubber or plastic	100
9615.1900	-- Other	100
	- Other:	
	-- Hairpins, hair curlers, curling grips and similar articles, excluding for ornamental purposes:	
9615.9000	--- Of iron or steel	50
9615.9000	--- Other	70
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; power- puffs and pads for the application of cosmetics or toilet preparations:	
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	100
9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	100
9617	9617.0000 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass liners	100
9618	9618.0000 Tailor-dummies and other toy figures, automata and other animated displays used for shop window dressing	45
9706	9706.0000 Antiques of an age exceeding one hundred years	20

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TABLE II TO PROTOCOL C

Heading No.	H.S. Code	Description of products
<u>27.07</u>		<u>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</u>
<u>27.09</u>		<u>Petroleum oils and oils obtained from bituminous minerals, crude.</u>
<u>27.10</u>		<u>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.</u>
<u>27.11</u>		<u>Petroleum gases and other gaseous hydrocarbons.</u>
ex all tariff chapters		Products which are used as motor fuels
<u>37.06</u>		<u>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</u>
ex	3706.10 90	- Of a width of 35 mm or more: -- Other than educational, scientific or cultural film
ex	3706.90 90	- Other: -- Other than educational, scientific or cultural film

Heading No.	H.S. Code	Description of products
<u>84.07</u>		<u>Spark-ignition reciprocating or rotary internal combustion piston engines.</u>
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:
ex	8407.33 10	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc: --- For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.21, ex 8703.90 and ex 8704.31(10/20)
ex	8407.34 10	-- Of a cylinder capacity exceeding 1000 cc: --- For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.22/23, ex 8703.90 and ex 8704.31(10/20)
ex	8407.90 92 93	- Other engines: -- Other: --- Weighing each more than 100 kg but not more than 2500 kg: ---- Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20) --- Weighing not more than 100 kg: ---- Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20)
<u>84.08</u>		<u>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</u>
ex	8408.20 10	- Engines of a kind used for the propulsion of vehicles of Chapter 87: -- For motor vehicles of H.S. Code 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
<u>84.09</u>		<u>Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.</u>
ex	8409.91	- Other: -- Suitable for use solely or principally with spark-ignition internal combustion piston engines:

Heading No.	H.S. Code	Description of products
	12	--- Cylinder blocks and cylinder heads motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, ex 8703.21/24 and ex 8704.31(10/20)
ex	8409.99	-- Other:
	12	--- Cylinder blocks and cylinder heads for motor vehicles of H.S. Code ex 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
87.02		<u>Motor vehicles for the transport of ten or more persons, including the driver.</u>
ex	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):
	10	-- Weighing each not more than 1600 kg
ex	8702.90	- Other:
	10	-- Weighing each not more than 1600 kg
87.03		<u>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</u>
87.04		<u>Motor vehicles for the transport of goods.</u>
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
ex	8704.21	-- G.v.w. not exceeding 5 tonnes:
	10	--- Weighing each not more than 1200 kg
	20	--- Weighing each more than 1200 kg but not more than 1600 kg
		- Other, with spark-ignition internal combustion piston engine:
ex	8704.31	-- G.v.w. not exceeding 5 tonnes:
	10	--- Weighing each not more than 1200 kg
	20	--- Weighing each more than 1200 kg but not more than 1600 kg
ex	8704.90	- Other:
	10	-- Weighing each not more than 1200 kg

Heading No.	H.S. Code	Description of products
	20	-- Weighing each more than 1200 kg but not more than 1600 kg
<u>87.06</u>		<u>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</u>
ex	8706.0.	- For the motor vehicles of H.S. Code ex 8702.10(10) and ex 8702.90(10):
	21	-- Weighing each not more than 1600 kg
		- For the motor vehicles of H.S. Code 87.03:
	31	-- Weighing each not more than 1200 kg
	32	-- Weighing each more than 1200 kg but not more than 1600 kg
	33	-- Weighing each more than 1600 kg
		- For the motor vehicles of H.S. Code ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
	42	-- Weighing each not more than 1200 kg
	43	-- Weighing each more than 1200 kg but not more than 1600 kg
<u>87.07</u>		<u>Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.</u>
	8707.10	- For the vehicles of heading No.87.03
ex	8707.90	- Other:
	90	-- Other, for the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20)
<u>87.08</u>		<u>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.</u>
		- Parts and accessories of the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), 87.03, ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
ex	8708.10	-- Bumpers and parts thereof

Heading No.	H.S. Code	Description of products
ex	8708.29	-- Other:
	90	--- Other parts and accessories of bodies (including cabs), other than these of H.S. Code 8708.21 (safety seat belts), not including luggage racks, licence plates and ski-racks
		-- Brakes and servo-brakes and parts thereof:
ex	8708.31	--- Mounted brake linings
ex	8708.39	--- Other:
	90	---- Other than compressed air tanks, for brakes
ex	8708.40	-- Gear boxes:
	90	--- For other motor vehicles
ex	8708.50	-- Drive-axles with differential, whether or not provided with other transmission components:
	90	--- For others motor vehicles
ex	8708.60	-- Non-driving axles and parts thereof:
	90	--- For other motor vehicles
ex	8708.70	-- Road wheels and parts and accessories thereof, not including finished wheels with or without tyres, wheel rims and parts thereof, not surface-treated, and wheel rims and parts thereof, unfinished or roughed down, of iron:
	90	--- For other motor vehicles
ex	8708.92	-- Silencers and exhaust pipes other than ordinary silencers with side tubes of a length of not more than 15 cm:
	99	--- For other motor vehicles
ex	8708.93	-- Clutches and parts thereof:
	90	--- For other motor vehicles
ex	8708.94	-- Steering wheels, steering columns and steering boxes:
	90	--- For other motor vehicles
ex	8708.99	-- Other, not including steering-wheel covers:
	99	--- For other motor vehicles

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ANNEX VREFERRED TO IN PARAGRAPH 2 OF ARTICLE 7

1. The abolition of export duties and charges having equivalent effect does not apply to Iceland in respect of the products listed in Table A.

2. Liechtenstein and Switzerland shall abolish the export duties and charges having equivalent effect applicable to products listed in Table B on 1 January 1993.

* * * * *

TABLE A TO ANNEX VSystem of export levy on fish products
which Iceland may retain

Icelandic Law No. 4 of 28 February 1966 as amended by Laws Nos. 79 of 31 December 1968, 73 of 1 June 1970, 4 of 30 March 1971 and 17 of 4 May 1972, concerning export levy on fish products

Article 1

A levy shall be applied to exports of Icelandic fish products specified in this Law.

Fish caught by fishing vessels registered in Iceland shall be considered as Icelandic products even if such fish is caught outside Icelandic fishing limits and not processed ashore.

Article 2

In accordance with this Law, the export levy on fish products shall be applied as follows:

1. A levy of 2,300 Icelandic Crowns per ton shall be applied to exports of frozen fish fillets, frozen fish roes, salted whitefish, salted fish fillets, belly of salted cod, salted fish roes not elsewhere specified, salted fish bits, salted and frozen fish tongues, stockfish, dried fish heads, shellfish and preserved fish products in hermetic containers.

Should the levy applied under this Article exceed 4-5% of the fob value of the fish products in question, the Ministry of Fisheries may decide to abolish the part of the levy which is in excess thereof.

2. A levy of 3% of the fob value shall be applied to exports of whole frozen fish, frozen fish waste, frozen Norway lobster, frozen shrimp, frozen capelin, capelin meal, capelin oil and hydrogenated oils and fats from fish or marine mammals.

3. A levy of 5% of the fob value shall be applied to exports of whale products other than preserved in hermetic containers.

4. A levy of 6% of the fob value shall be applied to exports of fish meal, redfish meal, Norway lobster meal, shrimp meal, liver meal, codliver oil, redfish oil, whole frozen herring, frozen herring fillets, salted herring, salted herring fillets, salted lupfish roes and other fish products not specified in this Article.

500 Icelandic Crowns per 100 kg of contents may be deducted from the fob value of salted herring and salted lumpfish roes to cover packing costs.

5. A levy of 7% of the fob value shall be applied to exports of fresh and chilled fish.

The Ministry of Fisheries may, however, decide that the levy on fresh or chilled herring shall be equal to that which would have been applicable had the herring been processed in Iceland by the same method as is to be used abroad (see points 4 and 6 of this Article).

6. A levy of 8% of the fob value shall be applied to exports of herring meal, herring solubles and herring oil.

7. Seal products are not subject to the export levy.

For the purposes of point 1, uncooked preserved products in hermetic containers shall mean uncooked preserved products ready for consumption in hermetic containers of 10 kg net or less. Fully processed uncooked products in larger containers shall also be regarded as uncooked preserved products in hermetic containers if the exporter supplies proof that the value of the unprocessed product is less than one-third of the export value of the exported products.

Where Icelandic vessels sell, in foreign ports, fresh or processed fish products caught by their own or other vessels and subject to this levy, the said levy shall be applied on the gross value of such sales, less customs duties and other unloading and sales charges, in accordance with rules issued by the Ministry of Fisheries.

Article 3

The Treasury shall collect the export levy in accordance with the provision of Article 2, and the receipts shall be distributed as follows:

1.	For payments of insurance premiums for fishing vessels in accordance with rules issued by the Ministry of Fisheries	82-0 %
2.	To the Fisheries Loan Fund of Iceland	11-4 %
3.	To the Fisheries Fund	3-1 %
4.	To the building of vessels for ocean and fishery research	1-8 %
5.	For the building of Fisheries Research Institutes	0-7 %

6. To the Federation of Icelandic Fishing Vessel Owners 0-5 †
7. To seamen's unions in accordance with rules issued by the Ministry of Fisheries 0-5 †

Payment of the insurance premiums for fishing vessels referred to in item 1 may be subject to the condition that the insurance company concerned be a member of the Underwriters' Reinsurance Union and be required to apply certain rules concerning calculation of premium rates, insurance terms and hull values.

Whalers may be exempted from these conditions and are then entitled to reimbursement of their contribution to the Fishing Vessels' Insurance Fund instead of the insurance premiums.

Article 4

The levy provided for in Article 2, points 2, 3 and 4, shall be applied to the selling price of the products, including packing, fob vessels in the first port of landing. The value of the products sold cif or under other terms, shall be adjusted to the fob valued in accordance with rules issued by the Ministry of Trade.

Where unsold products are exported the export levy provided for in Article 2, points 2, 3 and 4 shall be calculated on the basis of the minimum export price stipulated in the export licence.

If the exporter supplies proof, within 6 months of the date shown on the bill of lading, that the price of an unsold fish product, as determined by the competent authority, is higher than the actual selling price, the Ministry of Finance shall refund the difference, subject to confirmation by the Ministry of Trade that sale at the lower price has been approved.

The levy provided for in Article 2, point 1 shall be applied to the net weight of the sold product, which must be indicated in the export documents.

Article 5

The export levy falls due as soon as a ship has been cleared for sailing or before landing, should customs clearance not be required. The Ministry of Fisheries may, however, authorize the shipper to pay the dues when he receives the foreign currency, provided that the transaction is carried out through an Icelandic bank and that he gives the Customs Authorities a promissory note, representing the exchange value of the sum due.

Article 6

Shippers of products covered by the provisions of this Law shall submit to the competent authority before a ship is cleared for sailing or before landing a duplicate or a certified copy of the bill of landing or other shipping documents, an export declaration, an invoice and, if required, a certificate of inspection, together with an export licence. If no export document has been issued, the shipper shall make a declaration regarding the quantity being shipped.

The provisions of this Article concerning the shipper shall also apply to the master of the ship, in the event of absence of or negligence by the shipper, and to the shipbrokers.

The levy shall be applied on the basis of the information contained in the documents mentioned in this Article.

Article 7

The ship and its cargo shall constitute surety for payment of the export levy.

Article 8

The competent authorities shall draw up a statement of export levies collected under the provisions of this Law in accordance with the instructions given by the Ministry of Finance and the rules relating to public accounts.

Article 9

Any infringement of this Law is liable to a fine unless another law provides for a stricter penalty. Moreover, any shipper, ship's master or shipbroker found guilty of giving incorrect information about a ship's cargo shall pay triple the export levy in respect of which the fraud was attempted.

The fines shall be paid to the Treasury.

Should the competent authorities suspect that the documents referred to in Article 6 are incorrect, they shall inspect the ship's cargo before shipment or landing, or shall by some other means obtain the documents necessary for this purpose.

Article 10

Infringements of this Law shall be tried under the provisions of the law governing criminal procedure.

Article 11

The Government shall be authorized to apply levies on the net weight of the products specified in Article 2, point 1 of this Law in accordance with Article 9 of Law No. 77 of 28 April 1962 on the Fisheries Catch Equalization Fund and Article 9 Act No. 42 of 9 June 1960 on Fresh Fish Inspection.

Article 12

The Ministry of Fisheries may issue a regulation laying down further directives concerning the application of this Law.

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TABLE B TO ANNEX V

<u>HS heading No.</u>	<u>Description of products</u>
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal components
2620.40	- Containing mainly aluminium
74.04	Copper waste and scrap
76.02	Aluminium waste and scrap

* * * * *

ANNEX VIREFERRED TO IN PARAGRAPH 2 OF ARTICLE 8

1. For lignite as enumerated below Austria shall progressively abolish quantitative restrictions on import and measures having equivalent effect during the period starting four years after the entry into force of the Agreement and ending with the transitional period.

<u>HS heading No.</u>	<u>Description of products</u>
27.02	Lignite, whether or not agglomerated, excluding jet:
2702.10	- Lignite, whether or not pulverised, but not agglomerated

2. The abolition of quantitative restrictions on imports and measures having equivalent effect shall not apply to Iceland with regard to petroleum oils, brooms and brushes as enumerated below.

<u>HS heading No.</u>	<u>Description of products</u>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude
27.10	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

- Partly refined petroleum, including topped crudes
- Motor spirit, excluding aircraft
- Gas oil, domestic fuel oil and light fuel oil

96.03 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)

ex 96.03 Brooms and brushes (excluding brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artist's brushes and tooth brushes)

3. Norway shall abolish quantitative restrictions on imports and measures having equivalent effect within a period of five years, starting on 1 January 1993 and ending on 31 December 1997 with regard to the textile products enumerated below.

The specific modalities regarding the timetable for the gradual abolition will be subject to consultations between the States Parties concerned.

HS heading No. Description of products

62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles other than those of heading No. 62.03:
	- Other:
ex 6201.91	-- Of wool or fine animal hair ¹
ex 6201.92	-- Of cotton ¹
ex 6201.93	-- Of man-made fibres ¹

¹ Garments for boys and girls up to 152 cm to be excluded from this subheading.

- 62.02 Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04:
 - Other:
 ex 6202.91 -- Of wool or fine animal hair¹
 ex 6202.92 -- Of cotton¹
 ex 6202.93 -- Of man-made fibres¹
- 62.03 Men's and boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):
 - Suits:
 ex 6203.11 -- Of wool or fine animal hair¹
 ex 6203.12 -- Of synthetic fibres¹
 ex 6203.19 -- Of other textile material:
 --- Of cotton¹
 --- Of artificial fibres¹
 - Ensembles:
 ex 6203.21 -- Of wool or fine animal hair¹
 ex 6203.22 -- Of cotton¹
 ex 6203.23 -- Of synthetic fibres¹
 ex 6203.29 -- Of other textile materials:
 --- Of artificial fibres¹
 - Jackets and blazers:
 ex 6203.31 -- Of wool or fine animal hair¹
 ex 6203.32 -- Of cotton¹
 ex 6203.33 -- Of synthetic fibres¹
 ex 6203.39 -- Of other textile materials:
 --- Of artificial fibres¹
 - Trousers, bib and brace overalls, breeches and shorts:
 ex 6203.41 -- Of wool or fine animal hair, except shorts¹
 ex 6203.42 -- Of cotton, except shorts¹
 ex 6203.43 -- Of synthetic fibres, except shorts¹
 ex 6203.49 -- Of other textile materials:
 --- Of artificial fibres, except shorts¹
- 62.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):
 - Suits²

¹ Garments for boys and girls up to 152 cm to be excluded from this subheading.

² When presented with a skirt, each garment shall be considered separately.

- ex 6204.11 -- Of wool or fine animal hair¹
 ex 6204.12 -- Of cotton¹
 ex 6204.13 -- Of synthetic fibres¹
 ex 6204.19 -- Of other textile materials:
 --- Of artificial fibres¹
 - Ensembles²:
 ex 6204.21 -- Of wool or fine animal hair¹
 ex 6204.22 -- Of cotton¹
 ex 6204.23 -- Of synthetic fibres¹
 ex 6204.29 -- Of other textile materials:
 --- Of artificial fibres¹
 - Jackets and blazers:
 ex 6204.31 -- Of wool or fine animal hair¹
 ex 6204.32 -- Of cotton¹
 ex 6204.33 -- Of synthetic fibres¹
 ex 6204.39 -- Of other textile materials:
 --- Of artificial fibres¹
 - Trousers, bib and brace overalls, breeches
 and shorts:
 ex 6204.61 -- Of wool or fine animal hair, except
 shorts¹
 ex 6204.62 -- Of cotton, except shorts¹
 ex 6204.63 -- Of synthetic fibres, except shorts¹
 ex 6204.69 -- Of other textile materials:
 --- Of artificial fibres, except shorts¹
- 62.05 Men's or boys' shirts:
 ex 6205.10 - Of wool or fine animal hair¹
 ex 6205.20 - Of cotton¹
 ex 6205.30 - Of man-made fibres¹
- 62.10 Garments, made up of fabrics of
 heading No. 56.02, 56.03, 59.03,
 59.06 or 59.07:
 ex 6210.40 - Other men's or boys' garments:
 -- Of woven material¹
 ex 6210.50 - Other women's or girls' garments:
 -- Of woven material¹
- 62.11 Track suits, ski-suits and swimwear,
 other garments:
 ex 6211.20 - Ski-suits¹

¹ Garments for boys and girls up to 152 cm to be excluded from this subheading.

² When presented with a skirt, each garment shall be considered separately.

- ex 6211.31 - Other garments, men's or boys':
 - Of wool or fine animal hair:
 - Track suits, waistcoats, one piece suits and the like¹
- ex 6211.32 -- Of cotton:
 - Track suits, waistcoats, one piece suits and the like¹
- ex 6211.33 -- Of man-made fibres:
 - Track suits, waistcoats, one piece suits and the like¹
- ex 6211.41 - Other garments, women's and girls':
 - Of wool or fine animal hair:
 - Track suits, waistcoats, one piece suits and the like¹
- ex 6211.42 -- Of cotton:
 - Track suits, waistcoats, one piece suits and the like¹
- ex 6211.43 -- Of man-made fibres:
 - Track suits, waistcoats, one piece suits and the like¹

- 63.02 Bed linen, table linen, toilet linen and kitchen linen:
 - ex 6302.10 - Bed linen, knitted or crocheted, of cotton, wool or man-made fibres
 - Other bed linen, printed:
 - 6302.21 -- Of cotton
 - 6302.22 -- Of man-made fibres
 - ex 6302.29 -- Of other textile materials:
 - Of wool
 - Other bed linen:
 - 6302.31 -- Of cotton
 - 6302.32 -- Of man-made fibres
 - ex 6302.39 -- Of other textile materials:
 - Of wool

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¹ Garments for boys and girls up to 152 cm to be excluded from this subheading.

ANNEX VIIREFERRED TO IN PARAGRAPH 3 OF ARTICLE 8

The CSFR shall progressively abolish quantitative restrictions on imports and measures having equivalent effect by the end of the transitional period on the products enumerated below.

<u>Heading No.</u>	<u>HS.Code</u>	<u>Description of products</u>
26.12		Uranium or thorium ores and concentrates.
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
	2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products
47.07		Waste and scrap of paper or paperboard.
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.

* * * * *

ANNEX VIIIREFERRED TO IN PARAGRAPH 2 OF ARTICLE 9

<u>HS heading No.</u>	<u>Description of products</u>	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	Austria Finland Sweden Liechtenstein Switzerland
ex 72.04	Ferrous waste and scrap, except remelting scrap ingots	Norway
ex Chapt. 72-73	Goods covered by the Sweden-ECSC Agreement which are obviously used or which are likely to be used for manufacturing of new metal	Sweden
74.03	Refined copper and copper alloys, unwrought:	
ex 74.03	- Ingots or similar unwrought forms cast from remelted copper and scrap	Austria
74.04	Copper waste and scrap	Austria
76.02	Aluminium waste and scrap	Austria
89.08	Vessels and other floating structures for breaking up	Finland

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ANNEX IX

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 9

The CSFR shall abolish quantitative restrictions on exports and any measure having equivalent effect at the latest by the end of the fifth year after the entry into force of the Agreement on the products enumerated below.¹

Heading No.	H.S. Code	Description of products
<u>25.05</u>		<u>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</u>
<u>25.07</u>		<u>Kaolin and other kaolinic clays, whether or not calcined.</u>
<u>25.17</u>		<u>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.</u>

¹ The licenses are intended for monitoring exports. Any restrictions on grounds of difficulties in the CSFR market for a listed product shall be introduced by an ad hoc decision of the CSFR, of which the EFTA States shall be informed immediately.

Heading No.	H. S. Code	Description of products
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated
<u>25.23</u>		<u>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</u>
		- Portland cement :
	2523.21	-- White cement, whether or not artificially coloured
	2523.29	-- Other
	2523.90	- Other hydraulic cements
<u>26.20</u>		<u>Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.</u>
		- Containing mainly zinc :
	2620.11	-- Hard zinc spelter
	2620.20	- Containing mainly lead
	2620.30	- Containing mainly copper
	2620.40	- Containing mainly aluminium
<u>27.01</u>		<u>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</u>
ex	2701.00	- Coal suitable for coking - Coal for the production of energy
<u>27.02</u>		<u>Lignite, whether or not agglomerated, excluding jet.</u>

Heading No.	H.S. Code	Description of products
<u>27.04</u>		<u>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</u>
<u>27.10</u>		<u>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.</u>
ex	2710.00	<ul style="list-style-type: none"> - Motor spirit - Diesel oil - Light heating oils - Heavy heating oils
<u>27.16</u>		<u>Electrical energy. (optional heading)</u>
<u>30.02</u>		<u>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</u>
	3002.10	- Antisera and other blood fractions
	3002.90	- Other
<u>30.03</u>		<u>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</u>
<u>30.04</u>		<u>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.</u>

Heading No.	H. S. Code	Description of products
<u>31.02</u>	3102.40	<p><u>Mineral or chemical fertilisers, nitrogenous.</u></p> <p>- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances</p>
<u>41.01</u>	4101.10	<p><u>Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</u></p> <p>- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved</p>
	4101.21	<p>- Other hides and skins of bovine animals, fresh or wet-salted :</p> <p>-- Whole</p>
	4101.22	<p>-- Butts and bends</p>
	4101.29	<p>-- Other</p>
	4101.30	<p>- Other hides and skins of bovine animals, otherwise preserved</p>
<u>41.02</u>		<p><u>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</u></p>
<u>41.03</u>		<p><u>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</u></p>

Heading No.	H.S. Code	Description of products
	4103.90	- Other
<u>44.01</u>		<u>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</u>
	4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
		- Wood in chips or particles :
	4401.21	-- Coniferous
	4401.22	-- Non-coniferous
<u>44.03</u>		<u>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</u>
	4403.20	- Other, coniferous
		- Other :
	4403.91	-- Of oak (<i>Quercus spp.</i>)
	4403.92	-- Of beech (<i>Fagus spp.</i>)
	4403.99	-- Other
<u>44.06</u>		<u>Railway or tramway sleepers (cross-ties) of wood.</u>
<u>44.07</u>		<u>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.</u>
	4407.10	- Coniferous
		- Other :
	4407.91	-- Of oak (<i>Quercus spp.</i>)

Heading No.	H.S. Code	Description of products
	4407.92	-- Of beech (<i>Fagus spp.</i>)
	4407.99	-- Other
<u>47.03</u>		<u>Chemical wood pulp, soda or sulphate, other than dissolving grades.</u>
		- Semi-bleached or bleached :
	4703.21	-- Coniferous
	4703.29	-- Non-coniferous
<u>47.04</u>		<u>Chemical wood pulp, sulphite, other than dissolving grades.</u>
		- Semi-bleached or bleached :
	4704.21	-- Coniferous
	4704.29	-- Non-coniferous
<u>71.06</u>		<u>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</u>
<u>71.08</u>		<u>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</u>
<u>72.01</u>		<u>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</u>
<u>72.04</u>		<u>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</u>
<u>72.06</u>		<u>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).</u>

Heading No.	H. S. Code	Description of products
72.07 ²		<u>Semi-finished products of iron or non-alloy steel.</u>
72.08 ²		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</u>
72.09 ²		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.</u>
72.10 ²		<u>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</u>
72.11 ²		<u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</u>
72.12 ²		<u>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</u>
72.13 ²		<u>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</u>
72.14 ²		<u>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</u>
72.15 ²		<u>Other bars and rods of iron or non-alloy steel.</u>

Heading No.	H.S. Code	Description of products
72.16 ³		<u>Angles, shapes and sections of iron or non-alloy steel.</u>
72.18 ³		<u>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</u>
72.19 ³		<u>Flat-rolled products of stainless steel, of a width of 600 mm or more.</u>
72.20 ³		<u>Flat-rolled products of stainless steel, of a width of less than 600 mm.</u>
72.21 ³		<u>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</u>
72.22 ³		<u>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</u>
72.23 ³		<u>Wire of stainless steel.</u>
72.24 ³		<u>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</u>
72.25 ³		<u>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</u>
72.26 ³		<u>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</u>
72.27 ³		<u>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</u>

³ No restrictions on exports to the EC or USA

Heading No.	H.S. Code	Description of products
72.28 ⁴		<u>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</u>
72.29 ⁴		<u>Wire of other alloy steel.</u>
73.01 ⁴		<u>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</u>
73.02 ⁴		<u>Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</u>
73.04 ⁵		<u>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</u>
73.05 ⁵		<u>Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</u>
73.07 ⁵		<u>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</u>
74.04		<u>Copper waste and scrap.</u>

⁴ No restrictions on exports to the EC or USA

⁵ No restrictions on exports to the USA

Heading No.	H. S. Code	Description of products
<u>76.02</u>		<u>Aluminium waste and scrap.</u>
<u>78.02</u>		<u>Lead waste and scrap.</u>
<u>79.02</u>		<u>Zinc waste and scrap.</u>
<u>92.01</u>		<u>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</u>
<u>92.02</u>		<u>Other string musical instruments (for example, guitars, violins, harps).</u>
<u>92.04</u>		<u>Accordions and similar instruments; mouth organs.</u>
<u>92.05</u>		<u>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</u>

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PROTOCOL D

MONOPOLIES NOT ADJUSTED IN ACCORDANCE WITH ARTICLE 11 AT
THE ENTRY INTO FORCE OF THE AGREEMENT

1. Article 11 of the Agreement shall apply to Liechtenstein and Switzerland with regard to state monopolies concerning salt and gunpowder and to the Icelandic monopoly on fertilizers only to the extent that these States will have to fulfil corresponding obligations under the Agreement between the EFTA States and the European Economic Community and their Member States on a European Economic Area.
2. Article 11 shall be applicable at the latest from 1 January 1995 in the case of the Austrian monopoly on salt.
3. The adjustment according to paragraph 1 of Article 11 shall in the case of the CSFR be made progressively and be accomplished not later than five years after the entry into force of the Agreement.

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ANNEX XPROCEDURE FOR THE NOTIFICATION OF DRAFT TECHNICAL REGULATIONSArticle 1

For the purpose of this Annex:

- (a) "Technical specification" means a specification contained in a document which lays down the characteristic required of a product such as level of quality, performance, safety or dimensions, including the requirements applicable to the product as regards terminology, symbols, testing and test methods, packaging, marking or labelling;
- (b) "Technical regulations" means technical specifications, including the relevant administrative provisions, the observance of which is compulsory, de jure or de facto, in the case of marketing or use in a Contracting Party or in a major part of it, except those laid down by local authorities;
- (c) "Draft technical regulation" means the text of a technical specification including administrative provisions, formulated with the aim of enacting it or of ultimately having it enacted as a technical regulation, the text being at a stage of preparation at which substantial amendments can still be made;
- (d) "Product" means all goods covered by this Agreement.

Article 2

1. The notification shall:
 - (a) include the full text of the draft technical regulation both in the original language and in a full translation or a summary into English;
 - (b) indicate whether the draft technical regulation is identical with a technical specification in the subject matter concerned, worked out by an international or regional body, or whether it deviates from such specifications; when deviating from such specifications the reasons for the deviations shall be given;

(c) state the name and address of the national authority competent to give further information on the regulation;

(d) include the envisaged date of entry into force.

2. Where a draft technical regulation merely transposes the full text of an international or European standard, information regarding the relevant standard shall suffice.

Article 3

The EFTA States and the CSFR respectively may ask for further information on a draft technical regulation notified in accordance with this procedure.

Article 4

1. The exchange of notifications between the EFTA States and the CSFR shall take place through the EFTA Secretariat.

2. Through the EFTA Secretariat, the EFTA States and the CSFR may make comments upon the drafts communicated.

Article 5

The time-limit for comments on notifications shall be three months from the date of receipt by the EFTA Secretariat of the text of the draft regulation. During this period the draft technical regulation may not be adopted.

Article 6

An additional notification shall indicate to what extent it has been possible to take account of any comments received from the EFTA States and the CSFR respectively, any change of substance made as compared with the notified draft, as well as the date of entry into force of the regulation.

Article 7

The standstill period of three months shall however not apply when for urgent reasons relating to the protection of public health or safety, the protection of health and life of animals or plants, the competent authorities are obliged to prepare technical regulations in

a very short period of time in order to enact or introduce them immediately without any consultations being possible. The reasons which warrant the urgency of the measures taken shall be given.

Article 8

The EFTA States and the CSFR shall, within the framework of this Agreement, hold regular consultations to ensure the satisfactory functioning of the procedure.

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ANNEX XI**ON INTELLECTUAL PROPERTY****Article 1** - Definition and scope of protection

"Intellectual property protection" includes in particular protection of copyright, comprising computer programmes and databases, and neighbouring rights, trademarks, geographical indications, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information on know-how.

Article 2 - International conventions

(1) The States Parties to this Agreement agree to comply by 1 January 1997 with the substantive standards of the following multilateral agreements :

- Paris Convention of 20 March 1883 for the Protection of Industrial Property (Stockholm Act, 1967);
- Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works (Paris Act, 1971);
- International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome Convention);
- European Patent Convention of 5 October 1973.

(2) The States Parties to this Agreement shall make best endeavours to adhere to the conventions listed in paragraph 1, as well as to other multilateral agreements facilitating cooperation in the field of intellectual property rights.

Article 3 - Provisions on trademarks, geographical indications and compulsory licencing of patents

The States Parties to this Agreement shall also ensure in their national laws the following:

- adequate and effective protection of trademarks for goods and services, in particular of internationally well known trademarks;
- adequate and effective means to protect geographical indications, including appellations

of origin, with regard to all products, at least to the extent that their use is misleading the public;

- compulsory licensing of patents shall be non-exclusive, non-discriminatory, subject to compensation commensurate with the market value for the licence of the patent and to judicial review. The scope and duration of such licence shall be limited to the purpose for which it was granted. Licences granted on the grounds of non-working shall be used only to the extent necessary to satisfy the local market on reasonable commercial terms.

Article 4 - Acquisition, maintenance and enforcement of intellectual property rights

The States Parties to this Agreement shall ensure that the procedures for grant or registration or maintenance of intellectual property rights and the enforcement procedures be fair and equitable. They shall not be unnecessarily complicated and costly, or entail unreasonable time-limits or unwarranted delays. Enforcement provisions shall include in particular injunctions, damages adequate to compensate for the injury suffered by the right holder, as well as provisional measures, including *inaudita altera parte* ones.

Article 5 - Technical assistance and co-operation; consultation

1. The States Parties to this Agreement shall establish appropriate modalities for technical assistance and co-operation of their respective authorities. To this end, they shall co-ordinate efforts with relevant international organizations, such as the World Intellectual Property Organization (WIPO) and the European Patent Organisation (EPO), it being without prejudice to any parallel efforts of technical assistance, cooperation and coordination.
2. The States Parties to this Agreement agree to promptly hold expert consultations, at the request of any State Party to this Agreement, on activities relating to the existing or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as the General Agreement on Tariffs and Trade and WIPO, as well as relations of Parties with third countries on matters concerning intellectual property.

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ANNEX XIION THE INTERPRETATION OF ARTICLE 19

The EFTA States and the CSFR agree that the application of Article 19 shall be guided by the following criteria:

- (a) Only those measures can be classified as State aid which result in a net transfer of funds from State sources to the recipient through direct subsidies or which result in tax revenues foregone through tax concession; aid granted under schemes which are fully paid for by the beneficiaries are not State aid in the sense of Article 19; when assessing effects of State aid, the cumulative effects of all types of aid measures awarded to recipients are to be taken into consideration.
- (b) The following measures, in general fall outside, the scope of Article 19:
 - (i) credits and loans from State sources or agencies, if the interest and capital repayments are in accordance with current market conditions;
 - (ii) guarantees given by States or State agencies, if the premiums cover the long-term cost of the scheme;
 - (iii) equity injections by States or State agencies if the rate of return on such investments can reasonably be expected to be at least equal to the cost of State borrowing;
 - (iv) tax measures including social security charges that are part of the general national income norm for tax purposes, available to all enterprises, and uniformly applied in a country.
- (c) The following measures are examples of types of aid normally consistent with the provisions of Article 19:
 - (i) aid to research, development and innovation, provided it is clearly intended for the stimulation of such activities and that such activities are at a pre-competitive level; the pre-competitive level is understood to include applied research and development up to and including the development of a first prototype; such aid may be awarded up to a rate of 50 per cent of project costs or at

differentiated tax rates of equivalent effect; basic research may be aided to a greater extent; the closer to the market place a project is, the lower the degree of subsidizations should be;

- (ii) aid given to sectors with problems of overcapacity to rationalize the structure of industry by ensuring an orderly downscaling of production and employment; such measures should strictly be limited in duration and be accompanied by an adjustment programme; when evaluating problems of overcapacity the international situation as a whole and not merely in the country in question is to be taken into account;
- (iii) general aid to export promotion such as national weeks, store promotion, industrial fairs, provided that such aid is not company-specific;
- (iv) regional development aid to the extent that it does not interfere with conditions of fair competition; its purpose must be to put industries in regional development areas on an equal economic footing with industries in other parts of the country and not to increase capacity in sectors already suffering from problems of overcapacity; the definition of regional development areas, including areas in industrial decline, lies within the sole competence of the State Parties to this Agreement, which may be requested to furnish statistics detailing the reasons for the designation of such areas;
- (v) the aid in form of general public services to trade and industry on terms and conditions not favouring certain sectors and enterprises;
- (vi) general aid for the creation of new employment opportunities provided such jobs are not in sectors already suffering from overcapacity;
- (vii) environmental aid, under the general principle that the polluter-pays-principle is observed; investment specifically designated to reduce pollution may be aided up to a rate of 25 per cent or at differentiated tax rates of equivalent effect; recognizing the existence of

different qualities of legislation or standards in other countries and their potential impact on trade and competition, the degree of subsidizations for specific industries shall be kept under constant review;

- (viii) aid to small and medium-sized enterprises if intended to offset disadvantages directly linked to the size of the firm in question, such enterprises being understood as employing not more than 100 people and having an annual turnover of less than 10 million ECUs.

d) The following measures are examples of types of aid normally not consistent with Article 19:

- (i) aid to set against operating losses of enterprises, either directly or through the foregoing of payments due to public authorities;
- (ii) the injection of equity capital in firms if it has the same effect as to set aid against operating losses;
- (iii) aid to production in problem sectors suffering from structural overcapacity or to enterprises in difficulties if not accompanied by an adjustment programme and strictly limited in duration;
- (iv) aid given as a rescue measure to specific firms if not given merely to provide time for the development of long-term solutions and to avoid acute social problems;
- (v) aid measures, including indirect taxes, that are applied in such a way as to discriminate in favour of domestically-produced goods and against like goods produced in another State Party to this Agreement;
- (vi) the forms of aid to exports of goods to other State Parties to this Agreement as described in the Appendix.

* * * * *

APPENDIX**ILLUSTRATIVE LIST OF FORMS OF EXPORT AID REFERRED TO IN
ANNEX XII (d) (vi)**

- (a) Currency retention schemes or any similar practices which involve a bonus on exports or re-exports.
- (b) The provision by governments of direct subsidies to exporters.
- (c) The remission, calculated in relation to exports, of direct taxes or social welfare charges on industrial or commercial enterprises.
- (d) The exemption, in respect of exported goods, from charges or taxes, other than charges in connection with importation or indirect taxes levied at one or several stages on the same goods if sold for internal consumption, or the payment, in respect of exported goods, of amounts exceeding those effectively levied at one or several stages on these goods in the form of indirect taxes or of charges in connection with importation or in both forms.
- (e) In respect of deliveries by governments or governmental agencies of imported raw materials for export business on different terms than for domestic business, the charging of prices below world prices.
- (f) In respect of government export credit guarantees, the charging of premiums at rates which are manifestly inadequate to cover the long-term operating costs and losses of the credit insurance institutions.
- (g) The grant by governments (or special institutions controlled by governments) of export credits at rates below those which they have to pay in order to obtain the funds so employed.
- (h) The government bearing all or part of the costs incurred by exporters in obtaining credit.

ANNEX XIIITRANSPARENCY OF STATE AID MEASURES

Transparency measures provided for in Article 19, paragraph 4, of the Agreement, shall, inter alia, comprise:

- Annual reporting on the total amount and distribution of aid;
- notification of new aid schemes, if possible, in advance of implementation, and not later than 60 days after the date of implementation, and
- an obligation to provide upon request information on existing aid schemes and particular individual cases.

The Joint Committee shall within one year after the entry into force of the Agreement adopt the necessary rules for the implementation of transparency measures.

* * * * *

PROTOCOL E

CONCERNING THE TREATMENT THAT MAY BE APPLIED BY
LIECHTENSTEIN AND SWITZERLAND TO IMPORTS OF CERTAIN
PRODUCTS SUBJECT TO THE SCHEME FOR BUILDING UP COMPULSORY
RESERVES

Liechtenstein and Switzerland may subject to a scheme of compulsory reserves products which are indispensable for the survival of the population, and in the case of Switzerland for the army, in times of serious supply shortages and the production of which in Liechtenstein and Switzerland is insufficient or non-existent and the characteristics and nature of which enable reserves to be built up.

Liechtenstein and Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between the products imported from the other States Parties to this Agreement and like or substitute national products.

* * * * *

ANNEX XIV

REFERRED TO IN ARTICLE 33

Application of Article 22 of EFTA-CSFR Agreement

1. Where the CSFR is taking exceptional measures authorized under Article 22 of this Agreement and where those measures concern products imported also from Finland, and where imports from Finland of the products concerned contribute, or are expected to contribute, appreciably to the problems giving rise to the measures under Article 22, the CSFR may, after consultation with Finland, apply Article 22 also in respect of such products originating in Finland.

Agreement Finland - CSFR

2. The duty-free admission provided for in the Agreement between Finland and the CSFR shall be granted in trade between the two countries upon presentation of the declaration of origin foreseen by the rules of origin of that Agreement.

3. The Declaration of origin may be issued in Finland or the CSFR only in respect of products fulfilling the rules of origin of that Agreement.

4. The Rules of origin allow the use of material originating in Finland and in the CSFR (bilateral cumulation) whereas material originating in other EFTA States than Finland are considered to be of third-country origin.

Agreement EFTA - CSFR

5. The treatment provided for by virtue of the Agreement EFTA - CSFR shall be granted in trade between Finland and the CSFR upon presentation of evidence of origin foreseen by that Agreement (EUR.1 and invoice declaration).

6. Such evidence of origin may be issued in Finland or the CSFR in respect of products fulfilling the rules of origin of that Agreement.

7. The rules of origin allow the use of material originating in other EFTA States and, under the conditions of Article 1, paragraph 2, of Protocol B, in Poland and Hungary.

UNILATERAL DECLARATION
BY AUSTRIA

Austria reserves the right not to include transit traffic and transit related matters in the discussions referred to in Article 30 and in arrangements which may result from such discussions.

RECORD OF UNDERSTANDINGS RELATING TO THE AGREEMENT BETWEEN
THE EFTA STATES AND THE CSFR

1. The EFTA States and the CSFR recognize that there is a certain parallelism between the levels of concessions regarding tariffs, quantitative restrictions, charges and measures having equivalent effect at the entry into force of the free trade Agreement EFTA States-CSFR and the Europe Agreement EC-CSFR. The EFTA States and the CSFR further recognize that this parallelism should basically be maintained during the whole transitional period. The possibility of applying such parallelism to concessions exchanged under special conditions will be considered in the Joint Committee.

2. The EFTA States and the CSFR agree to closely co-ordinate their efforts in training those concerned with the use of the simplified procedure laid down in Protocol B with regard to the issue, control and verification of evidence of origin in order to enable them to be authorized to use this procedure. The simplified procedure shall be used in a restricted way and its implementation be subject to deliberations in the Sub-Committee on origin and customs matters.

3. The CSFR shall notify the EFTA States of all the arrangements made to establish the administrative co-operation between the CSFR, Hungary and Poland for the implementation of Protocol B and of changes thereto.

4. (a) The EFTA States and the CSFR agree that the provisions in Article 23 of Protocol B shall not apply until 1 January 1994. This derogation may be prolonged by the Joint Committee taking into account the practice applied between the CSFR and the European Economic Community.

(b) If it is established that, because of the effect of the derogation from Article 23, a product is imported into the territory of a State Party to this Agreement in such increased quantities or under conditions which cause, or threaten to cause, serious injury to producers of similar or directly competitive goods in the State Party concerned, the provisions of Article 23 will be re-introduced in respect of such a product.

(c) As to the procedure for the application of the safeguard measures, the provisions of Article 25 of the Agreement shall apply *mutatis mutandis*, in particular paragraphs 3(b) and 6 of that Article.

5. The EFTA States and the CSFR agree that exceptions listed in Annexes V, VIII and IX to Article 7 and Article 9 will be subject to consultation in the Joint Committee after the entry into force of the Agreement concluded between the EFTA States and the European Community on the establishment of a European Economic Area.

6. This Agreement shall not preclude prohibitions or restrictions of imports, exports or goods in transit justified on grounds of the protection of the environment, imposed under the provisions of Article 10, provided such prohibitions or restrictions are made effective in conjunction with equivalent measures imposed domestically or undertaken in pursuance of obligations under an intergovernmental agreement on the environment. Any difficulty in interpreting the notion "protection of the environment" in the context of Article 10 of this Agreement shall be examined by the Joint Committee.

7. A company from the EFTA States and a company from the CSFR respectively shall, for the purpose of the Agreement, mean a company or a firm set up in accordance with the laws of a Member State of the European Free Trade Association or of the CSFR respectively.

8. For the purpose of interpreting Article 19, paragraph 3, the States Parties to this Agreement agree that the term "higher intensity" refers to the level of aid granted by way of measures contained in Annex XII, paragraph (c), and that the application of normally inconsistent measures under paragraph (d) could be temporarily justified by the restructuring of the CSFR's economy, provided that these practices are compatible with the rules on state aid in the Agreement establishing an Association between the CSFR and the European Community, as implemented by the Parties to that Agreement.

9. The EFTA States and the CSFR agree to hold consultations in the Joint Committee with a view to consider the possibilities of complementing the criteria set out in Annexes XII and XIII to Article 19 by the criteria arising from the Agreement between the EFTA States and the European Economic Community on the establishment of a European Economic Area, after that Agreement will have entered into force.

10. The EFTA States and the CSFR agree that in case specific safeguards are applied between the EC and the CSFR in their trade in textiles and ready made garments, those mechanisms that are agreed or otherwise used between the EC and the CSFR in this sector will be used whenever appropriate. The access to markets of the States Parties to this Agreement will nevertheless, without prejudice to Article 22, in such cases not be less favourable, as far as duties, quantitative restrictions, charges and measures having equivalent effect are concerned, than at the entry into force of this Agreement.

11. With reference to paragraph 3 of Article 22, if there is a disagreement with regard to the actual value of imports of industrial products, international trade statistics such as those of ECE, GATT and OECD will serve as a basis.

12. The EFTA States and the CSFR consider that an arbitration procedure could be envisaged for disputes which cannot be settled through consultations between the States Parties concerned or in the Joint Committee. Such a possibility, for instance regarding Article 18, will be further examined in the Joint Committee.

[TRADUCTION — TRANSLATION]

ACCORD¹ ENTRE LES ÉTATS DE L'AELE ET LA RÉPUBLIQUE FÉDÉRALE TCHÈQUE ET SLOVAQUE

PRÉAMBULE

La République d'Autriche, la République de Finlande, la République d'Islande, la Principauté de Liechtenstein, le Royaume de Norvège, le Royaume de Suède, la Confédération helvétique (ci-après dénommés les Etats de l'AELE) et la République fédérale tchèque et slovaque (ci-après dénommée la RFTS),

Rappelant leur intention de participer activement au processus de l'intégration économique de l'Europe et se déclarant prêts à coopérer à la recherche des moyens de renforcer ce processus,

Considérant l'importance des liens existant entre les Etats de l'AELE et la RFTS et les valeurs qu'ils partagent, et reconnaissant en outre que les Etats de l'AELE et la RFTS souhaitent renforcer ces liens et établir des relations étroites et durables,

Eu égard à la déclaration signée par les Etats de l'AELE et de la RFTS à Gothenbourg en juin 1990,

Rappelant leur ferme engagement à l'égard de l'Acte final de la Conférence sur la sécurité et la coopération en Europe², de la Charte de Paris pour une nouvelle Europe³ et notamment les principes contenus dans le document final de la CSCE de Bonn sur la coopération économique en Europe⁴,

¹ Entré en vigueur le 1^{er} juillet 1992 pour les Etats signataires suivants qui avaient déposé leur instrument de ratification ou d'acceptation auprès du Gouvernement suédois, y compris la République fédérale tchèque et slovaque, conformément au paragraphe 2 de l'article 39 :

<i>Participant</i>	<i>Date du dépôt de l'instrument de ratification</i>	
Norvège.....	30 juin	1992
République fédérale tchèque et slovaque	9 juin	1992
Suède.....	18 juin	1992

Par la suite, l'Accord est entré en vigueur pour les Etats signataires suivants le premier jour du deuxième mois suivant le dépôt de leur instrument de ratification ou de succession auprès du Gouvernement suédois, conformément au paragraphe 3 de l'article 39 :

<i>Participant</i>	<i>Date du dépôt de l'instrument de ratification ou de succession (d)</i>	
Finlande.....	13 octobre	1992
(Avec effet au 1 ^{er} décembre 1992.)		
Suisse.....	29 octobre	1992
(Avec effet au 1 ^{er} décembre 1992. Appliqué à titre provisoire à compter du 1 ^{er} juillet 1992.)		
Autriche*.....	30 octobre	1992
(Avec effet au 1 ^{er} décembre 1992.)		
Islande.....	27 novembre	1992
(Avec effet au 1 ^{er} janvier 1993.)		

* Voir p. 734 du présent volume pour le texte de la déclaration faite lors de la ratification.

² *Documents d'actualité internationale*, nos 34-35-36 (26 août-2 et 9 septembre 1975), p. 642 (La Documentation française).

³ Nations Unies, *Documents officiels de l'Assemblée générale, quarante-cinquième session*, document A/45/859, p. 3.

⁴ *International Legal Materials*, vol. XXIX, n° 4 (1990), p. 1054, American Society of International Law [anglais seulement].

Réaffirmant leur engagement à l'égard d'une démocratie pluraliste fondée sur le respect du droit, des droits de l'homme et des libertés fondamentales et rappelant leur adhésion au Conseil de l'Europe,

Fermement convaincus que le présent Accord favorisera la création d'une zone élargie et harmonieuse de libre-échange en Europe, constituant ainsi une contribution intéressante à l'intégration européenne,

Résolus dans ce but à éliminer progressivement les obstacles à pratiquement tous leurs échanges, conformément à l'Accord général sur les tarifs douaniers et le commerce¹,

Se déclarant prêts à examiner, en tenant compte de tout facteur pertinent, la possibilité d'intensifier leurs relations en vue de les étendre à des domaines qui ne sont pas couverts par le présent Accord,

Considérant qu'aucune disposition du présent Accord ne peut être interprétée comme étant de nature à dispenser les Etats parties au présent Accord des obligations qu'ils ont contractées au titre d'autres accords internationaux, et en particulier de l'Accord général sur les tarifs douaniers et le commerce,

Ont décidé, dans la poursuite des objectifs ci-dessus de conclure le présent Accord :

Article premier

OBJECTIFS

1. Les Etats de l'AELE et la RFTS s'engagent à établir progressivement au cours d'une période de transition s'achevant le 30 juin 2002 une zone de libre-échange conformément aux dispositions du présent Accord.

2. Les objectifs du présent Accord, lequel est fondé sur les relations commerciales entre économies de marché, sont les suivants :

a) Favoriser, grâce à l'expansion des échanges commerciaux réciproques, l'évolution harmonieuse de relations économiques entre les Etats de l'AELE et ainsi favoriser dans ces derniers et en RFTS le progrès de l'activité économique, l'amélioration des conditions de vie et d'emploi, et l'accroissement de la productivité ainsi que de la stabilité financière;

b) Assurer des conditions équitables de concurrence pour les échanges commerciaux entre les Etats parties au présent Accord;

c) Contribuer de cette façon, grâce à la suppression des obstacles au commerce, au développement et à l'essor harmonieux du commerce mondial.

Article 2

CHAMP D'APPLICATION

L'Accord s'appliquera :

a) Aux produits relevant des chapitres 25 à 97 du Système harmonisé de désignation et de codification des marchandises², à l'exclusion des produits énumérés à l'Annexe I;

¹ Nations Unies, *Recueil des Traités*, vol. 55, p. 187.

² Voir « Convention internationale sur le Système harmonisé de désignation et de codification des marchandises », dans le *Recueil des Traités* des Nations Unies, vol. 1503, p. 3.

b) Aux produits spécifiés dans le Protocole A, compte dûment tenu des arrangements prévus dans ledit Protocole;

c) Aux poissons et aux autres produits de la mer, qui figurent à l'Annexe II; originaires d'un Etat de l'AELE ou de la RFTS.

Article 3

RÈGLES D'ORIGINE ET COOPÉRATION EN MATIÈRE D'ADMINISTRATION DOUANIÈRE

1. Le Protocole B énonce les règles d'origine et les méthodes de coopération administrative.

2. Les Etats parties au présent Accord s'engagent à prendre les mesures, y compris des examens périodiques de la situation par le Comité mixte et des arrangements de coopération administrative, propres à assurer l'application effective et harmonieuse des dispositions des articles 4 à 9, 14 et 23 de l'Accord et du Protocole B, et de réduire dans toute la mesure du possible les formalités auxquelles sont soumis les échanges et de mettre au point des situations mutuellement satisfaisantes pour résoudre toutes les difficultés soulevées par l'application desdites dispositions.

Article 4

DROITS DE DOUANE SUR LES IMPORTATIONS ET TAXES D'EFFET ÉQUIVALENT

1. Aucun nouveau droit de douane sur les importations ou taxes d'un effet équivalent ne sera introduit dans les échanges commerciaux entre les Etats de l'AELE et la RFTS.

2. Lors de l'entrée en vigueur du présent Accord, les Etats de l'AELE s'engagent à abolir tous les droits de douane sur les importations et les taxes d'effet équivalent en ce qui concerne les produits originaires de la RFTS, exception faite des produits spécifiés à l'Annexe III, pour lesquels les droits de douane sur les importations et les taxes d'effet équivalent seront progressivement abolis, conformément aux dispositions exposées dans ladite Annexe.

3. Pour les produits spécifiés en Annexe IV, originaires d'un Etat de l'AELE, la RFTS s'engage à abolir tous les droits de douane sur les importations et les taxes d'effet équivalent, conformément aux dispositions exposées dans ladite Annexe.

Article 5

DROITS DE BASE

1. Pour chaque produit, le droit de douane de base, auquel les réductions successives prévues dans le présent Accord doivent être appliquées, sera pour ce qui est des Etats de l'AELE le droit de douane de la nation la plus favorisée applicable le 1^{er} octobre 1991.

2. Le droit de base pour ce qui est de la RFTS sera le taux de droit de douane de la nation la plus favorisée applicable le 1^{er} janvier 1992.

3. Si, après l'entrée en vigueur du présent Accord, une quelconque réduction de tarifs douaniers est appliquée sur une base erga omnes, en particulier des réduc-

tions résultant d'accords sur les tarifs douaniers conclus à la suite du Cycle d'Uruguay de négociations commerciales multilatérales, lesdits droits réduits remplaceront les droits de base mentionnés au paragraphe 1 à partir de ladite date.

4. Les droits réduits calculés conformément à l'article 4 seront appliqués arrondis à la première décimale ou, dans le cas de droits spécifiques, à la deuxième.

Article 6

DROITS DE DOUANE DE NATURE FISCALE

1. Les dispositions des paragraphes 1 à 3 de l'article 4 s'appliqueront aux droits de douane de nature fiscale sauf dans les cas prévus par le Protocole C.

2. Les Etats parties au présent Accord peuvent remplacer un droit de douane de nature fiscale ou l'élément fiscal d'un droit de douane par un impôt interne.

Article 7

DROITS DE DOUANE SUR LES EXPORTATIONS ET TAXES D'EFFET ÉQUIVALENT

1. Aucun nouveau droit de douane sur les exportations ou taxe d'effet équivalent ne sera introduit dans les échanges entre les Etats de l'AELE et la RFTS.

2. Les Etats de l'AELE et la RFTS s'engagent à abolir entre eux, à la date de l'entrée en vigueur du présent Accord, tous droits de douane sur les exportations et toutes taxes d'effet équivalent, sauf dans les cas prévus à l'Annexe V.

Article 8

RESTRICTIONS QUANTITATIVES SUR LES IMPORTATIONS ET MESURES D'EFFET ÉQUIVALENT

1. Aucune nouvelle restriction quantitative sur les importations ou mesure d'effet équivalent ne sera introduite dans les échanges commerciaux entre les Etats de l'AELE et la RFTS.

2. Les restrictions quantitatives et les mesures d'effet équivalent sur les importations vers les Etats de l'AELE seront abolies à la date de l'entrée en vigueur du présent Accord, sauf dans les cas prévus à l'Annexe VI.

3. Les restrictions quantitatives et les mesures d'effet équivalent sur les importations en RFTS seront abolies à la date de l'entrée en vigueur de l'Accord, sauf dans les cas prévus à l'Annexe VII.

Article 9

RESTRICTIONS QUANTITATIVES SUR LES EXPORTATIONS ET MESURES D'EFFET ÉQUIVALENT

1. Aucune nouvelle restriction quantitative sur les exportations ou mesure d'effet équivalent ne sera introduite dans les échanges commerciaux entre les Etats de l'AELE et la RFTS.

2. Les restrictions quantitatives sur les exportations des Etats de l'AELE et les mesures d'effet équivalent seront abolies à la date de l'entrée en vigueur de l'Accord, sauf dans les cas prévus à l'Annexe VIII.

3. Les restrictions quantitatives sur les exportations de la RFTS et les mesures d'effet équivalent seront abolies lors de l'entrée en vigueur de l'Accord, sauf dans les cas prévus à l'Annexe IX.

Article 10

EXCEPTIONS GÉNÉRALES

Le présent Accord ne fait pas obstacle aux interdictions ou restrictions d'importations, d'exportations ou de transits de marchandises justifiés par des raisons de moralité publique, d'ordre public, de sécurité publique, de protection de la santé et de la vie des personnes et des animaux, ou de la préservation des végétaux et de l'environnement; de protection des trésors nationaux ayant une valeur historique, artistique ou archéologique; de protection de la propriété intellectuelle, de la réglementation applicable à l'or ou à l'argent, ou de la conservation des ressources naturelles épuisables, si ces mesures sont applicables en conjonction avec des restrictions sur la production ou la consommation intérieure. Toutefois, ces interdictions ou restrictions ne doivent constituer ni un moyen de discrimination arbitraire, ni une restriction déguisée dans le commerce entre les Etats parties au présent Accord.

Article 11

MONOPOLES D'ETAT

1. Les Etats parties au présent Accord veilleront à ce que tout monopole d'Etat présentant un caractère commercial soit aménagé, sous réserve des dispositions énoncées dans le Protocole D, de manière à exclure toute discrimination entre les ressortissants des Etats de l'AELE et ceux de la RFTS, quant aux conditions d'approvisionnement et de commercialisation des marchandises.

2. Les dispositions du présent article s'appliquent à tout organisme par lequel les autorités compétentes des Etats parties au présent Accord, *de jure* ou *de facto*, contrôlent, dirigent ou influencent de façon notable, directement ou indirectement, les importations ou les exportations entre les Etats parties au présent Accord. Ces dispositions s'appliquent également aux monopoles qu'un Etat a délégués à des tiers.

Article 12

PROCÉDURE D'INFORMATION SUR LE PROJET DE RÉGLEMENTATION TECHNIQUE

Les Etats de l'AELE et la RFTS s'informeront le plus tôt possible et conformément aux dispositions énoncées dans l'Annexe X du projet de réglementation technique et des projets d'amendements qui s'y rapportent, qu'ils ont l'intention de publier.

Article 13

COMMERCE DE PRODUITS AGRICOLES

1. Les Etats parties au présent Accord s'engagent à favoriser, autant que le leur permettent leurs politiques agricoles, le développement harmonieux du commerce de produits agricoles.
2. Pour atteindre lesdits objectifs, chaque Etat de l'AELE et la RFTS s'engagent à conclure un accord bilatéral prévoyant des mesures pour faciliter le commerce des produits agricoles.
3. Les Etats parties au présent Accord s'engagent à appliquer sans discrimination le règlement vétérinaire, sanitaire et phytosanitaire et à n'adopter aucune mesure nouvelle ayant pour effet d'entraver indûment le commerce.

Article 14

IMPOSITIONS INTÉRIEURES

1. Les Etats parties au présent Accord s'abstiennent de toutes mesures ou pratiques de nature fiscale interne, établissant directement ou indirectement, une discrimination entre les produits originaires d'un Etat de l'AELE et les produits similaires originaires de la RFTS.
2. Les produits exportés vers le territoire d'un des Etats parties au présent Accord ne peuvent pas bénéficier d'un remboursement des impôts internes dépassant le montant des impositions intérieures directes ou indirectes qui les ont frappés.

Article 15

PAIEMENTS

1. Les paiements afférants aux échanges commerciaux entre un Etat de l'AELE et la RFTS, ainsi que le transfert de ces paiements vers le territoire d'un Etat partie au présent Accord, dans lequel réside le créancier, ne sont soumis à aucune restriction.
2. Les Parties s'abstiennent de toute restriction de changes ou de caractère administratif concernant l'octroi, le remboursement ou l'acceptation des crédits à court ou à moyen terme, couvrant les transactions commerciales auxquelles participent un résident.
3. Jusqu'au moment où la devise de la RFTS sera pleinement convertible, au sens de l'Article VIII du Fonds monétaire international¹, la RFTS se réserve le droit d'appliquer des restrictions de change liées à l'octroi ou à la prise de crédits à court et à moyen terme dans la mesure permise par le statut de la RFTS auprès du FMI, à condition que lesdites restrictions soient appliquées d'une manière non discriminatoire. Elles seront appliquées de façon à causer le moins de gêne possible au présent Accord. La RFTS informera le Comité mixte rapidement de l'introduction de ces mesures et de tout changement qui pourrait y être apporté.

¹ Nations Unies, *Recueil des Traités*, vol. 2, p. 39.

Article 16

MARCHÉS PUBLICS

1. Les Etats parties au présent Accord considèrent la libéralisation effective de leurs marchés publics respectifs comme un objectif souhaitable et important du présent Accord.

2. A partir de l'entrée en vigueur du présent Accord, les Etats de l'AELE accorderont à des sociétés de la RFTS l'accès à leurs procédures d'adjudication sur leurs marchés publics respectifs, conformément à l'Accord relatif aux marchés publics du 12 avril 1979¹, amendé par un Protocole des amendements du 2 février 1987², négocié sous les auspices de l'Accord général sur les tarifs douaniers et le commerce. La RFTS, tenant compte de la restructuration et de l'évolution de son économie, veillera à ce que les sociétés des Etats de l'AELE aient progressivement accès, suivant les mêmes critères, aux procédures d'adjudication de son marché d'achats publics.

3. Le plus rapidement possible après l'entrée en vigueur de l'Accord, les Etats parties au présent Accord élaboreront et ajusteront les règles, conditions et pratiques régissant la participation aux contrats d'achats publics, accordés par les autorités publiques et les entreprises publiques et par des entreprises privées qui bénéficient de droits spéciaux ou exclusifs, de façon à garantir un accès libre, la transparence et l'absence de discrimination entre fournisseurs potentiels des Etats parties au présent Accord. Le dosage optimal des droits et des obligations entre les Etats parties au présent Accord sera réalisé au plus tard à la fin de la période de transition.

4. Le Comité mixte recommandera ou approuvera, le cas échéant, les modalités pratiques de cette évolution, y compris notamment le champ d'application, le calendrier et les règles devant être appliquées.

5. Les Etats parties au présent Accord concernés s'efforceront d'accéder aux accords pertinents négociés sous les auspices de l'Accord général sur les tarifs douaniers et le commerce.

Article 17

PROTECTION DE LA PROPRIÉTÉ INTELLECTUELLE

1. Les Etats parties au présent Accord s'engagent à accorder et à garantir une protection adéquate, effective et non discriminatoire des droits de propriété intellectuelle, y compris les mesures pour garantir la jouissance de ces droits, contre toute atteinte, notamment la contrefaçon et la piraterie. Les obligations particulières sont énumérées en Annexe XI.

2. Les Etats parties au présent Accord n'accorderont pas un traitement moins favorable à leurs ressortissants respectifs dans le domaine de la propriété intellectuelle que celui qu'ils accordent aux ressortissants de tout pays tiers. Tout avantage, privilège, faveur ou immunité découlant :

¹ Nations Unies, *Recueil des Traités*, vol. 1235, p. 259.

² *Ibid.*, vol. 1511, p. 287.

a) D'accords bilatéraux existants pour un Etat partie au présent Accord, lors de l'entrée en vigueur du présent Accord, comme notifié aux autres Etats parties au 1^{er} janvier 1993;

b) D'accords multilatéraux existants ou prévisibles, y compris les accords régionaux sur l'intégration économique auxquels les Etats parties au présent Accord n'adhèrent pas tous,

peuvent être exemptés de ladite obligation, à condition que cela ne constitue pas une discrimination arbitraire ou injustifiable des ressortissants des autres Etats parties.

La disposition de l'alinéa *b* peut être soumise à des consultations et, le cas échéant, à un réexamen à la demande d'un quelconque Etat partie au présent Accord, en vue de prendre en considération l'évolution liée à l'intégration économique.

3. Deux Etats parties ou plus au présent Accord peuvent signer d'autres accords dont les termes vont au-delà de ceux du présent Accord, sous réserve que lesdits accords soient ouverts à tous les Etats parties au présent Accord à des conditions équivalentes à celles auxquelles ont été signés les accords et que ces Etats soient prêts à participer en toute bonne foi aux négociations organisées dans ce but.

Article 18

RÈGLES DE CONCURRENCE ENTRE ENTREPRISES

1. Sont incompatibles avec le fonctionnement du présent Accord, dans la mesure où ils sont susceptibles d'affecter les échanges entre un Etat de l'AELE et la RFTS

a) Tous accords entre entreprises, toutes décisions d'associations entre entreprises et toutes pratiques concernées entre entreprises ayant pour objet ou pour effet d'empêcher, de restreindre ou de fausser le jeu de la concurrence;

b) L'exploitation abusive par une ou plusieurs entreprises d'une position dominante dans les territoires des Etats parties au présent Accord ou dans une partie substantielle de ces territoires.

2. A partir de la troisième année suivant l'entrée en vigueur du présent Accord, les dispositions du paragraphe 1 s'appliqueront également aux activités des entreprises publiques et des entreprises auxquelles les Parties accordent des droits spéciaux ou exclusifs, dans la mesure où l'application desdites dispositions ne fait pas obstacle à l'accomplissement, *de jure* ou *de facto*, des tâches publiques qui leur sont assignées.

3. Si un Etat partie au présent Accord considère qu'une pratique donnée est incompatible avec les dispositions des paragraphes 1 et 2 et si ladite pratique cause ou menace de causer un préjudice grave aux intérêts dudit Etat partie ou des dommages matériels à son industrie nationale, il peut prendre les mesures appropriées après consultations au sein du Comité mixte ou trente jours après la demande concernant lesdites consultations.

Article 19

AIDE GOUVERNEMENTALE

1. Toute aide accordée par un Etat partie au présent Accord ou prélevée sur les ressources dudit Etat sous quelque forme que ce soit, qui fausse ou risque de fausser le jeu de la concurrence en favorisant certaines entreprises ou la production de certaines marchandises est pour autant qu'elle puisse affecter le commerce entre un Etat de l'AELE et la RFTS, réputée incompatible avec le bon fonctionnement du présent Accord.

2. Toute pratique contraire au paragraphe 1 devra faire l'objet d'une évaluation sur la base des critères exposés en Annexe XII.

3. Aux fins de l'application des dispositions des paragraphes 1 et 2, les Etats parties au présent Accord reconnaissent que pendant les cinq premières années qui suivent l'entrée en vigueur du présent Accord, la RFTS sera considérée comme une zone où le niveau de vie est anormalement bas et le chômage sérieux, ce qui sous-entend que la RFTS peut accorder une aide d'une plus grande ampleur que celle qui serait tolérée pour les Etats de l'AELE, conformément aux critères exposés en Annexe XII. Le Comité mixte peut, compte tenu de la situation économique de la RFTS, décider de prolonger l'application de ladite disposition.

4. Les Etats parties au présent Accord garantissent la transparence des mesures d'aide gouvernementale en échangeant des informations, comme prévu à l'Annexe XIII.

5. Si un Etat partie au présent Accord considère qu'une pratique particulière est incompatible avec les dispositions du paragraphe 1, il peut prendre les mesures appropriées contre ladite pratique, lesquelles ne dépasseront pas en importance le dommage causé par ladite pratique, conformément aux procédures fixées dans l'article 25.

Article 20

DUMPING

Si un Etat de l'AELE constate des pratiques de dumping au sens de l'Article VI de l'Accord général sur les tarifs douaniers et le commerce dans ses échanges avec la RFTS, ou si la RFTS constate des pratiques de dumping dans les mêmes conditions, dans ses échanges avec un Etat de l'AELE, l'Etat partie concerné peut prendre les mesures appropriées contre la pratique, conformément à l'Accord relatif à la mise en œuvre de l'Article VI de l'Accord général sur les tarifs douaniers et le commerce¹, et à la procédure exposée dans l'article 25.

Article 21

MESURES D'URGENCE APPLICABLES À L'IMPORTATION DE CERTAINS PRODUITS

Lorsqu'un produit quelconque est importé en quantités accrues et dans des conditions qui peuvent causer ou menacent de causer :

¹ Nations Unies, *Recueil des Traités*, vol. 651, p. 321.

a) Un préjudice grave aux producteurs nationaux de produits semblables ou directement concurrentiels dans le territoire de l'Etat importateur partie au présent Accord, ou

b) De graves perturbations dans un quelconque secteur de l'économie ou des difficultés susceptibles d'entraîner une détérioration grave de la situation économique de la région,

l'Etat partie concerné peut prendre les mesures appropriées dans les conditions et selon la procédure prévue à l'article 25.

Article 22

AJUSTEMENT STRUCTUREL

1. Des mesures exceptionnelles de durée limitée qui dérogent aux dispositions de l'article 4 peuvent être prises par la RFTS sous forme d'une majoration des droits de douane.

2. Lesdites mesures ne peuvent concerner que les industries naissantes ou certains secteurs en cours de restructuration ou affrontant de sérieuses difficultés, notamment lorsque celles-ci causent de graves problèmes sociaux.

3. Les droits de douane sur les importations applicables en RFTS aux produits originaires des Etats de l'AELE, introduits par lesdites mesures, ne peuvent pas dépasser 25 pour cent ad valorem et conservent un élément de préférence pour les produits originaires des Etats de l'AELE. La valeur totale des importations de produits passibles de ces mesures ne peut pas dépasser 15 pour cent du total des importations de produits industriels des Etats de l'AELE, comme définis à l'article 2 pendant la dernière année pour laquelle on dispose de statistiques.

4. Lesdites mesures seront appliquées pendant une période ne dépassant pas cinq ans, à moins qu'une durée plus longue ne soit autorisée par le Comité mixte. Elles cesseront de s'appliquer au plus tard à la fin de la période de transition.

5. Aucune mesure de ce type ne peut être introduite en ce qui concerne un produit si plus de trois ans se sont écoulés depuis l'élimination de tous les droits de douane et restrictions quantitatives ou taxes ou mesures d'effet équivalent concernant ledit produit.

6. La RFTS s'engage à informer le Comité mixte de toutes mesures exceptionnelles qu'elle a l'intention de prendre et, à la demande des Etats de l'AELE, des consultations seront organisées au sein du Comité mixte sur lesdites mesures et les secteurs auxquels elles s'appliquent avant leur entrée en vigueur. En prenant des mesures de ce type, la RFTS fournira au Comité mixte un calendrier pour l'élimination des droits de douane introduits au titre du présent article. Ledit calendrier prévoira une élimination de ces droits de douane commençant au plus tard deux ans après leur introduction, à des taux annuels égaux. Le Comité mixte peut décider d'un calendrier différent.

Article 23

RÉEXPORTATION ET PÉNURIE GRAVE

Lorsque l'application des dispositions des articles 7 et 9 donne lieu :

a) A la réexportation vers un pays tiers, à l'encontre duquel l'Etat exportateur partie au présent Accord maintient pour le produit en question des restrictions quantitatives à l'exportation, voire des mesures ou taxes d'effet équivalent, ou

b) A une pénurie grave d'un produit essentiel à l'Etat exportateur partie au présent Accord ou au risque d'une telle pénurie;

et lorsque les situations précitées causent ou risquent de causer de graves difficultés à l'Etat partie exportateur, ledit Etat partie peut prendre les mesures appropriées dans des conditions et selon la procédure prévue à l'article 25.

Article 24

DIFFICULTÉS DE BALANCE DES PAIEMENTS

1. Lorsqu'un Etat de l'AELE ou la RFTS éprouve ou est gravement menacé d'éprouver à très bref délai de graves difficultés de balance des paiements, l'Etat de l'AELE ou la RFTS selon le cas peut, conformément aux conditions fixées dans le cadre de l'Accord général sur les tarifs douaniers et le commerce, adopter des mesures de restrictions des échanges commerciaux de durée limitée et non discriminatoires, qui ne sauraient outrepasser le strict nécessaire, pour remédier à la situation de la balance des paiements. Les mesures seront progressivement assouplies à mesure que la situation de la balance des paiements s'améliore et elles seront éliminées lorsque la situation ne justifiera plus leur maintien. L'Etat de l'AELE ou la RFTS, selon le cas, informera les autres Etats parties au présent Accord et le Comité mixte de l'introduction de ces mesures et chaque fois que possible du calendrier pour leur suppression.

2. Les Etats parties au présent Accord s'efforceront néanmoins d'éviter l'imposition de mesures restrictives à des fins d'équilibre de la balance des paiements.

Article 25

PROCÉDURE D'APPLICATION DES MESURES DE SAUVEGARDE

1. Avant d'entamer la procédure d'application des mesures de sauvegarde énumérées dans les paragraphes suivants du présent article, les Etats parties au présent Accord s'efforceront de résoudre tous différends entre eux grâce à des consultations directes et informeront les autres Etats parties au présent Accord en conséquence.

2. Sans préjudice des dispositions du paragraphe 6 du présent article, un Etat partie qui envisage de recourir à des mesures de sauvegarde s'engage à en informer rapidement les autres Etats parties et le Comité mixte et à fournir tous les renseignements pertinents. Des consultations entre les Etats parties seront organisées sans délai au sein du Comité mixte en vue de trouver une solution généralement acceptable.

3. a) En ce qui concerne l'article 19, les Etats parties concernés donneront au Comité mixte toute l'assistance nécessaire pour examiner la situation et, le cas échéant, éliminer la pratique contestée. Si l'Etat partie en question ne peut mettre fin à la pratique contestée dans le délai fixé par le Comité mixte, ou si le Comité mixte ne peut atteindre un accord après consultation, ou après trente jours suivant

la demande de ces consultations, l'Etat partie concerné peut adopter les mesures appropriées pour résoudre les difficultés découlant de la pratique en question.

b) En ce qui concerne les articles 20, 21 et 23, le Comité mixte examinera l'affaire ou la situation et peut prendre toutes décisions nécessaires pour mettre un terme aux difficultés notifiées par l'Etat partie concerné. En l'absence d'une décision à ce sujet dans les trente jours suivant la présentation de l'affaire au Comité mixte, l'Etat partie concerné peut adopter les mesures nécessaires pour porter remède à la situation.

c) En ce qui concerne l'article 31, l'Etat partie concerné fournira au Comité mixte tous les renseignements pertinents nécessaires pour procéder à un examen approfondi de la situation en vue de rechercher une solution commune généralement acceptable. Si le Comité mixte ne peut mettre au point cette solution, ou si un délai de trois mois s'est écoulé depuis la date de la notification, l'Etat partie concerné peut prendre les mesures appropriées.

4. Les mesures de sauvegarde prises seront notifiées immédiatement aux Etats parties au présent Accord et au Comité mixte. Elles seront limitées en ce qui concerne leur portée et leur durée, à ce qui est strictement nécessaire pour remédier à la situation ayant donné lieu à leur application et ne seront pas plus importantes que le dommage causé par la pratique ou la difficulté en question. La priorité sera donnée aux mesures qui troubleront le moins le fonctionnement de l'Accord. Les mesures prises par la RFTS contre une action ou une omission d'un Etat de l'AELE ne peuvent affecter que le commerce avec ledit Etat. Les mesures prises contre une action ou une omission de la RFTS ne peuvent être prises que par celui ou ceux des Etats de l'AELE dont le commerce est affecté par ladite action ou omission.

5. Les mesures de sauvegarde prises feront l'objet de consultations régulières au sein du Comité mixte en vue de les assouplir ou de procéder à leur substitution le plus rapidement possible ou à leur abolition lorsque les conditions ne justifient plus leur maintien.

6. Lorsque des circonstances exceptionnelles exigeant une action immédiate rendent un examen préalable impossible, l'Etat partie concerné peut, dans le cas des articles 20, 21 et 23, appliquer immédiatement les mesures préventives et provisoires strictement nécessaires pour remédier à la situation. Les mesures seront notifiées sans retard et des consultations entre les Etats parties au présent Accord seront organisées le plus rapidement possible au sein du Comité mixte.

Article 26

EXCEPTIONS AU TITRE DE LA SÉCURITÉ

Rien dans le présent Accord n'empêchera un Etat partie au présent Accord de prendre toute mesure qu'il estime nécessaire en vue :

- a) D'empêcher la divulgation de renseignements contraires aux intérêts essentiels de sa sécurité,
- b) De protéger les intérêts essentiels de sa sécurité ou d'exécuter ses obligations internationales ou d'appliquer les politiques nationales,
- i) Relatives au commerce des armes, des munitions et de matériel de guerre, à condition que ces mesures ne portent pas préjudice aux conditions de la concurrence entre produits destinés à des usages spécifiquement militaires, ainsi qu'au

- commerce d'autres marchandises, matériaux ou services, tels qu'il s'exerce directement ou indirectement pour l'approvisionnement d'un établissement militaire; ou
- ii) Relatives à la non prolifération d'armes biologiques et chimiques, de l'armement atomique ou d'autres engins d'explosifs nucléaires; ou
 - iii) En temps de guerre ou en cas de grave tension internationale.

Article 27

LE COMITÉ MIXTE

1. La mise en œuvre du présent Accord sera contrôlée et administrée par un Comité mixte dont les travaux seront coordonnés au sein dudit Comité créé au titre de la Déclaration de Gothenbourg.

2. Pour assurer l'exécution satisfaisante de l'Accord, les Etats parties au présent Accord échangeront des informations et, à la demande de l'un quelconque d'entre eux, organiseront des consultations au sein du Comité mixte. Ce dernier se préoccupera de la possibilité de poursuivre l'élimination des obstacles au commerce entre les Etats de l'AELE et la RFTS.

3. Le Comité mixte peut prendre une décision dans les cas prévus dans le présent Accord. Sur d'autres sujets, il peut faire des recommandations.

Article 28

PROCÉDURES DU COMITÉ MIXTE

1. Pour assurer la mise en œuvre satisfaisante du présent Accord, le Comité mixte se réunira chaque fois que nécessaire, mais au moins une fois l'an. Chaque Etat partie au présent Accord peut demander l'organisation d'une réunion.

2. Le Comité mixte agira par accord mutuel.

3. Si un représentant au sein du Comité mixte d'un Etat partie au présent Accord a accepté une décision sous réserve de l'accomplissement des formalités constitutionnelles, la décision entrera en vigueur, si aucune date ultérieure n'est fixée, le jour où la suppression de la réserve est notifiée.

4. Aux fins du présent Accord, le Comité mixte adopte son règlement intérieur qui contiendra entre autres des dispositions pour la convocation des réunions et pour la désignation du président et pour son mandat.

5. Le Comité mixte peut décider de créer les sous-comités et groupes de travail qu'il jugera nécessaires pour l'assister dans l'exercice de ses fonctions.

Article 29

CLAUSE ÉVOLUTIVE

1. Lorsqu'un Etat partie au présent Accord estime qu'il serait utile dans l'intérêt des économies des Etats parties au présent Accord d'instaurer et de resserrer les relations établies par l'Accord en l'étendant à des domaines qui ne sont pas couverts par lui, ledit Etat partie soumettra une requête motivée aux Etats parties au présent Accord. Les Etats parties au présent Accord peuvent demander au Comité

mixte d'examiner ladite demande et, le cas échéant, de leur faire des recommandations, notamment en vue de l'ouverture de négociations.

2. Les accords découlant de la procédure mentionnée au paragraphe 1 seront soumis à ratification ou approbation par les Etats parties au présent Accord conformément à leurs propres procédures.

Article 30

SERVICES ET INVESTISSEMENTS

1. Les Etats parties au présent Accord reconnaissent l'importance croissante de certains secteurs tels que ceux des services et des investissements. Dans leurs efforts pour développer et élargir progressivement leur coopération, notamment dans le contexte de l'intégration européenne, ils coopéreront en vue de réaliser une libéralisation progressive et l'ouverture mutuelle des marchés pour les investissements et le commerce des services, en tenant compte des travaux pertinents du GATT.

2. Les Etats de l'AELE et la RFTS examineront au sein du Comité mixte ladite coopération en vue de développer et d'approfondir leurs relations dans le cadre de l'Accord.

Article 31

EXÉCUTION DES OBLIGATIONS

1. Les Etats parties au présent Accord prendront toutes les mesures nécessaires pour atteindre les objectifs de l'Accord et exécuter les obligations qui leur incombent à ce titre.

2. Si un Etat de l'AELE estime que la RFTS, ou si la RFTS estime qu'un Etat de l'AELE n'a pas rempli une obligation qui lui incombe au titre du présent Accord, l'Etat partie concerné peut prendre les mesures appropriées dans les conditions et conformément à la procédure fixée à l'article 25.

Article 32

ANNEXES ET PROTOCOLES

Les Annexes et les Protocoles au présent Accord en sont partie intégrante. Le Comité mixte peut décider d'amender les Annexes et les Protocoles A et B.

Article 33

RELATIONS COMMERCIALES RÉGIES PAR D'AUTRES ACCORDS

1. Le présent Accord s'applique aux relations commerciales entre, d'une part les Etats de l'AELE pris individuellement et de l'autre, la RFTS mais pas aux relations commerciales entre les différents Etats de l'AELE, excepté dans les cas prévus par le présent Accord.

2. a) L'Accord entre la Finlande et la RFTS relatif à la suppression réciproque d'obstacles au commerce, signé à helsinki le 19 septembre 1974¹, tel qu'amendé (ci-après dénommé l'Accord SF-CS) restera en vigueur pendant une période de transition à la fin de laquelle les avantages mutuels accordés par ledit Accord SF-CS auront été complètement remplacés par les avantages fournis par le présent Accord.

A ce stade, il sera mis fin à l'Accord SF-CS par une décision commune de ses Parties et les autres Parties au présent Accord seront informées de ladite décision sans retard.

b) Les dispositions des articles 7, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 23, 29 et 30 du présent Accord s'appliquent également *mutatis mutandis* au commerce entre la Finlande et la RFTS dans le cadre de l'Accord SF-CS.

c) Des règles spécifiques sur la mise en œuvre des paragraphes 1 et 2 a et b de cet article sont contenues dans l'Annexe XIV au présent Accord.

Article 34

UNIONS DOUANIÈRES, ZONES DE LIBRE-ÉCHANGE ET COMMERCE FRONTALIER

Le présent Accord n'empêche pas le maintien ou la création d'unions douanières, de zones de libre-échange ou d'arrangements pour le commerce frontalier, dans la mesure où ceci n'affecte pas négativement le régime du commerce et en particulier les dispositions concernant les règles d'origine prévues dans le présent Accord.

Article 35

APPLICATION TERRITORIALE

Le présent Accord s'applique aux territoires des Etats parties au présent Accord.

Article 36

AMENDEMENTS

Les amendements au présent Accord, autres que ceux mentionnés au paragraphe 3 de l'article 27 qui sont approuvés par le Comité mixte seront soumis aux Etats parties au présent Accord pour acceptation et entreront en vigueur si acceptés par tous les Etats parties au présent Accord. Les instruments d'acceptation seront confiés au Dépositaire.

Article 37

ADHÉSION

1. Tout Etat, membre de l'Association européenne de libre-échange, peut adhérer au présent Accord, à condition que le Comité mixte décide d'approuver son adhésion qui sera négociée entre l'Etat qui souhaite adhérer et les Etats parties concernés, à des clauses et conditions qui peuvent être précisées dans ladite décision. L'instrument d'adhésion sera confié au Dépositaire.

¹ Nations Unies, *Recueil des Traités*, vol. 1289, p. 233.

2. En ce qui concerne un Etat candidat à l'adhésion, l'Accord entrera en vigueur le premier jour du troisième mois suivant le dépôt de son instrument d'adhésion.

Article 38

RETRAIT ET EXPIRATION

1. Chaque Etat partie au présent Accord peut s'en retirer au moyen d'une notification écrite au Dépositaire. Le retrait prendra effet six mois après la date à laquelle la notification est reçue par le Dépositaire.

2. Si la RFTS se retire, l'Accord expirera à la fin de la période de préavis et si tous les Etats de l'AELE se retirent, il expirera à la fin de la dernière période de notification.

3. Tout Etat membre de l'AELE qui se retire de la Convention créant l'Association européenne de libre-échange¹ cessera ipso facto d'être Etat partie au présent Accord le même jour.

Article 39

ENTRÉE EN VIGUEUR

1. Le présent Accord entrera en vigueur le 1^{er} juillet 1992, à condition que tous les Etats signataires aient remis leurs instruments de ratification et d'acceptation au Dépositaire.

2. Si le présent Accord n'est pas entré en vigueur, conformément aux dispositions du paragraphe 1 et à condition que la RFTS ait déposé son instrument de ratification et d'acceptation, les représentants des Etats signataires ayant déposé eux-mêmes cet instrument, se réuniront à l'initiative de la RFTS avant le 31 août 1992 pour décider éventuellement de la date d'entrée en vigueur de l'Accord par rapport auxdits Etats. Aussi longtemps qu'une telle décision n'aura pas été prise, une réunion ayant le même objet sera organisée à l'initiative de la RFTS au plus tard 30 jours après qu'un autre Etat signataire aura déposé son instrument.

3. En ce qui concerne un Etat signataire qui dépose son instrument de ratification et d'acceptation après la réunion mentionnée au paragraphe 2, le présent Accord entrera en vigueur le premier jour du deuxième mois suivant le dépôt de son instrument, mais pas avant la date décidée conformément au paragraphe 2.

4. Tout Etat signataire peut déjà à l'époque de la signature déclarer que, pendant une phase initiale, il appliquera l'Accord de façon provisoire, si ledit Accord ne peut entrer en vigueur par rapport audit Etat au 1^{er} juillet 1992.

Article 40

DÉPOSITAIRE

Le Gouvernement de Suède, faisant fonction de Dépositaire, notifiera à tous les Etats qui ont signé l'Accord ou qui y ont adhéré, le dépôt de tout instrument de

¹ Nations Unies, *Recueil des Traités*, vol. 370, p. 3.

ratification, d'acceptation ou d'adhésion, l'entrée en vigueur du présent Accord et tout autre acte de notification lié au présent Accord ou à son extinction.

EN FOI DE QUOI, les plénipotentiaires soussignés, à ce dûment autorisés, ont signé le présent Accord.

FAIT à Prague, le 20 mars 1992, en un seul exemplaire authentique en anglais qui sera confié au Gouvernement de Suède. Le Dépositaire transmettra des copies authentifiées à tous les Etats signataires et aux Etats adhérant au présent Accord.

Pour la République d'Autriche :

GREGOR WOSCHNAGG

Pour la République fédérale tchèque
et slovaque :

JOZEF BAKŠAY

Pour la République de Finlande :

PAULI OPAS

Pour la République d'Islande :

EIDUR GUDNASON

Pour la Principauté du Liechtenstein :

ANDREA WILLI

Pour le Royaume de Norvège :

EINAR M. BULL

Pour le Royaume de Suède :

LENNART DAFGÅRD

Pour la Confédération suisse :

FRANZ BLANKART

ANNEXE I MENTIONNÉE À L'ALINÉA *a* DE L'ARTICLE 2

PROTOCOLE A CONCERNANT LES PRODUITS MENTIONNÉS
À L'ALINÉA *b* DE L'ARTICLE 2

Article premier

Les dispositions de l'Accord s'appliquent aux produits énumérés au Tableau I.

Article 2

1. Afin de prendre en compte les différences dans le coût des matières premières agricoles entrant dans la fabrication des marchandises spécifiées dans les tableaux mentionnés dans le présent article, l'Accord n'exclut pas :

- i) La perception, lors de l'importation, d'un élément variable ou d'un montant fixe ou l'application de mesures de compensation de prix interne.
- ii) L'application des mesures adoptées à l'exportation.

2. Les mesures de compensation de prix ne dépasseront pas les différences entre le prix intérieur et celui du marché mondial pour les matières premières agricoles entrant dans la fabrication des marchandises concernées. Toutefois, si le prix intérieur d'une matière première agricole dans le pays d'origine est plus faible que celui du marché mondial, le pays importateur peut prendre ce fait en considération lors du calcul des montants compensatoires.

3. Pour les produits énumérés au Tableau II, III, IV, V et VI, l'Etat de l'AELE concerné accordera à la RFTS les concessions indiquées dans ces Tableaux.

4. Le traitement qui doit être accordé par l'Islande est indiqué dans le Tableau VII. Les droits de douane sont indiqués dans la Liste 1 et les droits de douane de nature fiscale dans la Liste 2 du Tableau. Toutefois, l'Islande peut remplacer ces droits de douane par d'autres mesures de compensation de prix, conformément aux paragraphes 1 et 2 du présent article, mais toute action de ce genre n'entraînera pas de traitement moins favorable pour la RFTS que celui qui est accordé par l'Islande à la Communauté économique européenne.

5. Pour les produits énumérés au Tableau VIII, la RFTS accordera aux Etats de l'AELE les concessions indiquées dans ledit Tableau.

6. La RFTS informera les Etats de l'AELE promptement de toute décision concernant l'introduction d'un système de compensation de prix pour tenir compte des différences dans le coût des produits agricoles incorporés dans les produits transformés. Un tel système sera introduit à la même date et avec les mêmes dispositions et le même champ d'application en ce qui concerne les Etats de l'AELE, que dans le cas de la Communauté européenne.

Article 3

1. Les Etats de l'AELE informeront la RFTS et la RFTS informera les Etats de l'AELE de toutes les mesures de compensation de prix appliquées au titre de l'article 2 du présent Protocole.

2. La RFTS et les Etats de l'AELE s'informeront réciproquement de tous les changements intervenus dans le traitement accordé à la Communauté européenne.

Article 4

Les Etats de l'AELE et la RFTS examineront tous les deux ans l'évolution de leur commerce des produits couverts par le présent Protocole. Un premier exa-

men aura lieu avant la fin de 1993. A la lumière de ces examens et en tenant compte des arrangements conclus entre les Parties et la Communauté européenne dans ce domaine, les Etats de l'AELE et la RFTS décideront des changements possibles à introduire dans la liste des produits couverts par le présent Protocole ainsi qu'une éventuelle évolution des règles concernant les compensations de prix.

TABLEAU I AU PROTOCOLE A

TABLEAU II AU PROTOCOLE A

Autriche

TABLEAU III AU PROTOCOLE A

Finlande

TABLEAU IV AU PROTOCOLE A

Norvège

TABLEAU V AU PROTOCOLE A

Suède

TABLEAU VI AU PROTOCOLE A

Liechtenstein

Suisse

TABLEAU VII AU PROTOCOLE A

Islande

TABLEAU VIII AU PROTOCOLE A

RFTS

ANNEXE II MENTIONNÉE À L'ALINÉA *c* DE L'ARTICLE 2

PROTCOLE B CONCERNANT LA DÉFINITION DE LA NOTION DE
« PRODUITS ORIGINAIRES » ET MÉTHODES DE COOPÉRATION
ADMINISTRATIVE

TITRE I

DÉFINITION DE LA NOTION DE « PRODUITS ORIGINAIRES »

Article premier

1. Aux fins de mise en œuvre de l'Accord et sans préjudice des dispositions de l'article 2 sont réputés originaires d'un Etat partie au présent Accord :

- a) Les produits entièrement obtenus dans cet Etat, au sens de l'article 4;
- b) Les produits obtenus dans cet Etat pour la fabrication desquels entrent des matières qui n'y ont pas été entièrement obtenues, à condition que :
 - i) Ces matières aient subi une ouvraison ou une transformation suffisantes dans ledit Etat au sens de l'article 5, ou que
 - ii) Ces matières soient originaires, au sens du présent Protocole, de n'importe lequel des autres Etats partie au présent Accord, ou que
 - iii) Ces matières soient originaires de Hongrie ou de Pologne, en application des règles d'origine contenues dans les Accords créant une zone de libre-échange entre les Etats de l'AELE d'une part, et la Hongrie ou la Pologne de l'autre, dans la mesure où lesdites règles sont identiques à celles du présent Protocole.

2. Pour les produits obtenus en RFTS, les dispositions du paragraphe 1, *b*, iii, peuvent s'appliquer uniquement à condition que la nécessaire coopération administrative entre la RFTS, la Hongrie et la Pologne pour l'application des présentes dispositions ait été instaurée conformément aux dispositions du présent Protocole.

Article 2

1. Nonobstant les dispositions des alinéas *b*, ii et iii, du paragraphe 1 de l'article premier, les produits originaires au sens du présent Protocole dans un quelconque Etat partie au présent Accord ou en Hongrie ou en Pologne, en application des règles d'origine mentionnées à l'alinéa *b*, iii, du paragraphe 1 de l'article premier, et exportés d'un Etat vers un autre dans les mêmes conditions ou n'ayant subi dans l'Etat exportateur aucune ouvraison ou transformation dépassant l'ampleur de celle mentionnée au paragraphe 5 de l'article 5, conservent leur origine.

2. Pour appliquer le paragraphe 1, lorsque les produits originaires de deux ou plus des Etats parties au présent Accord ou d'un ou plus des Etats parties au présent Accord, de Hongrie ou de Pologne sont utilisés et que ces produits n'ont subi aucune ouvraison ou transformation dans l'Etat exportateur dépassant l'ampleur de celle mentionnée au paragraphe 5 de l'article 5, l'origine est déterminée par le produit qui a la valeur douanière la plus élevée ou, si celle-ci n'est pas connue ou ne peut être établie par le premier prix vérifiable le plus élevé payé pour les produits dans ledit Etat.

Article 3

(Le présent Protocole ne contient pas d'article 3.)

Article 4

Sont réputés entièrement obtenus dans un Etat partie au présent Accord, au sens de l'alinéa *a* du paragraphe 1 de l'article premier :

- a) Les produits minéraux extraits du sol ou des fonds marins de ce pays;
- b) Les produits végétaux récoltés dans ce pays;
- c) Les animaux vivants nés et élevés dans ce pays;
- d) Les produits obtenus à partir d'animaux vivants élevés dans ce pays;
- e) Les produits de la chasse ou de la pêche pratiquées dans ce pays;
- f) Les produits de la pêche en mer et autres produits marins extraits par ses navires;
- g) Les produits fabriqués à bord de ses navires-usines exclusivement à partir de produits mentionnés à l'alinéa *f*;
- h) Les articles usagés recueillis dans ce pays et qui ne peuvent servir qu'à la récupération de matières premières, sous réserve de la note 5 *a* sur les pneus usagés figurant à l'Annexe I au présent Protocole;
- i) Les déchets et rebuts résultant d'opérations manufacturières effectuées dans ce pays;
- j) Les marchandises fabriquées dans ce pays exclusivement à partir de produits énumérés aux alinéas *a* à *i* ci-dessus.

Article 5

1. Les termes « chapitre » et « position tarifaire » utilisés dans le présent Protocole désignent les chapitres et les positions tarifaires (codes à quatre chiffres) utilisés dans la Nomenclature qui constitue le « Système harmonisé de désignation et de codification des marchandises » (ci-après dénommé le Système harmonisé ou SH). Le terme « classé » se rapporte à la classification d'un produit ou d'une matière sous une position tarifaire particulière.

2. Aux fins de l'article premier, les matières non originaires sont considérées comme étant suffisamment ouvrées ou transformées lorsque le produit obtenu est classé dans une position tarifaire qui est différente de celles dans lesquelles les matières non originaires utilisées dans sa fabrication sont classées, sous réserve des dispositions des paragraphes 3, 4 et 5.

3. Pour un produit mentionné aux colonnes 1 et 2 de la Liste en Annexe II au présent Protocole, les conditions fixées dans la colonne 3, pour le produit concerné, doivent être remplies au lieu de celles fixées par la règle contenue au paragraphe 2.

4. Pour les produits des chapitres 84 à 91 inclus, comme autre moyen de remplir les conditions fixées dans la colonne 3, l'exportateur peut choisir de respecter les conditions fixées dans la colonne 4.

5. Aux fins d'application de l'alinéa *b*, *i*, du paragraphe 1, de l'article premier sont considérées comme des ouvraisons ou transformations insuffisantes pour conférer la qualité de produit originaire, qu'il y ait ou non eu changement de position tarifaire :

- a) Les opérations visant à assurer la conservation des marchandises en bon état lors du transport et de l'entreposage (ventilation, éparpillement, séchage, congé-

lation, salaison, mise en solution à base de dioxyde de soufre ou dans d'autres solutions aqueuses, élimination des parties endommagées et opérations analogues);

b) Les opérations simples consistant à dépoussiérer, à tamiser ou cribler, à trier, à classer, à apparier (y compris à constituer des assortiments d'articles), à laver, à peindre, à découper;

c) i) Les changements d'emballage ainsi que le fractionnement et l'assemblage des envois;

ii) La mise en bouteilles, en flacons, en sacs, en caisses, en boîtes, la fixation sur des cartes ou des panneaux, etc., ainsi que toutes les autres opérations d'emballage simples :

d) L'apposition de marques, d'étiquettes ou autres signes distinctifs analogues sur les produits ou leur emballage;

e) Le simple mélange de produits, qu'ils soient ou non de types différents, lorsqu'un ou plusieurs éléments du mélange ne remplissent pas les conditions fixées dans la présente annexe pour pouvoir être réputés originaires;

f) Le simple assemblage de parties d'articles pour constituer un article complet;

g) Une combinaison de deux, ou plus, des opérations précisées aux alinéas a à f qui précèdent;

h) L'abattage d'animaux.

Article 6

1. Le terme « valeur » dans la Liste jointe à l'Annexe II au présent Protocole s'entend de la valeur douanière à l'époque de l'importation des matières non originaires utilisées ou, si cette dernière n'est pas connue et ne peut être établie, du premier prix établi et payé pour les matières dans le territoire concerné.

Lorsque la valeur des matières originaires utilisées doit être établie, le présent paragraphe s'appliquera *mutatis mutandis*.

2. L'expression « prix départ usine » dans la Liste figurant à l'Annexe II s'entend du prix départ usine du produit obtenu moins tous impôts internes qui sont ou peuvent être remboursés lorsque le produit obtenu est exporté.

Article 7

Les marchandises qui sont des produits originaires au sens du présent Protocole et qui constituent un envoi unique non fractionné peuvent être transportées à travers un territoire autre que celui de tout Etat partie au présent Accord ou de Hongrie ou de Pologne et, le cas échéant, transbordées ou temporairement entreposées sur ce territoire, à condition que la traversée de celui-ci soit géographiquement justifiée, que les marchandises soient restées sous la surveillance des autorités douanières dans le pays de transit ou d'entreposage, qu'elles n'aient pas été mises dans le circuit commercial de ce pays ni livrées à des fins de consommation privée et qu'elles n'aient pas subi d'autres opérations que celles du déchargement et du rechargement ou toute opération destinée à les conserver en bon état.

TITRE II

MÉTHODES DE COOPÉRATION ADMINISTRATIVE

Article 8

1. Sur présentation d'un des documents suivants, les produits originaires au sens du présent Protocole bénéficieront lors de leur importation dans un Etat partie au présent Accord des dispositions dudit Accord :

a) Un certificat de circulation des marchandises EUR.1, ci-après dénommé « certificat EUR.1 » ou un certificat EUR.1, valable pour une longue durée et des factures se rapportant audit certificat établies conformément à l'article 13. Un modèle de certificat EUR.1 est donné en Annexe III au présent Protocole;

b) Une facture portant la déclaration de l'exportateur comme indiqué à l'Annexe IV au présent Protocole, établie conformément à l'article 13;

c) Une facture portant la déclaration de l'exportateur comme indiqué à l'Annexe IV au présent Protocole, établie par tout exportateur pour toute expédition composée d'un ou de plusieurs colis contenant des produits originaires dont la valeur totale ne dépasse pas 5 110 unités de compte.

2. Les produits originaires suivants au sens du présent Protocole, bénéficieront lors de leur importation dans un Etat partie au présent Accord sans qu'il soit nécessaire de produire l'un quelconque des documents mentionnés au paragraphe 1 :

a) Les produits expédiés en petits colis à des particuliers, à condition que leur valeur ne dépasse pas 365 unités de compte;

b) Les produits faisant partie des bagages personnels des voyageurs, à condition que leur valeur ne dépasse pas 1 025 unités de compte.

Ces dispositions s'appliquent seulement lorsque les marchandises ne sont pas importées commercialement, lorsqu'il a été déclaré qu'elles remplissent les conditions requises pour l'application de l'Accord et lorsque la véracité de cette déclaration ne fait aucun doute.

Les importations qui sont occasionnelles et consistent uniquement en marchandises destinées à l'usage personnel des destinataires ou voyageurs ou de leurs familles ne sont pas considérées comme des importations commerciales s'il ressort manifestement de la nature et de la quantité des marchandises que l'opération n'a aucune fin commerciale.

3. Les montants en monnaie nationale de l'Etat partie au présent Accord qui exporte équivalant aux montants exprimés en unités de compte seront fixés par l'Etat exportateur et communiqués aux autres Etats parties à l'Accord. Lorsque les montants sont plus élevés que les montants correspondants fixés par l'Etat importateur, ce dernier les acceptera si les marchandises sont facturées dans la monnaie de l'Etat exportateur.

Si les marchandises sont facturées dans la monnaie d'un autre Etat partie à l'Accord, de la Hongrie ou de la Pologne, l'Etat importateur reconnaîtra le montant notifié par l'Etat concerné.

4. L'équivalent d'une unité de compte dans les monnaies des Etats parties à l'Accord, de la Hongrie ou de la Pologne sera les montants spécifiés à l'Annexe VI au présent Protocole.

5. Les montants exprimés en unités de compte devraient être révisés chaque fois que nécessaire mais au moins tous les deux ans.

6. Les accessoires, pièces de rechange et outils qui, expédiés avec un élément de matériel, une machine, un appareil ou un véhicule, font partie de son équipement normal et figurent dans son prix ou ne sont pas facturés séparément sont réputés former un tout avec l'élément de matériel, la machine, l'appareil ou le véhicule en question.

7. Les assortiments de produits, au sens de la Règle générale 3 du Système harmonisé sont réputés originaires lorsque tous les articles qui les composent sont des produits originaires. Néanmoins, lorsqu'un assortiment se compose à la fois d'articles originaires et d'articles non originaires, il est, dans son ensemble, réputé originaire, à condition que la valeur des articles non originaires ne dépasse pas 15 % de sa valeur totale.

Article 9

1. Les autorités douanières de l'Etat exportateur délivrent un certificat EUR.1 quand les marchandises visées par ce certificat sont exportées. Il est remis à l'exportateur dès que l'exportation proprement dite a été effectuée ou confirmée.

2. Les autorités douanières d'un Etat partie au présent Accord délivrent un certificat EUR.1 si les marchandises à exporter peuvent être considérées comme des produits originaires de cet Etat au sens de l'article premier.

3. Les autorités douanières d'un Etat partie au présent Accord peuvent, à condition que les marchandises couvertes par les certificats EUR.1 soient dans son territoire, délivrer des certificats EUR.1 dans les conditions fixées dans le présent paragraphe si les marchandises à exporter peuvent être considérées comme des produits originaires d'un Etat partie au présent Accord ou de Hongrie ou de Pologne au sens de l'article 2.

Dans ces cas, la délivrance d'un certificat EUR.1 est soumise à la présentation de la preuve d'origine délivrée ou établie précédemment.

4. Un certificat EUR.1 n'est délivré que s'il peut servir de pièce justificative aux fins d'application du régime préférentiel prévu dans le présent Accord ou dans les Accords mentionnés à l'alinéa *b*, iii, du paragraphe 1 de l'article premier.

La date de délivrance du certificat EUR.1 doit figurer dans la case réservée aux autorités douanières.

5. Un certificat EUR.1 peut aussi être exceptionnellement délivré après l'exportation des marchandises visées, au cas où il n'aurait pas été délivré au moment de l'exportation en raison d'erreurs, d'omissions involontaires ou de circonstances particulières.

Les autorités douanières ne peuvent délivrer un certificat EUR.1 a posteriori qu'après avoir vérifié que les indications fournies dans la demande présentée par l'exportateur concordent avec celles qui figurent sur le document correspondant.

Les certificats EUR.1 délivrés a posteriori doivent porter l'une des mentions suivantes : « ISSUED RETROSPECTIVELY », « ANNETTU JÄLKIKÄTEEN », « DÉLIVRÉ A

POSTERIORI », « NACHTRÄGLICH AUSGESTELLT », « ÛTGEFID EFTIR À », « RISLASCIA TO A POSTERIORI », « UTSTEDT SENERE », « UTFÄRDAT I EFTERHAND », « VYSTÀVENO DODATECNE », « VISTAVENÉ DODATOCNE », « KIADVA VISSZAMENÖLEGES HATALLYAL », « WYDANE RETROSPEKTYWNIÉ ».

6. En cas de vol ou destruction d'un certificat EUR.1, l'exportateur peut demander aux autorités douanières qui le lui ont délivré d'en établir un duplicata à partir des documents d'exportation en leur possession. Ce duplicata doit porter l'une des mentions suivantes : « DUPLICATE », « KAKSOISKAPPALE », « DUPLICATA », « DUPLIKAT », « EFTIRRIT », « DUPLICATO », « MASOLAT », « DUPLIKÁT ».

Le duplicata, sur lequel doit figurer la date de délivrance du certificat EUR.1 original prend effet à compter de cette date.

7. Les mentions auxquelles se réfèrent les paragraphes 5 et 6 doivent figurer dans la case « Observations » du certificat EUR.1.

8. Il est toujours possible de remplacer un ou plusieurs certificats EUR.1 par un ou plusieurs autres certificats EUR.1, à condition que ce remplacement soit fait au bureau de douane où se trouvent les marchandises.

9. Pour vérifier si les conditions indiquées aux paragraphes 2 et 3 du présent article ont été remplies, les autorités douanières ont le droit de demander toute pièce justificative ou de procéder à tout contrôle qu'elles jugent approprié.

10. Les dispositions des paragraphes 2 à 9 ci-dessus s'appliquent *mutatis mutandis* à la preuve d'origine établie par les exportateurs agréés dans les conditions fixées à l'article 13.

Article 10

1. Un certificat EUR.1 n'est délivré que si l'exportateur ou, sous sa responsabilité, son représentant par lui dûment autorisé, en présente la demande par écrit sur la formule dont un modèle figure à l'Annexe III du présent Protocole et en la remplissant comme il est prévu dans le présent Protocole.

2. Il incombe aux autorités douanières de l'Etat exportateur de s'assurer que la formule visée au paragraphe 1 du présent article est convenablement remplie. Elles doivent en particulier vérifier si la case réservée à la désignation des marchandises a été complétée de manière à exclure toute possibilité d'adjonctions frauduleuses. A cette fin, il y a lieu d'indiquer la désignation des marchandises sans laisser de lignes en blanc. Lorsque la case n'est pas complètement remplie, il convient de tirer un trait horizontal sous la dernière ligne de la désignation et de biffer d'un trait diagonal tout espace restant.

3. Etant donné que le certificat EUR.1 constitue la pièce justificative de la demande d'admission au bénéfice des arrangements tarifaires et contingentaires préférentiels prévus dans l'Accord, il incombe aux autorités douanières de l'Etat exportateur de prendre toutes les dispositions nécessaires pour vérifier l'origine des marchandises et contrôler les autres mentions figurant sur le certificat.

4. Quand un certificat EUR.1 est délivré, au sens du paragraphe 5 de l'article 9, après que les marchandises visées ont effectivement été exportées, l'exportateur doit faire figurer dans la demande mentionnée au paragraphe 1 du présent article :

- Une indication du lieu et de la date d'exportation des marchandises auxquelles le certificat EUR.1 se réfère;
- Une attestation qu'aucun certificat EUR.1 n'a été délivré au moment de l'exportation des marchandises en question, en indiquant les raisons.

5. Les autorités douanières de l'Etat exportateur doivent conserver pendant au moins deux ans les demandes de certificats EUR.1 ainsi que les certificats EUR.1 visés au second alinéa du paragraphe 3 de l'article 9 du présent Protocole, sur présentation desquels de nouveaux certificats EUR.1 sont délivrés.

Article 11

1. Les certificats EUR.1 seront établis sur le formulaire, dont un modèle est donné en Annexe III au présent Protocole. Ce formulaire sera imprimé dans une ou plusieurs des langues officielles des Etats parties au présent Accord ou en anglais. Les certificats EUR.1 doivent être établis dans une de ces langues et conformément aux dispositions du droit interne de l'Etat exportateur s'ils sont remplis à la main, ils doivent être à l'encre et en capitales d'imprimerie.

2. Le certificat EUR.1 doit avoir un format de 210 x 297 mm, une marge de tolérance maximale de plus 8 mm ou moins 5 mm dans la longueur étant admise. Le papier utilisé doit être un papier à écrire blanc glacé ne contenant pas de pâte mécanique et d'un poids minimal de 25 g/m². Il doit comporter un fond guilloché vert imprimé rendant visible à l'œil nu toute falsification par des moyens mécaniques ou chimiques.

3. Les Etats parties au présent Accord peuvent se réserver le droit d'imprimer eux-mêmes les certificats EUR.1 ou de les faire imprimer par des imprimeurs qu'ils auront agréés, auquel cas chaque certificat EUR.1 devra porter mention de cet agrément ainsi que du nom et de l'adresse de l'imprimeur ou une marque permettant de l'identifier. Il portera aussi un numéro de série, imprimé ou non, permettant d'individualiser le certificat.

Article 12

1. Tout certificat EUR.1 doit être présenté, dans un délai de quatre mois à compter de la date de sa délivrance par les autorités douanières de l'Etat exportateur, aux autorités douanières de l'Etat importateur où les marchandises sont admises, conformément aux procédures arrêtées par cet Etat. Ces autorités peuvent en exiger une traduction. Elles peuvent aussi exiger que la déclaration d'importation soit accompagnée d'une attestation de l'importateur certifiant que les marchandises remplissent les conditions requises pour l'application de l'Accord.

2. Sans préjudice du paragraphe 5 de l'article 5 du présent Protocole, lorsqu'à la demande de la personne déclarant les marchandises en douane un article démonté ou non totalement monté relevant des chapitres 84 ou 85 du Système harmonisé est importé en plusieurs envois dans les conditions fixées par les autorités compétentes, il est réputé former un seul et même article et un certificat EUR.1 peut être présenté pour la totalité de cet article à l'importation du premier envoi.

3. Un certificat EUR.1 présenté aux autorités douanières de l'Etat importateur après la date limite à laquelle se réfère le paragraphe 1 du présent article peut être accepté aux fins d'application du régime préférentiel lorsque sa non-représentation à la date limite est due à un cas de force majeure ou à des circonstances exceptionnelles.

Dans d'autres cas de présentation tardive, les autorités douanières de l'Etat importateur peuvent accepter les certificats EUR.1 lorsque les marchandises leur ont été présentées avant la date limite.

4. La découverte de légères divergences entre les indications figurant dans le certificat EUR.1 et celles qui figurent dans les documents présentés au service de douane aux fins d'acquittement des formalités d'importation des marchandises ne rend pas automatiquement le certificat nul et non avenu, à condition qu'il soit dûment établi que ledit certificat correspond bien aux marchandises.

5. Les certificats EUR.1 sont conservés par les autorités douanières de l'Etat importateur conformément aux règles en vigueur dans cet Etat.

6. Pour prouver que les conditions fixées à l'article 7 du présent Protocole ont été remplies, il y aura lieu de présenter aux autorités douanières de l'Etat importateur :

a) Un bordereau justificatif unique de transport, délivré dans l'Etat exportateur, en vertu duquel le pays de transit a été traversé; ou

b) Un certificat délivré par les autorités douanières du pays de transit où seront indiquées :

— La désignation exacte des marchandises,

— La date de déchargement et de rechargement ainsi que, le cas échéant, les noms des navires,

— L'attestation des conditions dans lesquelles les marchandises ont séjourné dans le pays de transit, ou

c) A défaut, toutes pièces justificatives.

Article 13

1. Nonobstant les paragraphes 1 à 7 de l'article 9 et les paragraphes 1, 4 et 5 de l'article 10, une procédure simplifiée pour la délivrance de la documentation liée à la preuve d'origine sera applicable dans les conditions des dispositions énumérées ci-après.

2. Les autorités douanières de l'Etat exportateur peuvent autoriser tout exportateur, ci-après dénommé « l'exportateur agréé », qui fait de fréquentes expéditions et pour lesquelles des certificats EUR.1 peuvent être délivrés, et qui offre à la satisfaction des autorités douanières toutes les garanties nécessaires pour vérifier le statut originaire des marchandises, à ne pas présenter au service de douane de l'Etat exportateur, au moment de l'exportation, les marchandises ou la demande de certificat EUR.1 concernant ces marchandises afin d'obtenir ledit certificat dans les conditions fixées aux paragraphes 1 à 4 de l'article 9.

3. En outre, les autorités douanières peuvent autoriser un exportateur agréé à établir des certificats EUR.1, valides pour une période maximale d'un an à partir de la date de la délivrance, ci-après dénommé « certificat LD ». L'autorisation ne sera accordée que lorsque le statut originaire des marchandises à exporter est supposé demeurer inchangé pendant la période de validité du certificat LD. Si les marchandises ne sont plus couvertes par le certificat LD, l'exportateur agréé en informe immédiatement les autorités douanières qui ont donné l'autorisation.

Lorsque la procédure simplifiée s'applique, les autorités douanières de l'Etat exportateur peuvent prescrire l'utilisation d'un certificat EUR.1 portant un signe distinctif qui permet de les identifier.

4. L'autorisation mentionnée aux paragraphes 2 et 3 stipulera, au choix des autorités douanières, que la case 11 « Visa des douanes » du certificat EUR.1 devra :

a) Porter préalablement le sceau du service de douane compétent de l'Etat exportateur, ainsi que la signature manuscrite ou non d'un responsable de ce service, ou

b) Porter un cachet spécial de l'exportateur agréé, cachet qui aura été approuvé par les autorités douanières de l'Etat exportateur et correspondra au modèle donné en Annexe V au présent Protocole; ce cachet pourra être préimprimé sur les formules.

La case n° 11 du certificat EUR.1 (« Visa de la douane ») sera complétée au besoin par l'exportateur agréé.

5. Dans les cas visés à l'alinéa a du paragraphe 4, une des mentions ci-après devra figurer dans la case n° 7 du certificat EUR.1 (« Observations ») : « Simplified procedure », « Yksinkertaistettu menettely », « Procédure simplifiée », « Vereinfachtes Verfahren », « Einföldud afgreidsla », « Procedura simplificata », « Forenklet prosedyre », « Förenklad procedur », « Zjednodusené rizeni », « Zjednodusené konanie », « Egyszerűsített eljárás », « Uproszczona procedura ». L'exportateur agréé indiquera au besoin dans la case n° 13 du certificat EUR.1 (« Demande de vérification ») le nom et l'adresse de l'autorité douanière compétente pour vérifier ledit certificat.

6. Dans le cas mentionné au paragraphe 3, l'exportateur agréé doit également faire figurer dans la case n° 7 du certificat EUR.1, une des phrases suivantes :

- « LT certificate valid until . . . »
 - « LT-todistus voimassa . . . saakka »,
 - « Certificat LD valable jusqu'au . . . »
 - « LT-Certificat gültig bis . . . »,
 - « LT-skirteini gildir til . . . »,
 - « Certificato LT valido fino al . . . »,
 - « LT-sertifikat gyldig til . . . »,
 - « LT-certifikat giltigt till . . . »,
 - « LT csvedcení platné do . . . »,
 - « LT ovedcenie platné do . . . »,
 - « LT bizonyítvány érvényes . . . -ig »,
 - « Swiadectwo LT wazne do . . . »,
- (date indiquée en chiffres)

et une référence à l'autorisation au titre de laquelle le certificat LD pertinent a été délivré.

L'exportateur agréé ne sera pas obligé de mentionner dans la case n° 8 et dans la case n° 9 du certificat LD les marques et nombre et titres de paquets et le poids

brut (kilo) ou autres mesures (Litre, m³, etc.). La case n° 8 doit toutefois contenir une description et une désignation des marchandises suffisamment précises pour permettre leur identification.

7. Nonobstant les paragraphes 1 à 3 de l'article 12, le certificat LD doit être présenté au service de douane d'importation au moment ou avant la première importation des marchandises auxquelles il se rapporte. Si l'importateur procède au dédouanement des marchandises dans plusieurs services douaniers de l'Etat d'importation, les autorités douanières peuvent lui demander de produire une copie du certificat LD à tous les services concernés.

8. Lorsqu'un certificat LD a été présenté aux autorités douanières, la preuve du statut originaire des marchandises importées sera faite pendant la validité du certificat LD par les factures qui répondent aux conditions suivantes :

a) Lorsqu'une facture fait état à la fois de marchandises originaires de l'Etat partie au présent Accord, de Hongrie ou de Pologne, et de marchandises non originaires, l'exportateur doit établir une distinction nette entre ces deux catégories;

b) L'exportateur déclare sur chaque facture le numéro du certificat LD qui couvre les marchandises et la date d'expiration dudit certificat, ainsi que le ou les noms du pays ou des pays d'où sont originaires les marchandises.

La déclaration sur la facture du numéro du certificat LD avec l'indication du pays d'origine constitue une déclaration aux termes de laquelle les marchandises remplissent les conditions fixées dans le présent Protocole pour l'acquisition du statut d'origine préférentiel pour le commerce entre les Etats parties au présent Accord.

Les autorités douanières de l'Etat exportateur peuvent exiger que les rubriques qui, aux termes des dispositions ci-dessus, doivent figurer sur la facture, soit confortées par une signature manuscrite, suivie du nom du signataire écrit de façon lisible;

c) La description et la désignation des marchandises sur la facture seront suffisamment précises pour montrer clairement que les marchandises sont également énumérées sur le certificat LD auquel se réfère la facture;

d) Les factures peuvent être établies uniquement pour les marchandises exportées pendant la période de validité du certificat LD pertinent. Elles peuvent toutefois être produites au service douanier d'importation dans les quatre mois à partir de la date de leur établissement par l'exportateur.

9. Dans le cas des procédures simplifiées, les factures qui respectent les conditions du présent article peuvent être établies et/ou transmises à l'aide des moyens de télécommunications ou de méthodes de traitement électronique des données. Ces factures seront acceptées par les douanes de l'Etat importateur comme preuve du statut originaire des marchandises importées conformément aux procédures fixées par les autorités douanières compétentes.

10. Si les autorités douanières de l'Etat exportateur déterminent qu'un certificat et/ou une facture émis dans le cadre des dispositions du présent article n'est pas valide par rapport aux marchandises fournies, elles notifient immédiatement les autorités douanières de l'Etat importateur.

11. Les autorités douanières peuvent autoriser un exportateur agréé à établir des factures portant la déclaration donnée en Annexe IV au présent Protocole, au lieu des certificats EUR.1.

La déclaration établie par l'exportateur agréé sur la facture sera rédigée dans une des langues officielles des Etats parties au présent Accord ou en anglais. Elle sera signée à la main et doit contenir soit :

- a) Une référence au numéro d'autorisation de l'exportateur agréé, ou
- b) Etre endossée par l'exportateur agréé avec le cachet spécial mentionné au paragraphe 4 b qui a été approuvé par les autorités douanières de l'Etat exportateur. Ce cachet peut être imprimé sur la facture.

12. Toutefois, les autorités douanières de l'Etat exportateur peuvent autoriser un exportateur agréé à ne pas signer la déclaration du paragraphe 8 b ou la déclaration mentionnée dans le paragraphe 11 figurant sur la facture, lorsque lesdites factures sont établies et/ou transmises à l'aide des moyens de télécommunications ou des méthodes de traitement électronique des données.

Lesdites autorités fixeront les conditions pour l'application du présent paragraphe, y compris si elles le demandent, une déclaration écrite de l'exportateur agréé aux termes de laquelle ce dernier accepte l'entière responsabilité de toutes les déclarations comme si elles avaient été en fait signées par lui à la main.

13. Dans les autorisations mentionnées aux paragraphes 2, 3 et 11, les autorités douanières spécifieront notamment :

a) Les conditions dans lesquelles les demandes de délivrance de certificats EUR.1 ou de certificats LD sont faites ou au titre desquelles la déclaration concernant l'origine des marchandises est portée sur la facture;

b) Les conditions dans lesquelles ces demandes ainsi qu'une copie des factures faisant référence à un certificat LD ou des factures portant la déclaration de l'exportateur sont conservées pendant deux ans au moins. Dans le cas des certificats LD ou des factures mentionnant un certificat LD, ladite période commencera à partir de la date d'expiration de la validité du certificat LD. Ces dispositions s'appliqueront également au certificat EUR.1 ou au certificat LD et aux factures mentionnant un certificat LD ainsi qu'aux factures portant la déclaration de l'exportateur et qui ont servi de base pour l'établissement d'autres preuves d'origine, utilisées dans les conditions exposées dans le deuxième alinéa du paragraphe 3 de l'article 9.

14. Les autorités douanières de l'Etat exportateur peuvent déclarer certaines catégories de marchandises inéligibles pour le traitement spécial prévu aux paragraphes 2, 3 et 11.

15. Les autorités douanières refuseront les autorisations mentionnées aux paragraphes 2, 3 et 11 aux exportateurs qui n'offrent pas toutes les garanties qu'elles estiment nécessaires.

Les autorités douanières peuvent retirer les autorisations à tout moment. Elles doivent le faire lorsque les conditions d'approbation ne sont plus satisfaites ou lorsque l'exportateur agréé n'offre plus lesdites garanties.

16. L'exportateur agréé peut être requis d'informer les autorités douanières, conformément aux règles qu'elles ont fixées, des marchandises qu'il doit expédier, de façon que le service douanier compétent puisse effectuer toutes vérifications qu'il estime nécessaires avant l'expédition des marchandises.

17. Les dispositions du présent article ne portent pas préjudice à l'application de la réglementation des Etats parties au présent Accord en ce qui concerne les formalités douanières et l'utilisation des documents douaniers.

Article 14

La déclaration mentionnée au paragraphe 1 *c* de l'article 8 sera établie par l'exportateur dans la forme donnée à l'Annexe IV au présent Protocole, dans une des langues officielles des Etats parties au présent Accord ou en anglais. Elle sera dactylographiée ou timbrée et signée à la main. L'exportateur doit conserver un exemplaire de la facture portant ladite déclaration pendant deux ans au moins.

Article 15

1. L'exportateur ou son représentant présentera à l'appui de sa demande de délivrance de certificat EUR.1 tout document justificatif approprié prouvant que les marchandises à exporter répondent aux conditions requises pour la délivrance d'un certificat EUR.1.

Il s'engage à présenter, à la demande des autorités compétentes, toutes preuves supplémentaires que celles-ci peuvent exiger en vue d'établir l'exactitude du statut d'origine des marchandises pouvant prétendre à un traitement préférentiel et à accepter toute inspection de sa comptabilité et toute vérification des procédés appliqués pour obtenir les marchandises ci-dessus, opérations réalisées par lesdites autorités.

2. Les exportateurs doivent conserver pendant deux ans au moins les documents d'appui mentionnés au paragraphe 1.

3. Les dispositions des paragraphes 1 et 2 s'appliqueront *mutatis mutandis* dans le cas où sont appliquées les procédures exposées dans les paragraphes 2 et 3 de l'article 13 et les déclarations mentionnées aux paragraphes 1 *b* et 1 *c* de l'article 8.

Article 16

1. Les marchandises expédiées d'un Etat de l'AELE ou de la RFTS aux fins d'exposition dans un pays autre qu'un Etat partie au présent Accord, que la Hongrie ou la Pologne, et vendues après l'exposition pour importation dans la RFTS ou dans un Etat de l'AELE bénéficieront à l'importation des dispositions du présent Accord à condition que les marchandises respectent les conditions du présent Protocole qui leur donnent droit à être considérées comme originaires d'un Etat de l'AELE ou de la RFTS et à condition qu'il soit prouvé à la satisfaction des autorités douanières que :

a) Un exportateur a expédié ces marchandises depuis un pays de l'AELE ou depuis la RFTS vers le pays où se tient l'exposition et les y a effectivement exposées;

b) Les marchandises ont été vendues ou autrement cédées à un tiers en RFTS ou dans un pays de l'AELE par ledit exportateur;

c) Les marchandises ont été expédiées à destination de la RFTS ou d'un pays de l'AELE au cours de l'exposition ou immédiatement après celle-ci, telles qu'elles avaient été envoyées à l'exposition;

d) Les marchandises n'ont pas été utilisées, depuis leur expédition en vue de l'exposition, sinon à des fins de démonstration lors de ladite exposition.

2. Un certificat EUR.1 sur lequel figurent le nom et l'adresse du centre d'exposition doit être présenté aux autorités douanières de la manière habituelle. Il peut être exigé au besoin des justificatifs supplémentaires quant à la nature des marchandises et aux conditions dans lesquelles elles ont été exposées.

3. Le paragraphe 1 s'applique à toute exposition, foire ou manifestation publique du même type à vocation commerciale, industrielle, agricole ou artisanale qui n'a pas été organisée à des fins privées dans des magasins ou des locaux commerciaux en vue de la vente d'articles étrangers et au cours de laquelle les marchandises restent sous contrôle douanier.

Article 17

1. Pour veiller à la bonne application des dispositions figurant sous ce titre, les Etats parties au présent Accord se viendront mutuellement en aide, par l'intermédiaire de leurs administrations douanières respectives, afin de vérifier l'authenticité et l'exactitude des certificats EUR.1, y compris ceux qui auront été délivrés conformément au paragraphe 3 de l'article 9 et des déclarations des exportateurs faites sur des factures.

2. Le Comité mixte est habilité à prendre toute décision nécessaire concernant les méthodes de coopération administrative à appliquer en temps voulu dans les Etats parties au présent Accord.

3. Les autorités douanières des Etats parties au présent Accord se communiqueront mutuellement, par l'intermédiaire du secrétariat de l'AELE, des spécimens de cachets utilisés dans leurs services de douane pour la délivrance de certificats EUR.1.

4. Est passible de sanctions quiconque établit ou fait établir, en vue d'obtenir un régime préférentiel pour des marchandises, un document contenant des indications incorrectes.

5. Les Etats parties au présent Accord prennent toutes les mesures nécessaires pour que les marchandises négociées en vertu d'un certificat EUR.1 et traversant durant leur transport une zone franche située sur leur territoire ne soient pas remplacées par d'autres marchandises et ne subissent pas d'autre manutention que les opérations courantes destinées à éviter leur dégradation.

6. Lorsque des produits originaires d'un Etat partie au présent Accord et importés dans une zone franche en vertu d'un certificat EUR.1 subissent un traitement ou une transformation, les autorités douanières compétentes doivent, sur demande de l'exportateur, délivrer un nouveau certificat EUR.1 si le traitement ou la transformation en question est conforme aux dispositions du présent Protocole.

Article 18

1. Des vérifications ultérieures des certificats EUR.1 et des déclarations faites sur la facture sont effectuées au hasard ou chaque fois que les autorités douanières de l'Etat importateur sont fondées à douter de l'authenticité de ces documents ou de l'exactitude des renseignements concernant l'origine réelle des marchandises visées.

2. Aux fins d'application des dispositions du paragraphe 1, les autorités douanières de l'Etat importateur renverront le certificat EUR.1 et la facture si elle a été présentée ou la facture mentionnant un certificat LD ou la facture portant la déclaration de l'exportateur ou une copie de ces documents, aux autorités douanières de l'Etat exportateur en indiquant, le cas échéant, les éléments de fond ou de forme qui justifient une enquête.

Les autorités douanières qui demanderont une vérification *a posteriori* communiqueront tout renseignement ou information obtenu qui donne à penser que les indications figurant sur le certificat EUR.1 ou sur la facture sont inexacts.

Si les autorités douanières de l'Etat importateur décident de suspendre l'application des dispositions de l'Accord en attendant les résultats de la vérification, elles proposeront de remettre les marchandises à l'importateur, après avoir pris les mesures préventives jugées nécessaires.

3. Les autorités douanières de l'Etat importateur seront informées des résultats de la vérification le plus rapidement possible. Lesdits résultats doivent être de nature à permettre de déterminer si les documents renvoyés au titre du paragraphe 2 se rapportent aux marchandises réellement exportées et si lesdites marchandises peuvent prétendre à l'application des arrangements préférentiels.

Si les différends ne peuvent être réglés entre les autorités douanières de l'Etat importateur et celles de l'Etat exportateur ou si ils soulèvent une question quant à l'interprétation du présent Protocole, ils seront soumis au Sous-comité des questions d'origine et de douane, mentionné à l'article 26. Les décisions seront prises par le Comité mixte.

Aux fins de vérification ultérieure des certificats EUR.1, les autorités douanières de l'Etat exportateur doivent conserver pendant au moins deux ans les documents d'exportation ou les copies des certificats EUR.1 utilisées en leur lieu et place.

TITRE III

DISPOSITIONS FINALES

Article 19

Les Etats parties au présent Accord prendront chacun les mesures nécessaires pour appliquer le présent Protocole.

Article 20

Les Annexes au présent Protocole en font partie intégrante.

Article 21

Les marchandises qui satisfont aux dispositions du Titre premier et qui, à la date d'entrée en vigueur de l'Accord, sont soit transportées, soit temporairement immobilisées dans un Etat partie au présent Accord, à l'intérieur d'entrepôts de douane ou de zones franches, peuvent être acceptées comme produits originaires, à condition que soient présentés aux autorités douanières de l'Etat importateur, dans les quatre mois suivant cette date, un certificat EUR.1 établi rétroactivement par les autorités compétentes de l'Etat exportateur, et tous documents justificatifs des conditions de transport.

Article 22

Les Etats parties au présent Accord s'engagent à prendre toutes les mesures nécessaires pour que les certificats EUR.1 que leurs autorités douanières sont habilitées à délivrer en application du présent Accord soient effectivement délivrés dans les conditions fixées par celui-ci. Ils s'engagent aussi à apporter la collaboration administrative nécessaire à cette fin, notamment pour vérifier l'itinéraire des marchandises négociées en vertu du présent Accord ainsi que les lieux où elles ont été immobilisées.

Article 23

1. Sans préjudice des dispositions du Protocole A, les produits qui sont du type auquel l'Accord s'applique et qui sont utilisés dans la fabrication des produits pour lesquels un certificat EUR.1, un certificat LD ou les factures faisant référence au certificat LD ou une facture portant la déclaration de l'exportateur sont établis ou remplis peuvent faire l'objet de ristourne de droits de douane ou bénéficier d'une exemption de droits de douane de quelque type que ce soit, uniquement dans le cas où les produits concernés sont originaires d'un Etat partie au présent Accord, ou de Hongrie ou de Pologne.

2. Dans le présent article, l'expression « droits de douane » s'applique également aux taxes d'effet équivalent aux droits de douane.

Article 24

1. Lorsqu'en vertu du présent Accord les importations dans un Etat de l'AELE doivent faire l'objet d'un traitement différent de celui accordé aux importations couvertes par la Convention AELE, le traitement prévu au titre du présent Accord s'applique à tous les produits qui sont accompagnés de la preuve d'origine mentionnée au paragraphe 1 de l'article 8, établie ou délivrée en RFTS ou de toute preuve d'origine délivrée par un Etat de l'AELE et portant l'expression « commerce AELE-RFTS ».

2. Un exportateur d'un Etat de l'AELE ou son représentant inscrivent l'expression « commerce AELE-RFTS » sur la preuve d'origine dans les échanges commerciaux entre les Etats de l'AELE dans les cas où les produits ont obtenu leur statut originaire en vertu du présent Accord par l'utilisation de matières originaires de la RFTS, de Hongrie ou de Pologne.

3. Nonobstant les dispositions du paragraphe 1, les produits originaires d'un Etat de l'AELE qui sont réexportés de la RFTS, bénéficieront lors de l'importation dans un Etat de l'AELE d'un traitement égal à celui qu'ils auraient reçu s'ils avaient été envoyés directement d'un Etat de l'AELE à un autre. Les produits doivent être dans la même condition et n'avoir subi ni ouvraison ni transformation en RFTS, dépassant l'ampleur de celle mentionnée au paragraphe 5 de l'article 5. Ledit traitement ne sera accordé que sur présentation aux autorités douanières de l'Etat AELE importateur d'un certificat EUR.1 délivré par les services douaniers compétents en RFTS dans lequel l'expression « Application de l'article 24.3 » aura été insérée et authentifiée par le cachet dudit bureau.

Article 25

1. Les produits originaires au sens du présent Protocole bénéficient lors de leur importation en RFTS de l'Accord également sur présentation d'un certificat

EUR.1 délivré par un bureau de douane de Hongrie ou de Pologne et dans lequel l'expression « Application de l'article 25 » a été insérée et authentifiée par le cachet dudit bureau.

2. Lorsque les produits précédemment importés en RFTS accompagnés d'une preuve d'origine mentionnée au paragraphe 1 de l'article 8, délivrée ou établie dans un Etat de l'AELE sont réexportés vers la Hongrie ou la Pologne, la RFTS délivre des certificats EUR.1 avec l'expression « Application de l'article 25 » à condition que les produits soient réexportés dans la même condition ou n'aient subi ni ouvraison ni transformation en RFTS, dont l'ampleur dépasse celle mentionnée au paragraphe 5 de l'article 5.

Article 26

Un Sous-Comité des questions de douane et d'origine sera créé dans le cadre du Comité mixte conformément au paragraphe 5 de l'article 28 de l'Accord et il sera chargé du fonctionnement de la coopération administrative en vue de garantir l'application pratique, correcte et uniforme du présent Protocole ainsi qu'un flux permanent d'informations et de consultations entre experts.

Ce Sous-Comité sera composé d'experts des Etats parties au présent Accord, chargés des questions liées aux douanes et à l'origine.

Article 27

Aux fins d'application de l'alinéa *b*, ii, ou iii, du paragraphe 1 de l'article premier, tout produit originaire du territoire d'un Etat partie au présent Accord sera traité lors de son exportation vers le territoire d'un autre Etat partie au présent Accord comme un produit non originaire pendant la période ou les périodes durant lesquelles l'Etat partie au présent Accord, mentionné en dernier appliquera le taux de droits de douane applicable aux pays tiers ou toute mesure de sauvegarde correspondante pour lesdits produits conformément au présent Accord.

ANNEXE I AU PROTOCOLE B

*Notes explicatives**Note 1 : Article premier*

L'expression « Etat partie au présent Accord » comprend aussi les eaux territoriales de cet Etat.

Les navires opérant en haute mer (y compris les navires-usines) et à bord desquels les poissons pêchés sont préparés ou transformés sont réputés faire partie du territoire de l'Etat partie au présent Accord auquel ils appartiennent, à condition de remplir les conditions énoncées dans la note 5 ci-après.

Note 2 : Articles premier, 2 et 4

Les conditions fixées dans l'article premier, relatives à l'acquisition du statut originaire doivent être remplies sans interruption dans un Etat partie au présent Accord sauf dans les cas prévus à l'article 2.

Si les produits originaires exportés d'un Etat partie au présent Accord vers un autre Etat partie sont retournés, sauf dans les cas prévus à l'article 2, ils doivent être considérés comme non originaires, à moins qu'il puisse être prouvé à la satisfaction des autorités douanières que :

- Les marchandises renvoyées sont les mêmes que celles exportées, et
- Qu'elles n'ont subi aucune opération au-delà de celles qui sont nécessaires pour les maintenir en bon état pendant leur immobilisation dans ledit pays.

Note 3 : Article premier et 2

Pour déterminer si les marchandises sont des produits originaires, il n'est pas nécessaire d'établir si l'électricité et le combustible, les immobilisations ainsi que les machines et les outils utilisés pour obtenir ces produits sont originaires ou non de pays tiers.

Note 4 : Article 4 f

L'expression « ses navires » s'applique seulement :

- a) Aux navires qui sont immatriculés ou enregistrés dans un Etat partie au présent Accord;
- b) Aux navires qui battent pavillon d'un Etat partie au présent Accord;
- c) Aux navires qui sont, pour 50 % au moins, la propriété de nationaux d'un Etat partie au présent Accord ou d'une entreprise dont le siège est situé dans un tel Etat, dont le ou les directeurs, le président du conseil d'administration et la majorité des membres de ce conseil sont des nationaux d'un Etat partie au présent Accord et dont, en outre, dans le cas des sociétés de personnes ou des sociétés à responsabilité limitée, la moitié au moins du capital appartient à un tel Etat ou à des organismes publics et à des nationaux d'un tel Etat;
- d) Aux navires dont le capitaine et les officiers ont tous la nationalité d'un Etat partie au présent Accord;
- e) Aux navires dont 75 % au moins des membres de l'équipage sont des nationaux d'un Etat partie au présent Accord.

Note 5 : Articles 4 et 5

1. L'unité de qualification pour l'application des règles d'origine sera le produit particulier qui est considéré comme unité de base lorsqu'on détermine la classification à l'aide de la nomenclature du Système harmonisé. Dans le cas d'ensembles de produits qui sont classés en vertu de la Règle générale 3, l'unité de qualification est déterminée en ce qui concerne chaque article de l'ensemble; cette disposition s'applique également aux ensembles des positions tarifaires n° 6308, 8206 et 9605.

En conséquence, il s'ensuit que :

- Lorsqu'un produit composé d'un groupe ou d'un assemblage d'articles est classé au titre des conditions du Système harmonisé dans une position tarifaire unique, l'ensemble constitue l'unité de qualification;
- Lorsqu'une expédition est composée de plusieurs produits identiques classés sous la même position tarifaire du Système harmonisé, chaque produit doit être considéré individuellement lorsqu'on applique les règles d'origine.

2. Lorsqu'aux termes de la Règle générale 5 du Système harmonisé, l'emballage est inclus avec le produit aux fins de classification, il sera inclus aux fins de détermination de l'origine.

Note 5 a : alinéa h de l'article 4

Dans le cas des pneus usagés, l'expression « articles usagés collectés là, ne convenant qu'à la récupération des matières premières » ne couvre pas seulement les pneus usagés ne convenant qu'à la récupération des matières premières, mais également ceux qui ne conviennent également qui ne peuvent être utilisés que pour le rechapage ou comme déchets.

Note 6 : Paragraphe 2 de l'article 5

Les Notes liminaires à l'Annexe II s'appliqueront également le cas échéant à tous les produits fabriqués à l'aide de matières non originaires, même s'ils ne sont pas soumis à une condition spécifique contenue dans la Liste en Annexe II mais sont soumis par contre à un changement de position tarifaire fixée au paragraphe 2 de l'article 5.

Note 7 : Article 6

L'expression « prix départ usine » désigne le prix payé au fabricant dans l'entreprise duquel est effectuée la dernière ouvraison ou transformation, à condition que ce prix englobe la valeur de tous les produits entrant dans la fabrication.

L'expression « valeur en douane » s'entend de la valeur en douane déterminée conformément à l'Accord sur l'application de l'Article VII de l'Accord général sur les tarifs douaniers et le commerce, signé à Genève le 12 avril 1979.

Note 8 : Paragraphe 1 de l'article 8

La possibilité d'utiliser, aux termes du présent Protocole, la facture comme preuve du statut originaire des marchandises sera étendue au bon de livraison ou à tout autre document commercial qui décrit les marchandises concernées avec suffisamment de précision pour permettre de les identifier.

Dans le cas de produits envoyés par la poste, qui au sens du paragraphe 2 de l'article 8, ne sont pas considérés comme des importations à des fins commerciales, la déclaration du statut originaire peut également être faite sur la déclaration en douane C2/CP3 ou sur une feuille de papier jointe à ladite déclaration.

Note 9 : Paragraphe 1 de l'article 17 et article 22

Lorsqu'un certificat EUR.1 a été délivré conformément aux conditions fixées au paragraphe 3 de l'article 9 et qu'il concerne des marchandises réexportées telles qu'elles, les autorités douanières du pays de destination doivent pouvoir obtenir, par voie de coopération administrative, des copies certifiées conformes du ou des certificats EUR.1 délivrés antérieurement pour ces marchandises.

Note 10 : Article 23

L'expression « ristourne de droits de douane ou exemption de droits de douane de quelque type que ce soit » s'entend de tout accord pour le remboursement ou la remise, partielle ou complète, des droits de douane appliqués aux produits entrant dans la fabrication, à condition que ladite disposition concède, expressément ou de fait, ce remboursement ou cette remise ou cette non imposition lorsque les marchandises obtenues à partir desdits

produits sont exportées mais non pas lorsqu'elles sont conservées pour une utilisation intérieure.

L'expression « produits entrant dans la fabrication » s'entend de tous produits au sujet desquels « une ristourne des droits de douane ou une exemption des droits de douane de quelque type que ce soit » est demandée à la suite de l'exportation des produits originaires pour lesquels un certificat EUR.1, un certificat LD ou les factures mentionnant le certificat LD ou une facture portant la déclaration de l'exportateur sont délivrés ou établis.

ANNEXE II AU PROTOCOLE B

Liste des opérations d'ouvroison ou de transformation à entreprendre sur des matières non originaires pour conférer au produit manufacturé le statut originaire

ANNEXE III AU PROTOCOLE B

Certificat de circulation des marchandises

Demande de délivrance d'un certificat de circulation des marchandises

Déclaration de l'exportateur

ANNEXE IV AU PROTOCOLE B

Déclaration mentionnée aux paragraphes 1 b et 1 c de l'article 8

ANNEXE V AU PROTOCOLE B**ANNEXE VI AU PROTOCOLE B**

ANNEXE III MENTIONNÉE DANS LE PARAGRAPHE 2 DE L'ARTICLE 4
PRODUITS AUXQUELS UN CALENDRIER SPÉCIAL DE RÉDUCTIONS S'APPLIQUE

TABLEAU A À L'ANNEXE III

TABLEAU B À L'ANNEXE III

TABLEAU C À L'ANNEXE III

TABLEAU D À L'ANNEXE III

TABLEAU E À L'ANNEXE III

ANNEXE IV MENTIONNÉE DANS LE PARAGRAPHE 3 DE L'ARTICLE 4

TABLEAU A À L'ANNEXE IV

TABLEAU B À L'ANNEXE IV

TABLEAU C À L'ANNEXE IV

PROTOCOLE C MENTIONNÉ DANS LE PARAGRAPHE 1 DE L'ARTICLE 6

Article premier

L'Islande peut conserver, en tenant dûment compte des conditions exposées à l'article 14 de l'Accord, des droits de douane de nature fiscale sur les produits spécifiés au Tableau I.

Lorsqu'en Islande, la production d'un produit de même type qu'un de ceux énumérés au Tableau I est lancée, le droit de douane auquel ce dernier produit est soumis doit être aboli.

Article 2

Le Liechtenstein et la Suisse peuvent imposer des droits de nature fiscale aux produits classés dans les positions tarifaires spécifiées au Tableau II, tout en observant les conditions de l'article 14 du présent Accord.

Lorsqu'en Liechtenstein ou en Suisse, la production d'un produit de même type qu'un de ceux énumérés au Tableau II est lancé, le droit de douane auquel ce dernier produit est soumis doit être aboli.

TABLEAU I AU PROTOCOLE C

TABLEAU II AU PROTOCOLE C

ANNEXE V MENTIONNÉE AU PARAGRAPHE 2 DE L'ARTICLE 7

TABLEAU A À L'ANNEXE V

TABLEAU B À L'ANNEXE V

ANNEXE VI MENTIONNÉE DANS LE PARAGRAPHE 2 DE L'ARTICLE 8

ANNEXE VII MENTIONNÉE DANS LE PARAGRAPHE 3 DE L'ARTICLE 8

ANNEXE VIII MENTIONNÉE DANS LE PARAGRAPHE 2 DE L'ARTICLE 9

ANNEXE IX MENTIONNÉE DANS LE PARAGRAPHE 3 DE L'ARTICLE 9

PROCOLE D

MONOPOLES NON AJUSTÉS CONFORMÉMENT À L'ARTICLE 11
LORS DE L'ENTRÉE EN VIGUEUR DU PRÉSENT ACCORD

1. L'article 11 de l'Accord s'appliquera au Liechtenstein et à la Suisse en ce qui concerne les monopoles d'état relatifs au sel et à la poudre à canon et au monopole islandais sur les engrais uniquement dans la mesure où ces Etats auront rempli les obligations correspondantes au titre de l'Accord entre les Etats AELE et la Communauté économique européenne et ses Etats membres sur une zone économique européenne.

2. L'article 11 s'appliquera au plus tard à partir du 1^{er} janvier 1995 en ce qui concerne le monopole autrichien sur le sel.

3. L'ajustement, conformément au paragraphe 1 de l'article 11 sera dans le cas de la RFTS introduit progressivement et réalisé au plus tard cinq ans après l'entrée en vigueur de l'Accord.

ANNEXE X

PROCÉDURE À APPLIQUER POUR LA NOTIFICATION DU PROJET
DE RÉGLEMENTATION TECHNIQUE

ANNEXE XI

SUR LA PROPRIÉTÉ INTELLECTUELLE

ANNEXE XII

SUR L'INTERPRÉTATION DE L'ARTICLE 19

APPENDICE

LISTE INDICATIVE DES FORMES D'AIDE À L'EXPORTATION
MENTIONNÉES À L'ANNEXE XII « D » VI

ANNEXE XIII

TRANSPARENCE DES MESURES D'AIDE GOUVERNEMENTALE

PROTOCOLE E CONCERNANT LE TRAITEMENT QUI PEUT ÊTRE APPLI-
QUÉ PAR LE LIECHTENSTEIN ET LA SUISSE AUX IMPORTATIONS
DE CERTAINS PRODUITS SOUMIS À UN PLAN DE CONSTITUTION
DE RÉSERVES OBLIGATOIRES

Le Liechtenstein et la Suisse peuvent soumettre à un plan de réserves obligatoires des produits qui sont indispensables pour la survie de la population et, dans le cas de la Suisse, pour l'armée, en des temps de pénurie d'approvisionnement dont la production au Liechtenstein ou en Suisse est insuffisante ou inexistante et dont les caractéristiques et la nature permettent de constituer des réserves.

Le Liechtenstein et la Suisse appliqueront ce plan d'une manière qui n'implique pas de discrimination, directe ou indirecte, entre les produits importés des autres États parties au présent Accord et les produits nationaux similaires ou substituables.

ANNEXE XIV MENTIONNÉE DANS L'ARTICLE 33

DÉCLARATION UNILATÉRALE DE L'AUTRICHE

L'Autriche se réserve le droit de ne pas inclure le trafic de transit et les questions liées au transit dans les discussions mentionnées à l'article 30 et dans les accords qui peuvent découler desdites discussions.

PROCÈS-VERBAL D'INTERPRÉTATION RELATIF AUX ACCORDS ENTRE LES ÉTATS DE L'AELE ET LA RFTS

1. Les Etats de l'AELE et la RFTS reconnaissent l'existence d'un certain parallélisme entre les niveaux des concessions concernant les tarifs douaniers, les restrictions quantitatives, les taxes et mesures d'effet équivalent lors de l'entrée en vigueur de l'Accord de libre-échange Etats AELE-RFTS et l'Accord Europe CE-RFTS. Les Etats et l'AELE et la RFTS reconnaissent en outre que ce parallélisme devrait fondamentalement être maintenu pendant la totalité de la période de transition. La possibilité d'appliquer ce parallélisme à des concessions échangées au titre des conditions spéciales sera examinée au sein du Comité mixte.

2. Les Etats de l'AELE et la RFTS conviennent de coordonner étroitement leurs efforts pour la formation de ceux qui seront chargés d'appliquer les procédures simplifiées prévues dans le Protocole B en ce qui concerne la délivrance, le contrôle et la vérification des preuves d'origine afin de leur permettre d'être autorisés à appliquer cette procédure. La procédure simplifiée sera appliquée de façon restrictive et son application fera l'objet de délibérations au sein du Sous-comité des questions d'origine et de douane.

3. La RFTS notifiera aux Etats de l'AELE tous les accords conclus pour instaurer la coopération administrative entre la RFTS, la Hongrie et la Pologne pour l'application du Protocole B et les changements qui y seront apportés.

4. a) Les Etats de l'AELE et la RFTS conviennent que les dispositions de l'article 23 du Protocole B ne s'appliqueront pas avant le 1^{er} janvier 1994. La présente dérogation peut être prolongée par le Comité mixte en tenant compte des pratiques appliquées entre la RFTS et la Communauté économique européenne.

b) S'il est établi que, du fait des conséquences de la dérogation à l'article 23, un produit est importé dans le territoire d'un Etat partie au présent Accord en quantité accrue ou dans des conditions qui causent, ou menacent de causer, de graves dommages aux producteurs de produits similaires ou directement concurrentiels dans l'Etat partie concerné, les dispositions de l'article 23 seront réintroduites dans l'article 23 pour ce qui est dudit produit.

c) En ce qui concerne la procédure pour l'application de mesures de sauvegarde, les dispositions de l'article 25 du présent Accord s'appliqueront *mutatis mutandis* en particulier aux paragraphes 3 b) et 6 dudit article.

5. Les Etats de l'AELE et la RFTS conviennent que les exceptions énumérées aux Annexes V, VIII et IX à l'article 7 et à l'article 9 feront l'objet de consultations au sein du Comité mixte après l'entrée en vigueur de l'Accord conclu entre les Etats de l'AELE et la Communauté européenne sur la création d'une zone économique européenne.

6. Le présent Accord n'empêche pas les interdictions et les restrictions d'importations et d'exportations ou de marchandises en transit justifiées pour des raisons de protection de l'environnement imposée au titre des dispositions de l'article 10, à condition que lesdites interdictions et restrictions soient effectives en conjonction avec des mesures équivalents imposées à l'intérieur d'un pays ou prises conformément aux obligations imposées au titre d'un accord intergouvernemental pour l'environnement. Toute difficulté d'interprétation de l'expression « protection de l'environnement » dans le contexte de l'Article 10 du présent Accord sera étudiée par le Comité mixte.

7. Une société des Etats de l'AELE et une société de la RFTS respectivement s'entendent, aux fins de l'Accord, d'une société ou d'une entreprise créée conformément à la législation d'un état membre de l'Association européenne de libre-échange ou de la RFTS respectivement.

8. Aux fins de l'interprétation du paragraphe 3 de l'article 19, les Etats parties au présent Accord conviennent que l'expression « intensité plus grande » se rapporte au niveau de l'aide accordée au moyen des mesures contenues au paragraphe *c* de l'Annexe XII et que l'application de mesures normalement inconsistantes au titre du paragraphe *d* pourrait être temporairement justifiée par la restructuration de l'économie de la RFTS, à condition que lesdites pratiques soient compatibles avec la réglementation sur l'aide gouvernementale dans l'Accord créant une association entre la RFTS et la Communauté européenne, telle qu'elle est mise en œuvre par les Parties audit Accord.

9. Les Etats de l'AELE et la RFTS conviennent d'organiser des consultations au sein du Comité mixte en vue d'examiner les possibilités de compléter les critères fixés aux Annexes XII et XIII à l'article 19 par des critères découlant de l'Accord entre les Etats de l'AELE et la Communauté économique européenne sur la création d'une Zone économique européenne, une fois que l'Accord sera entré en vigueur.

10. Les Etats de l'AELE et la RFTS conviennent que, dans le cas où des mesures de sauvegarde spécifiques sont appliquées entre la CE et la RFTS dans leur commerce des textiles et de la confection, lesdits mécanismes qui sont acceptés ou appliqués entre la CE et la RFTS dans ledit secteur seront utilisés chaque fois que la situation s'y prêtera. L'accès au marché des Etats parties au présent Accord ne sera pas, néanmoins et sans préjudice de l'article 22, dans ces cas moins favorable en ce qui concerne les droits de douane, les restrictions quantitatives, les taxes et mesures d'effet équivalent que lors de l'entrée en vigueur du présent Accord.

11. En ce qui concerne le paragraphe 3 de l'article 22, en cas de désaccord au sujet de la valeur réelle d'importation de produits industriels, les statistiques du commerce international telles que celles de la CEE, du GATT ou de l'OCDE seront utilisées comme base de discussion.

12. Les Etats de l'AELE et la RFTS estiment qu'une procédure d'arbitrage pourrait être envisagée pour les différends qui ne peuvent être résolus par des consultations entre les Etats parties concernés ou au sein du Comité mixte. Une telle possibilité, par exemple en ce qui concerne l'article 18, sera examinée plus avant par le Comité mixte.

SUCCESSIONS

Notifications effected with the Government of Sweden on:

8 December 1992

CZECH REPUBLIC

(With effect from 1 January 1993, the date of the succession of State.)

8 December 1992

SLOVAKIA

(With effect from 1 January 1993, the date of the succession of State.)

Certified statements were registered by Sweden on 22 September 1995.

SUCCESSIONS

Notifications effectuées auprès du Gouvernement suédois le :

8 décembre 1992

RÉPUBLIQUE TCHÈQUE

(Avec effet au 1^{er} janvier 1993, date de la succession d'Etat.)

8 décembre 1992

SLOVAQUIE

(Avec effet au 1^{er} janvier 1993, date de la succession d'Etat.)

Les déclarations certifiées ont été enregistrées par la Suède le 22 septembre 1995.