

Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
r) Printing, publishing (CPC 88442)	1) None 2) None 3) None	1) None 2) None 3) None	
s) Convention services (CPC 87909*)	1) None 2) None 3) None	1) None 2) None 3) None	
t) Other (CPC 8790)	1) None 2) None 3) None	1) None 2) None 3) None	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512)	1) None 2) None 3) None	1) None 2) None 3) None	
D. Audiovisual services			
a) Motion picture and	1) None	1) None	



Modes of Supply: Sector or Sub-sector <sup>1</sup>	(1) Cross-border supply Limitations on Market Access	2) Consumption abroad Limitations on National Treatment	(3) Commercial presence Additional Commitments
videotape production and distribution <sup>3</sup> services (CPC 9611)	2) None 3) None	2) None 3) None	
b) Motion picture projection services (CPC 9612)	1) None 2) None 3) None	1) None 2) None 3) None	
e) Sound recording services	1) None 2) None 3) None	1) None 2) None 3) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for buildings (CPC 512)	1) None 2) None 3) None	1) None 2) None 3) None	
B. General construction work for civil engineering (CPC 513)	1) None 2) None 3) None	1) None 2) None 3) None	

<sup>3</sup> For greater clarity, distribution services in this context may include the licensing of motion pictures or video tapes to other service providers for exhibition, broadcasting, or other transmission, rental, sale or other use.



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Installation and assembly work (CPC 514+516)	1) None 2) None 3) None	1) None 2) None 3) None	
D. Building completion and finishing work (CPC 517)	1) None 2) None 3) None	1) None 2) None 3) None	
E. Other (CPC 511+515+518)	1) None 2) None 3) None	1) None 2) None 3) None	
4. DISTRIBUTION SERVICES (excluding distribution services in relation to alcohol, tobacco, and coconut products)			
A. Commission agents' services (CPC 621, 61111**, 6113**, 6121**)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Wholesale trade services (CPC 622, 61111**, 6113**, 6121**)	1) None 2) None 3) None	1) None 2) None 3) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
<b>Sector or Sub-sector<sup>1</sup></b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
C. Retailing services (CPC 631, 632, 61112, 6113**, 6121**)	1) None 2) None 3) None	1) None 2) None 3) None	
D. Franchising (CPC 8929)	1) None 2) None 3) None	1) None 2) None 3) None	
5. EDUCATIONAL SERVICES (limited to services provided by privately-owned institutions)			
A. Primary education services (CPC 921**)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Secondary education services (CPC 922**)	1) None 2) None 3) None	1) None 2) None 3) None	
C. Higher education services in private institutions (CPC 923**)	1) None 2) None 3) None	1) None 2) None 3) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
<b>Sector or Sub-sector<sup>1</sup></b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
D. Adult education (CPC 924)	1) None 2) None 3) None	1) None 2) None 3) None	
E. Other education services (CPC 929)	1) None 2) None 3) None	1) None 2) None 3) None	
<b>6. ENVIRONMENTAL SERVICES</b> Consultancy related to the provision of the following environmental services:  A. Sewage Services (CPC 9401**)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Refuse disposal services (CPC 9402**)	1) None 2) None 3) None	1) None 2) None 3) None	
C. Sanitation and similar services (CPC 9403**)	1) None 2) None 3) None	1) None 2) None 3) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other environmental services (CPC 9404-9409)	1) None 2) None 3) None	1) None 2) None 3) None	
<p>7. FINANCIAL SERVICES</p> <p>Excluding: - activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies; - activities forming part of a statutory system of social security or public retirement plans; - and other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.</p> <p>A. Insurance and insurance-related services</p> <p>(i) Direct insurance (including co- insurance) : (A) life</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(b) non-life</p> <p>(ii) Reinsurance and retrocession;</p> <p>(iii) Insurance intermediation, such as brokerage and agency;</p> <p>(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.</p>	<p>1) None 2) None 3) None</p> <p>1) None 2) None 3) None</p> <p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p> <p>1) None 2) None 3) None</p> <p>1) None 2) None 3) None</p>	
<p>B. Banking and other financial services (excluding insurance)</p> <p>(a) Acceptance of deposits and other repayable funds from the public;</p> <p>(b) Lending of all types, including consumer credit,</p>	<p>1) Requirement to have a commercial presence in Tuvalu or be represented by an agent that is a natural person resident in Tuvalu. 2) None 3) Incorporation required</p>	<p>1) None 2) None 3) None</p>	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>mortgage credit, factoring and financing of commercial transaction;</p> <p>(c) Financial leasing;</p> <p>(d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;</p> <p>(e) Guarantees and commitments;</p> <p>(f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <p>(i) money market instruments (including cheques, bills, certificates of deposits);</p> <p>(ii) foreign exchange;</p> <p>(iii) derivative products including, but not limited to,</p>			



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
<b>Sector or Sub-sector<sup>1</sup></b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<p>futures and options; (iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; (v) transferable securities; (vi) other negotiable instruments and financial assets, including bullion.</p> <p>g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;</p> <p>h) Money broking;</p> <p>i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;</p>			



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;</p> <p>k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;</p> <p>(l) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.</p>			
8. HEALTH RELATED AND SOCIAL			



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
SERVICES (limited to services provided by privately-owned institutions)			
A. Hospital Services (CPC 9311**)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Other Human Health Services (CPC 9319**)	1) None 2) None 3) None	1) None 2) None 3) None	
C. Social Services (CPC 933**)	1) None 2) None 3) None	1) None 2) None 3) None	
9. TOURISM AND TRAVEL SERVICES			
A. Hotels and restaurants			



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Hotel lodging services (CPC 64110**)           Motel lodging services (CPC 64120**)	<p><u>Four- or five-star hotels<sup>4</sup> and motels</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Other hotels and motels, with more than 25 rooms</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Speciality restaurants and restaurants located in areas of touristic interest</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Other restaurants</u></p> <p>1) Unbound</p> <p>2) Unbound</p>	<p><u>Four and five-star hotels and motels</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Other hotels and motels, with more than 25 rooms</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Speciality restaurants and restaurants located in areas of touristic interest</u></p> <p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p><u>Other restaurants</u></p> <p>1) Unbound</p> <p>2) Unbound</p>	

<sup>4</sup> This refers to the ratings by the national accreditation system for lodging services.



Modes of Supply: Sector or Sub-sector <sup>1</sup>	(1) Cross-border supply Limitations on Market Access	2) Consumption abroad Limitations on National Treatment	(3) Commercial presence Additional Commitments
Meal serving service in self-facilities (CPC 64220**)	3) Unbound  <u>Self-service facilities in four- or five- star hotels and motels, or in other hotels and motels with more than 25 rooms</u>	3) Unbound  <u>Self-service facilities in four- or five- star hotels and motels, or in other hotels and motels with more than 25 rooms</u>	
Beverages serving services for consumption on the premises, without entertainment (CPC 64310**)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None	
Beverages serving services for consumption on the premises, with entertainment (CPC 64320**)	<u>Beverages serving services in four- or five-star hotels and motels, or in other hotels and motels with more than 25 rooms</u> 1) Unbound* 2) None 3) None	<u>Beverages serving services in four- or five-star hotels and motels, or in other hotels and motels with more than 25 rooms</u> 1) Unbound* 2) None 3) None	
B. Travel agencies and tour operator services	1) Service must be supplied through a commercial presence 2) None 3) None	1) None 2) None 3) None	
Travel agency services (including sales of travel tickets, lodging and package tours on a fee or contract basis			



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(corresponding to subclass 67811 of CPC Version 1.0)			
Tour operator services (including services of organizing and arranging package tours (all-inclusive tours) – such a package usually includes passenger and baggage transportation, accommodation, sightseeing arrangements and similar services provided during a package tour (corresponding to subclass 67812 of CPC Version 1.1)	1) None 2) None 3) None	1) None 2) None 3) None	
-Tourist information services (travel information, planning and advice services, accommodation, reservation services, and airline, bus and other reservation services relating to travel (corresponding to subclass 67813 of CPC Version 1.1)	<u>Tourist information services in four- or five-star hotels and motels, or in other hotels and motels with more than 25 rooms</u>  1) None 2) None 3) None  <u>Other tourist information services</u>	<u>Tourist information services in four- or five-star hotels and motels, or in other hotels and motels with more than 25 rooms</u>  1) None 2) None 3) None  <u>Other tourist information services</u>	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	1) Services must be supplied through a commercial presence 2) None 3) None	1) None 2) None 3) None	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>  <b>A. Entertainment Services (CPC 9619)</b>  <b>B. News agency services (CPC 962)</b>  <b>C. Libraries, archives, museums, and other cultural services (CPC 963)</b>  <b>D. Sporting and other recreational services (CPC 964**)</b> - Excluding gambling and betting	1) None 2) None 3) None  1) None 2) None 3) None  1) None 2) None 3) None  1) None 2) None 3) None	1) None 2) None 3) None  1) None 2) None 3) None  1) None 2) None 3) None  1) None 2) None 3) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>11. TRANSPORT SERVICES</p> <p>A. Maritime Transport Services</p> <p>International Transport (freight and passengers) (CPC 7211 and 7212), excluding cabotage transport (as defined below)</p>	<p>1)(a) Liner shipping:</p> <p>Local agent in Tuvalu required.</p> <p>Conditional on the granting of a license, the issuance of which is based on such criteria as the frequency, type, and price of the services proposed, as well as the impact on existing service.</p> <p>Licenses granted preferably to carriers owned by Tuvalu citizens, and that employ Tuvalu citizens.</p> <p>Vessels owned and operated by the Tuvalu government do not require a license to be granted on the basis of the criteria mentioned above.</p>	<p>1)(a) None</p>	<p>The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions</p> <ol style="list-style-type: none"> <li>1. Pilotage</li> <li>2. Towing and the tug assistance</li> <li>3. Provisioning, fuelling and watering</li> <li>4. Garbage collecting and ballast waste disposal</li> <li>5. Port Captain's services</li> <li>6. Navigation aids</li> <li>7. Shore-based operational services essential to ship operations including communications, water and electrical supplies</li> <li>8. Emergency repair facilities</li> <li>9. Anchorage, berth and berthing services</li> </ol>



Modes of Supply: Sector or Sub-sector <sup>1</sup>	(1) Cross-border supply Limitations on Market Access	2) Consumption abroad Limitations on National Treatment	(3) Commercial presence Additional Commitments
	<p>1)(b) Bulk, tramp, and other international shipping, including passenger transportation: local agent in Tuvalu required.</p> <p>2) None</p> <p>3)</p> <p>3) (a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment: unbound</p> <p>3) (b) Other forms of commercial presence for the supply of international maritime transport services (as defined below - 2): none</p>	<p>1)(b) None</p> <p>2) None</p> <p>3) (a) Unbound</p> <p>3)(b) None</p>	
d) Maintenance and repair of vessels (CPC 8868**)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
MARITIME AUXILIARY SERVICES			
Container Station and Depot	1) Suppliers of maritime	1) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector <sup>1</sup>	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Services (as defined in Annex)	transport services are required to go through a local agent established in Tuvalu. 2) None 3) None	2) None 3) None	
Maritime Freight Forwarding Services (as defined in Annex)	1) Suppliers of maritime transport services are required to go through a local agent established in Tuvalu. 2) None 3) None	1) None 2) None 3) None	
Storage and Warehousing Services (as defined in Annex)	1) Suppliers of maritime transport services are required to go through a local agent established in Tuvalu. 2) None 3) None	1) None 2) None 3) None	
Maritime Agency Services (as defined in Annex)	1) Suppliers of maritime transport services are required to go through a local agent established in Tuvalu. 2) None 3) None	1) None 2) None 3) None	



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services <sup>1</sup>			
Aircraft repair and maintenance services	1) None 2) None 3) None	1) None 2) None 3) None	
Selling and marketing of air transport services	1) None 2) None 3) None	1) None 2) None 3) None	
Computer reservation system services	1) None 2) None 3) None	1) None 2) None 3) None	
Ground handling services	1) None 2) None 3) None	1) None 2) None 3) None	
Specialty air services	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

<sup>1</sup> As defined in Article 1 of Chapter 7 (Trade in Services).



Modes of Supply:	(1) Cross-border supply	2) Consumption abroad	(3) Commercial presence
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
H. Services Auxiliary to All Modes of Transport			
a) Cargo-handling services, except maritime and air cargo handling (CPC 741**)	1) None 2) None 3) None	1) None 2) None 3) None	
b) Storage and warehouse services, except maritime storage and warehousing services (CPC 742**)	1) None 2) None 3) None	1) None 2) None 3) None	
c) Freight transport agency services, except maritime freight agency services (CPC 748**)	1) None 2) None 3) None	1) None 2) None 3) None	
d) Other (CPC 749)	1) None 2) None 3) None	1) None 2) None 3) None	



## **ANNEX TO THE SCHEDULE OF TUVALU: DEFINITIONS IN RELATION TO MARITIME TRANSPORT**

1. Without prejudice to the scope of activities which may be considered as “cabotage” under the relevant national legislation, this schedule does not include “maritime cabotage services”, which are assumed to cover transportation of passengers or goods between a port located in the Tuvalu and another port located in Tuvalu, traffic originating and terminating in the same port located in the Tuvalu provided that this traffic remains within the Tuvalu’s territorial waters, and traffic between a port located in the Tuvalu and installations or structures situated in the EEZ or relating to the continental shelf of Tuvalu.

2. “Other forms of commercial presence for the supply of international maritime transport services” means the ability for international maritime transport service suppliers of other Parties to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross- border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);
- (e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel



recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

(f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

6. "Maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.



7. “Freight forwarding services” means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information. Freight forwarding services do not include postal services or courier services.



## ANNEX 7-A: SCHEDULE OF SPECIFIC SERVICES COMMITMENTS (CHAPTER 7)

### SCHEDULE OF VANUATU

Modes of Supply: (1) Cross-border Supply (2) Consumption abroad (3) Commercial Presence (4) Presence of Natural Persons

Sector or Sub-sector	Limitations of Market Access	Limitations on National Treatment	Additional commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
All sectors included in this schedule	<p>3) Granting foreign investor certificates, as well as their renewal, is based on objective published criteria and is not conditional on an economic needs test or the level of foreign ownership.</p> <p>3) Unbound for measures: a) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.<sup>1</sup></p> <p>3) Unbound with respect to the provision of law enforcement and correctional services, and the</p>	<p>3) The Vanuatu Constitution prohibits freehold ownership of land. Only indigenous Ni-Vanuatu can own land. Indigenous citizens and expatriates can hold land in leasehold.</p>	

<sup>1</sup> Should Vanuatu adopt after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Trade in Services.



	following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public utilities, public transport and public housing.		
<b>II. SECTOR SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. Professional Services</b>			
a) Legal services, home and host country law, including international law (CPC 861)	1) None 2) None 3) Commercial presence must take the form of sole proprietorship or partnership.	1) None 2) None 3) None	
b) Accounting, auditing and bookkeeping services (CPC 862)	1) None 2) None 3) None	1) None 2) None 3) None	
c) Taxation Services (CPC 863)	1) None 2) None 3) None	1) None 2) None 3) None	
d) Architectural services (CPC 8671)	1) None 2) None 3) None	1) None 2) None 3) None	



e) Engineering services (CPC 8672)	1) None 2) None 3) None	1) None 2) None 3) None	
f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None	1) None 2) None 3) None	
g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None	1) None 2) None 3) None	
h) Medical and dental services (CPC 9312)	1) None 2) None 3) None	1) None 2) None 3) None	
i) Veterinary services (CPC 932)	1) None 2) None 3) None	1) None 2) None 3) None	
j) Midwives, nurses, physiotherapists and paramedical personnel (CPC 93191)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None	1) None 2) None 3) None	
C. Research and Development Services			



a) R&D services on natural sciences (CPC 851)	1) None 2) None 3) Approval is required for the supply of services in Vanuatu's southern maritime borders.	1) None 2) None 3) None	
b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) Approval is required for the supply of services in Vanuatu's southern maritime borders.	1) None 2) None 3) None	
c) Interdisciplinary R&D services (CPC 853)	1) None 2) None 3) Approval is required for the supply of services in Vanuatu's southern maritime borders.	1) None 2) None 3) None	
E. Rental/Leasing Services without Operators			
a) Relating to ships (CPC 83103)	1) None 2) None 3) None	1) None 2) None 3) None	
b) Relating to aircraft (CPC 83104)	1) None 2) None 3) None	1) None 2) None 3) None	
c) Relating to other transport	1) None	1) None	



equipment (CPC 83101+83102)	2) None 3) None	2) None 3) None	
d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None	1) None 2) None 3) None	
e) Other (CPC 832)	1) None 2) None 3) None	1) None 2) None 3) None	
F. Other Business Services			
a) Advertising services (CPC 871)	1) None 2) None 3) None	1) None 2) None 3) None	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None	1) None 2) None 3) None	
(c) Management consulting services (CPC 865)	1) None 2) None 3) None	1) None 2) None 3) None	
d) Services related to management consulting (CPC 866)	1) None 2) None 3) None	1) None 2) None 3) None	
(f) Services incidental to agriculture, hunting and forestry (CPC 88110, 88120)	1) None 2) None 3) None	1) None 2) None 3) None	



<p>(g) Services incidental to fishing (CPC 882**)</p> <p>Consists of specialised consultancy services only, related to fisheries. Does not include fishing.</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	
<p>h) Services incidental to mining (CPC 883)</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	
<p>i) Services incidental to manufacturing (CPC 884)</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	
<p>j) Services incidental to energy distribution (CPC 88110, 88120)</p> <p>Covers specialised consultancy services only, in relation to energy distribution.</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	
<p>k) Placement and supply services and personnel (CPC 872)</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	
<p>m) Related scientific and technical consulting services</p>	<p>1) None 2) None</p>	<p>1) None 2) None</p>	



(CPC 8675)	3) None	3) None	
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+8861-8866)	1) None 2) None 3) None	1) None 2) None 3) None	
o) Building-cleaning services (CPC 874)	1) None 2) None 3) None	1) None 2) None 3) None	
p) Photographic services (CPC 875)	1) None 2) None 3) None	1) None 2) None 3) None	
q) Packaging services (CPC 876)	1) None 2) None 3) None	1) None 2) None 3) None	
r) Printing, publishing (CPC 88442)	1) None 2) None 3) None	1) None 2) None 3) None	
t) Other (CPC 8790) - Including convention services	1) None 2) None 3) None	1) None 2) None 3) None	
<b>2. COMMUNICATION SERVICES</b>			
B. Courier Services	1) None 2) None	1) None 2) None	



C. Telecommunication Services <sup>2</sup>	3) None	3) None	Vanuatu undertakes the obligations contained in the attached Reference Paper.
a) Voice telephone services	1) None 2) None 3) None	1) None 2) None 3) None	
b) Packet-switched data transmission services	1) None 2) None 3) None	1) None 2) None 3) None	
c) Circuit-switched data transmission services	1) None 2) None 3) None	1) None 2) None 3) None	
d) Telex services	1) None 2) None 3) None	1) None 2) None 3) None	
(e) Telegraph services	1) None 2) None 3) None	1) None 2) None 3) None	
(f) Facsimile services	1) None 2) None	1) None 2) None	

<sup>2</sup> Commitments are taken consistent with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3), from the WTO.



	3) None	3) None		
g) Private leased circuit services	1) None 2) None 3) None	1) None 2) None 3) None		
h) Electronic mail	1) None 2) None 3) None	1) None 2) None 3) None		
i) Voice mail	1) None 2) None 3) None	1) None 2) None 3) None		
j) On-line information and data base retrieval	1) None 2) None 3) None	1) None 2) None 3) None		
k) Electronic data interchange	1) None 2) None 3) None	1) None 2) None 3) None		
l) Enhanced/value-added facsimile services (including store and forward, store and retrieve)	1) None 2) None 3) None	1) None 2) None 3) None		
m) Code and protocol conversion	1) None 2) None 3) None	1) None 2) None 3) None		



n) On-line information and/or data processing (including transaction processing)	1) None 2) None 3) None	1) None 2) None 3) None	
o) Other	1) None 2) None 3) None	1) None 2) None 3) None	
Mobile services Analogue/Digital cellular services PCS (Personal Communications Services) Paging services Mobile data services			
<b>D. Audiovisual</b>			
(a) Motion picture and videotape production and distribution services (CPC 9611)	1) None 2) None 3) None	(1), (2), (3) None except support programmes established and funded by the Government of Vanuatu to preserve or promote the cultural identity of Vanuatu	
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>			
A. General construction work for buildings (CPC 512)	1) None 2) None 3) None	1) None 2) None 3) None	
B. General construction for civil engineering (CPC 513)	1) None 2) None 3) None	1) None 2) None 3) None	
<b>4. DISTRIBUTION SERVICES</b> Excluding kava bars, open air vendors, mobile shops, door to door sales, local trading of sandalwood, export of sandalwood in stick and chips form, export of seeds and other minor forest products, second hand clothing shops, export of kava in root, chips and stick form.			



A. Commission agents' services (CPC 621)	1) None 2) None 3) None	1) None 2) None 3) None	
B. Wholesale trade services (CPC 622)	1) None 2) None 3) None; except Shops where the annual turnover is less than VT 30 million are reserved to Vanuatu citizens and enterprises wholly-owned by Vanuatu citizens.	1) None 2) None 3) None	
C. Retailing services (CPC 631, 632, 6111, 6113, 6121)	1) None 2) None 3) None; except Shops where the annual turnover is less than VT 30 million are reserved to Vanuatu citizens and enterprises wholly-owned by Vanuatu citizens.) None None; except Shops where the annual turnover is less than VT 30 million are reserved to Vanuatu citizens and enterprises wholly-owned by Vanuatu	1) None 2) None 3) None	
D. Franchising services (CPC 8929)	1) None 2) None 3) None	1) None 2) None 3) None	
<b>5. EDUCATIONAL SERVICES</b>			



(CPC 921-929)	1) None 2) None 3) None except services funded from state resources, and subject to approval by the Government of Vanuatu to ensure adequate standards of qualification of individuals and of organisations.	1) None 2) None 3) None except services funded from state resources.	
<b>6. ENVIRONMENTAL SERVICES</b>			
A. Sewage services (CPC 9401)	1) None 2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	1) None 2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	
B. Refuse disposal services (CPC 9402)	1) None 2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	1) None 2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	
C. Sanitation and similar services	1) None	1) None	



(CPC 9403)	2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	2) None 3) None, except that provision of the service at the Central or local level may be subject to public monopoly or exclusive rights granted to private operators, through for instance concession contracts.	
D. Other environmental services (CPC 9404-9409)	1) None 2) None 3) None	1) None 2) None 3) None	
<b>7. FINANCIAL SERVICES</b>			
Excluding: - activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies; - activities forming part of a statutory system of social security or public retirement plans; - and other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.			



A.	All insurance and related services (CPC 812)	1) None 2) None 3) None	1) None 2) None 3) None	
B.	Banking and other related services (CPC 811-813)	1) None 2) None 3) Banks must comply with provisions of relevant banking legislation	1) None 2) None 3) None	
<b>8. HEALTH RELATED AND SOCIAL SERVICES</b>				
A.	Hospital services (CPC 9311)	1) None 2) None 3) None, except services funded from state resources	1) None 2) None 3) None, except services funded from state resources	
C.	Social services (CPC 933)	1) None 2) None 3) None	1) None 2) None 3) None	
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>				
A.	Hotels and restaurants (CPC 641)	1) None 2) None 3) None, except guest houses if the number of beds is less than 50 or less than ten rooms or annual turnover is less than VT 20 million; bungalows if the annual turnover is less than VT 30 million; hotels and motels if the	1) None 2) None 3) None	



B. Travel agencies (excluding tour operating services)	total value of the investment is less than VT 10 million or the annual turnover is less than VT 20 million; and kava bars.  1) None 2) None 3) None	1) None 2) None 3) None	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>			
A. Entertainment Services (CPC 9619)	1) None 2) None 3) None	1) None 2) None 3) None	
B. News agency services (CPC 962)	1) None 2) None 3) None	1) None 2) None 3) None	
D. Sporting and other recreational services (CPC 964**) - Excluding lottery, gambling betting and any other related activities	1) None 2) None 3) None	1) None 2) None 3) None	
<b>11. TRANSPORT SERVICES</b>			
A. Maritime Transport Services  (a),(b) International Transport (passengers and freight) (CPC	1) Local agent in Vanuatu, or registration in Vanuatu, required.  2) None	1) None  2) None	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory



7211 and 7212), excluding cabotage transport (as defined below)	<p>3)(a) Establishment of registered company for the purpose of operating a fleet under the national flag of the State of establishment: unbound</p> <p>3)(b) Other forms of commercial presence for the supply of international maritime transport services (as defined below – 2): none</p>	<p>3)(a) Unbound</p> <p>3)(b) None</p>	<p>terms and conditions:</p> <ol style="list-style-type: none"> <li>1. Pilotage</li> <li>2. Towing and the tug assistance</li> <li>3. Provisioning, fuelling and watering</li> <li>4. Garbage collecting and ballast waste disposal</li> <li>5. Port Captain's services</li> <li>6. Navigation aids</li> <li>7. Shore-based operational services essential to ship operations including communications, water and electrical supplies</li> <li>8. Emergency repair facilities</li> <li>9. Anchorage, berth and berthing services</li> </ol>
(d) Maintenance and repair of vessels (CPC 8868**)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
<b>MARITIME AUXILIARY SERVICES</b>			
Container Station and Depot Services (as defined in Annex)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	
Maritime Freight Forwarding	<p>1) None</p>	<p>1) None</p>	



Services (as defined in Annex)	2) None 3) None	2) None 3) None	
Storage and Warehousing Services	1) None 2) None 3) None	1) None 2) None 3) None	
Maritime Agency Services (as defined in Annex)	1) Suppliers of international maritime transport services are required to go through a local agent established in Vanuatu. 2) None 3) None	1) None 2) None 3) None	
C. Air Transport Services			
(d) Maintenance and repair of aircraft	1) None 2) None 3) None	1) None 2) None 3) None	
(e) Selling and marketing of air transport services	1) None 2) None 3) None	1) None 2) None 3) None	
Computer reservation system services	1) None 2) None 3) None	1) None 2) None 3) None	
Specialty air services	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	



H. Services Auxiliary to All Modes of Transport			
b) Storage and warehouse services, except maritime storage and warehousing services (CPC 742**)	1) None 2) None 3) None	1) None 2) None 3) None	
c) Freight transport agency services, except maritime freight agency services (CPC 748**)	1) None 2) None 3) None	1) None 2) None 3) None	
d) Other (CPC 749)	1) None 2) None 3) None	1) None 2) None 3) None	

\*\* The service specified constitutes only part of the total range of activities covered by the CPC concordance.



## **ANNEX TO THE SCHEDULE OF VANUATU: DEFINITIONS IN RELATION TO MARITIME TRANSPORT**

1. Without prejudice to the scope of activity which may be considered as “cabotage” under the relevant national legislation, this schedule does not include “maritime cabotage services”, which are assumed to cover transportation of passengers or goods between a port located in Vanuatu and another port located in Vanuatu, traffic originating and terminating in the same port located in Vanuatu provided that this traffic remains within Vanuatu’s territorial waters, and traffic between a port located in Vanuatu and installations or structures situated in the EEZ or relating to the continental shelf of Vanuatu.

2. “Other form of commercial presence for the supply of international maritime transport services” means the ability for international maritime transport service suppliers of other Parties to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated services;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);



(e) the setting up of any business arrangement (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

(f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.

4. “Maritime agency services” means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;

- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

5. “Freight forwarding services” means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information. Freight forwarding services do not include postal services or courier services.



## REFERENCE PAPER FOR THE SCHEDULE OF VANUATU

### Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

### Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

### 1. Competitive safeguards

#### 1.1. Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

#### 1.2. Safeguards

The anti-competitive practices referred to above shall include in particular:



- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

## 2. Interconnection

2.1. This section applies to linking with suppliers, providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

### 2.2. Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

### 2.3. Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

### 2.4. Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.



## 2.5. Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

## 3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

## 4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licenses.

The reasons for the denial of a licence will be made known to the applicant upon request.

## 5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

## 6. Allocation and use of scarce resources



Any procedure for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.



## **CHAPTER 8**

### **MOVEMENT OF NATURAL PERSONS**

#### **Article 1: Definitions**

For the purposes of this Chapter:

**temporary entry** means entry into the territory of a Party by a natural person covered by this Chapter, without the intent to establish permanent residence; and

**immigration formality** means a visa, permit, pass or other document or electronic authority granting a natural person of a Party the right to enter, reside or work in the territory of the granting Party.

#### **Article 2: Objectives**

1. The objectives of this Chapter, which reflect the preferential trading relationship between the Parties, are to:
  - (a) provide for rights and obligations additional to those set out in Chapter 7 (Trade in Services) and Chapter 9 (Investment) in relation to the temporary entry of natural persons;
  - (b) facilitate the temporary entry of natural persons;
  - (c) establish transparent criteria and streamlined immigration formality application procedures for the temporary entry of natural persons to whom this Chapter applies; and
  - (d) protect the integrity of the Parties' borders, and protect the domestic labour force and permanent employment in the territories of the Parties.

#### **Article 3: Scope**

1. This Chapter shall apply, as set out in each Party's schedule of specific commitments in Annex 8-A (Schedules of Commitments on Movement of Natural Persons), to measures affecting the temporary entry of natural persons of a Party into the territory of any other Party.
2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of another Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.
3. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry or temporary stay of natural persons of any other Party in its territory, including those



measures necessary to protect the integrity of its territory and to ensure the orderly movement of natural persons across its borders, provided such measures are not applied in a manner so as to nullify or impair the benefits accruing to any other Party under this Agreement.<sup>1</sup>

#### **Article 4: Grant of Temporary Entry**

1. Each Party shall set out in Annex 8-A a schedule containing the specific commitments it undertakes for each of the categories of natural persons specified therein. These schedules shall specify the conditions and limitations<sup>2</sup> governing those commitments, including the requirements and length of stay, for each category of natural persons included in each Party's schedule of specific commitments.

2. If a Party makes a commitment under paragraph 1, that Party shall grant temporary entry to natural persons of another Party provided that those natural persons:

- (a) follow the prescribed application procedures for the immigration formality sought; and
- (b) meet all relevant eligibility requirements for entry to the granting Party.

A Party may deny temporary entry to natural persons of another Party who do not comply with paragraph 2(a) and (b).

3. Temporary entry granted pursuant to this Chapter does not replace the requirements needed to carry out a profession or activity according to the domestic laws and regulations, and any applicable mandatory codes of practice made pursuant to domestic law, in force in the territory of the Party authorising the temporary entry.

#### **Article 5: Requirements and Procedures Relating to the Movement of Natural Persons**

1. In relation to the natural persons covered by Article 3, each Party shall endeavour to:

- (a) establish or maintain immigration formalities, which can be granted prior to arrival in its territory, to allow natural persons of another Party entry into and temporary stay in its territory;
- (b) expeditiously process complete applications for immigration formalities received from natural persons of another Party, including further immigration formality requests or extensions thereof;

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<sup>1</sup> The sole fact of requiring a visa for natural persons of a Party and not for those of non-Parties shall not be regarded as nullifying or impairing trade in goods or services or conduct of investment activities under this Agreement.

<sup>2</sup> For greater certainty, the terms 'conditions and limitations' include limitations on the total number of visas or the requirement of a labour market test.



- (c) on request, and within a reasonable period after an application by a natural person of another Party requesting temporary entry is lodged, notify the applicant of:
  - (i) receipt of the application;
  - (ii) the status of the application; and
  - (iii) the decision concerning the application, including:
    - (A) if approved, the period of stay and other conditions; or
    - (B) if refused, the reasons for refusal and any avenues for review.

### **Article 6: Mutual Recognition**

If the requirements for an immigration formality include requirements relating to authorisation, licensing or certification of natural persons, Article 11 of Chapter 7 (Trade in Services) shall apply, *mutatis mutandis*, to such authorisation, licensing or certification, but that obligation shall only apply to a Party in relation to the commitments they have made under Article 4.

### **Article 7: Contact Points**

Each Party shall designate a contact point to facilitate communications between the Parties on any matter covered by this Chapter, and shall provide details of that contact point to the other Parties. The Parties shall notify each other promptly of any amendments to the details of their contact point.

### **Article 8: Application of Chapter 14 (Consultations and Dispute Settlement)**

1. The Parties shall endeavour to settle any differences arising out of the implementation of this Chapter through consultations.
2. A Party shall not have recourse to Chapter 14 (Consultations and Dispute Settlement) regarding a refusal to grant temporary entry under this Chapter unless:
  - (a) the matter involves a pattern of practice on the part of the granting Party; and
  - (b) the natural persons affected have exhausted all available domestic remedies regarding the particular matter.
3. The remedies referred to in paragraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued within one year after the date of the institution of proceedings for such remedy, and the failure to issue a determination is not attributable to delays caused by the natural persons concerned.



## **Article 9: Review of Commitments**

The Parties shall review commitments for the temporary entry of natural persons, with the first review taking place within three years of entry into force of this Agreement and periodically thereafter as determined by the Joint Committee, with the aim of improving the overall commitments undertaken by the Parties under this Chapter so as to progressively liberalise the movement of natural persons among the Parties.



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF AUSTRALIA

1. The following Schedule sets out Australia's commitments in accordance with Article 4 (Grant of Temporary Entry) of Chapter 8 (Movement of Natural Persons) in respect of the temporary entry of natural persons.

Description of Category	Sector or Sub-Sector	Conditions and Limitations (Including Length of Stay)
<p><u>(A) Intra-Corporate Transferees</u></p> <p>(a) Executives and senior managers being natural persons who are employees of an enterprise of another Party operating lawfully and actively in Australia, and who will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.</p>	All sectors <sup>1</sup>	<p>Entry and temporary stay of such natural persons is subject to employer sponsorship.</p> <p>Employer sponsorship requirements, including the list of eligible occupations, may change from time to time. Full details of employer sponsorship requirements, including the list of eligible occupations, are available on the website of the Australian Government department responsible for immigration matters: <a href="http://www.border.gov.au">www.border.gov.au</a>.</p> <p>Entry is for an initial period of stay of up to four years, with the possibility of further</p>

<sup>1</sup> In relation to maritime cargo handling services, there is an additional requirement for shore labour to undertake loading and unloading of ships under the *Navigation Act 1912* (Cth).



Description of Category	Sector or Sub-Sector	Conditions and Limitations (Including Length of Stay)
<p>(b) Specialists being natural persons with advanced trade, technical or professional skills and are employees of an enterprise of another Party operating lawfully and actively in Australia, and who have been employed by that employer for not less than two years immediately preceding the date of the application for temporary entry.</p> <p>A specialist may include, but is not limited to, members of a licensed profession.</p>		<p>stay.</p> <p>Entry and temporary stay of such natural persons is subject to employer sponsorship.</p> <p>Employer sponsorship requirements including the list of eligible occupations, may change from time to time. Full details of employer sponsorship requirements, including the list of eligible occupations, are available on the website of the Australian Government department responsible for immigration matters: <a href="http://www.border.gov.au">www.border.gov.au</a>.</p> <p>Entry is for periods of stay up to two years, with the possibility of further stay.</p>
<p><u>(B) Independent Executives</u></p> <p>Independent executives being natural persons whose work responsibilities match the description set out below and who intend, or are responsible for, the establishment in Australia, of a new branch or</p>	<p>All sectors<sup>2</sup></p>	<p>Entry and temporary stay of such natural persons is subject to employer sponsorship.</p> <p>Employer sponsorship requirements, including the list of eligible occupations, may change from time to time. Full details</p>

<sup>2</sup> In relation to maritime cargo handling services, there is an additional requirement for shore labour to undertake loading and unloading of ships under the *Navigation Act 1912* (Cth).



Description of Category	Sector or Sub-Sector	Conditions and Limitations (Including Length of Stay)
<p>subsidiary of an enterprise which has its head of operations in the territory of another Party and which has no other representative, branch or subsidiary in Australia. Independent executives will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.</p>		<p>of employer sponsorship requirements, including the list of eligible occupations, are available on the website of the Australian Government department responsible for immigration matters: <a href="http://www.border.gov.au">www.border.gov.au</a>.</p> <p>Entry is for periods of stay up to a maximum of two years.</p>
<p><u>(C) Business Visitors</u></p> <p>Business visitors being natural persons seeking to travel to Australia for business purposes whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia and who must not engage in making direct sales to the general public or in supplying the services themselves. Business visitors comprise:</p>	<p>All sectors<sup>3</sup></p>	

<sup>3</sup> In relation to maritime cargo handling services, there is an additional requirement for shore labour to undertake loading and unloading of ships under the *Navigation Act 1912* (Cth).



Description of Category	Sector or Sub-Sector	Conditions and Limitations (Including Length of Stay)
(a) Service sellers, as business visitors being natural persons not based in Australia who are (sales) representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier.		Entry is for an initial stay of six months and up to a maximum of twelve months.
(b) Business visitors, being natural persons seeking to travel to Australia for the purpose of participating in business negotiations or meetings.		Entry is for periods of stay up to a maximum of three months.
(c) Business visitors, being natural persons who are seeking to travel to Australia for business purposes, including investment purposes.		Entry is for periods of stay up to a maximum of three months.
(d) Business visitors, being natural persons of a Party who are seeking entry for the purposes of negotiating the sale of goods where such negotiations do not involve direct sales to the general public.		Entry is for periods of stay up to a maximum of three months.
<u>(D) Contractual Service Suppliers</u>  Contractual service suppliers (including independent		Entry and temporary stay of such natural persons is subject to employer sponsorship.

<sup>4</sup> In relation to maritime cargo handling services, there is an additional requirement for shore labour to undertake loading and unloading of ships under the *Navigation Act 1912* (Cth).



Description of Category	Sector or Sub-Sector	Conditions and Limitations (Including Length of Stay)
<p>professionals/ specialists).</p> <p>Contractual service suppliers (CSS) being natural persons with trade, technical or professional skills and experience who are assessed as having the necessary qualifications, skills and work experience accepted as meeting the domestic standard in Australia for their nominated occupation, and who are:</p> <p>(a) employees of an enterprise of a Party that has concluded a contract for the supply of a service within Australia and that does not have a commercial presence within Australia; or</p> <p>(b) engaged by an enterprise lawfully and actively operating in Australia in order to supply a service under a contract within Australia.</p>		<p>Employer sponsorship requirements, including the list of eligible occupations, may change from time to time. Full details of employer sponsorship requirements, including the list of eligible occupations, are available on the website of the Australian government department responsible for immigration matters: <a href="http://www.border.gov.au">www.border.gov.au</a>.</p> <p>Labour market testing may be required for some occupations, to the extent that this is not inconsistent with Australia's commitments under the WTO and other international trade agreements to which it is a party as at entry into force of this Agreement.</p> <p>Entry is for periods of stay up to twelve months, with the possibility of further stay.</p>
<p><u>Spouses</u></p> <p>Spouses of temporary entrants covered by (A), (B) and (D) are accorded full working rights where stay of those temporary entrants is greater than twelve months.</p>		<p>For such spouses, entry and temporary stay is for the same period as for the temporary entrant.</p>



## ANNEX 8-A SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF THE COOK ISLANDS

1. The Cook Islands' commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), the Cook Islands specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	The ownership of freehold interest in land is restricted only to Cook Islanders. Natural persons who are not Cook Islanders or Permanent Residents of the Cook Islands and Enterprises may only acquire a leasehold interest in land to a maximum term of 60 years but subject to approval from the Lease Approval Tribunal pursuant to the Leases Restrictions Act 1976, the Leases Restrictions Regulations 1977 and their amendments under a non-discriminatory process.
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is a sales representative of a service supplier of	All sectors	Period of stay of one month, with possibility of extension for an additional two months



<p>that Party and is seeking temporary entry into the Cook Islands for the purpose of negotiating the sale of services for that service supplier, when such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the Cook Islands to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the Cook Islands to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party established in the Cook Islands through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in the Cook Islands, who has been in the prior employment of the enterprise of the other Party for a period of not less than six months immediately preceding the date of admission for temporary entry and who comes within one of the</p>	<p>All sectors listed in the Cook Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay of one year, with possibility of renewal of up to an additional two years</p> <p>Conditional on the non-availability of equally qualified Cook Islanders or permanent residents. At the time of establishment in the Cook Islands investments of investors of another Party may transfer an executive and financial officer (or an equivalent specialist in a relevant field) without such labour market testing.</p>



<p>following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organisation who primarily directs the management of the organisation, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or shareholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organisation who primarily directs the organisation or a department or subdivision of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and dismiss or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p>		
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Definition: Specialist means a natural person within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management.		
<u>Contractual service supplier</u>  A contractual service supplier means a natural person of another Party who: (a) is an employee of an enterprise that is a service supplier of another Party, whether a company, partnership or firm, who enters the Cook Islands temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in the Cook Islands; (b) is employed by an enterprise of the other Party, which has no commercial presence in the Cook Islands; (c) receives his or her remuneration from that employer; (d) is sponsored by that enterprise in the Cook Islands; (e) has a qualification resulting from three or more years of formal post-secondary school education and appropriate experience.	All sectors listed in the Cook Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments), except: - 1.C. Research and Development Services; - 1.D. Real Estate Services; - 9.C. Tourist Guide Services.	Period of stay of up to a maximum of three months within any one year period.
<u>Independent Service Supplier</u>  Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of the	The subsectors listed in the Cook Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments), except: - 1.C. Research and	Period of stay of up to a maximum of three months within any one year period.



<p>Cook Islands pursuant to a contract with an enterprise in the Cook Islands, who has a qualification resulting from three or more years of formal post-secondary school education, is sponsored by the enterprise in the Cook Islands, and has the appropriate experience to provide the service.</p>	<p>Development Services; - 1.D. Real Estate Services; - 9.C. Tourist Guide Services.</p>	
<p><u>Installers or Servicers</u></p> <p>Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>	<p>All sectors</p>	<p>Period of stay up to a maximum of three months within any one year period.</p>
<p><u>Skilled or semi-skilled workers</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters the Cook Islands in order to work temporarily under an employment contract with an enterprise of the Cook Islands, is sponsored by the enterprise of the Cook Islands, and who is appropriately qualified or experienced for that employment.</p>	<p>All sectors</p>	<p>Period of stay for one year, with possibility of extension for an additional two years Conditional on the non-availability of equally qualified Cook Islanders or permanent residents.</p>



Limited to occupations for which a post-secondary degree or equivalent is required.



## **ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)**

### **SCHEDULE OF THE FEDERATED STATES OF MICRONESIA**

1. The Federated States of Micronesia's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), the Federated States of Micronesia specifies below any terms, conditions, limitations or qualifications.

<b>Category of natural person</b>	<b>Sector or subsector</b>	<b>Conditions and Limitations (including duration of stay)</b>
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>Foreign natural persons who are employed by enterprises in the Federated States of Micronesia are required to provide training to employees who are citizens of the Federated States of Micronesia.</p> <p>Natural persons who are not citizens of the Federated States of Micronesia are prohibited from owning or acquiring land or any interest in land.</p> <p>Limits to lease of land are:</p> <ul style="list-style-type: none"><li>○ Up to 99 years in Chuuk State;</li><li>○ Up to 55 years in Yap State;</li><li>○ 55 years renewable but no more than 99 years for private land, and 40 years renewable for public land in Kosrae State;</li><li>○ 55 years renewable up to 99 years in</li></ul>



		<p>Pohnpei State.</p> <p>The lease of real estate by natural persons who are not citizens of the Federated States of Micronesia requires an authorization by the competent State authority which will consider among other things whether important economic, social or cultural interests are affected.</p> <p>Natural persons who are not citizens of the Federated States of Micronesia cannot sub-lease land.</p> <p>Minimum local employment:</p> <ul style="list-style-type: none"> <li>○ Yap: for enterprises with more than two non-citizen employees, there must be at least one citizen employee for each non-citizen employee.</li> </ul> <p>Natural persons of another Party who provide professional services require a minimum of three years' prior experience.</p>
<b>II. Category-specific commitments</b>		
<p><u>Business visitors</u></p> <p>Business visitor means a natural person of another Party who is:</p> <p>(a) a service seller being a natural person who is a sales representative of a service supplier of another Party and is seeking temporary entry</p>	All sectors	<p>Period of stay of 30 days, which can be extended up to a maximum of 90 days.</p>



<p>into the Federated States of Micronesia for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of the Federated States of Micronesia to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person who is seeking temporary entry into the territory of the Federated States of Micronesia to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in the Federated States of Micronesia through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in the Federated States of Micronesia, and who corresponds to the category of senior level management.</p>	<p>All sectors listed in the Federated States of Micronesia's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Limited to the following:</p> <ul style="list-style-type: none"> <li>- An enterprise that has been issued a Foreign Investment Permit shall be entitled one Intra corporate transferee (Expatriate Worker Authorization (EWA)) at the level of senior management, as defined by investment laws and regulations, for the period that the foreign investment permit remains valid. Additional EWAs are subject to labour market testing and to the hiring and training of local workers by the enterprise.</li> </ul>



		Minimum of two years' experience in the relevant position.
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of an enterprise of another Party, whether a company, partnership or firm, who enters the territory of the Federated States of Micronesia temporarily in order to perform a service pursuant to a service contract(s) between his or her employer and an enterprise in the territory of the Federated States of Micronesia; (b) is sponsored by the enterprise in the Federated States of Micronesia; (c) is employed by an enterprise of another Party that has no commercial presence in the territory of the Federated States of Micronesia; (d) receives his or her remuneration from that employer; (d) has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience to provide the service.</p>	<p>All sectors listed in the Federated States of Micronesia's schedule under Annex 7-A (Schedule of Specific Services Commitments)</p>	<p>Period of stay of 30 days, which can be extended up to a maximum total of 90 consecutive days.</p> <p>Stay beyond 90 days up to a maximum of one year is conditional on the non-availability of Federated States of Micronesia citizens or permanent residents with the requisite skills and professional experience for such employment.</p>
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of the</p>	<p>All sectors listed in the Federated States of Micronesia's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of 30 days, which can be extended up to 90 days.</p> <p>Stay beyond 90 days up to a maximum of one year is conditional on the non-availability of Federated States</p>



<p>Federated States of Micronesia pursuant to a contract with an enterprise in the territory of the Federated States of Micronesia, is sponsored by the enterprise in the Federated States of Micronesia, and who has a qualification resulting from three or more years of formal post-secondary school education and has appropriate experience to provide the service.</p>		<p>of Micronesia citizens or permanent residents with the requisite skills and professional experience for such employment.</p>
<p><u>Installers or Servicers</u></p> <p>Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>	<p>All sectors</p>	<p>Period of stay of 30 days, which can be extended up to 90 days.</p> <p>Stay beyond 90 days up to a maximum of one year is conditional on the non-availability of Federated States of Micronesia citizens or permanent residents with the requisite skills and professional experience for such employment.</p>
<p><u>Skilled or semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters the territory of the Federated States of Micronesia in order to work temporarily under an employment contract with an enterprise in the Federated States of Micronesia, is sponsored by an enterprise in the</p>	<p>All sectors, except construction services.</p>	<p>For a period of stay of one year, with the possibility of extension for another one year. Period of stay may be further extended if there are no Federated States of Micronesia citizens or permanent residents with the requisite skills and professional experience for such employment</p>



<p>Federated States of Micronesia, and who is appropriately qualified or experienced for that employment.</p> <p>Limited to occupations for which a post-secondary degree or equivalent is required.</p>		
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## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF KIRIBATI

1. Kiribati's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Article 4 (Grant of Temporary Entry) of Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Kiribati specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>Natural persons who are not citizens of Kiribati are prohibited from owning land or acquiring land or any interest in land. Such natural persons may lease land in Kiribati, provided that the lease is approved by the Competent Authority. Land may be leased for a period of 30 years, which may be renewed.</p> <p>Sub-lease of land involving natural persons who are not citizens of Kiribati and enterprises that are not wholly-owned by citizens of Kiribati is not allowed.</p>
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is:	All sectors	Period of stay of one month, renewable for up to a maximum of four months within a 12 month period.



<p>(a) a service seller being a natural person who is a sales representative of a service supplier of that Party and is seeking temporary entry into Kiribati for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Kiribati to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person who is seeking temporary entry into the territory of Kiribati to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another party that has been established in Kiribati through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Kiribati and who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level</p>	<p>All sectors listed in Kiribati's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment)</p>	<p>Entry and stay of such a natural person is subject to employer sponsorship.</p> <p>Employer sponsorship requirements for this category include minimum skills levels and sponsorship by a bona fide business operating lawfully and actively in Kiribati. Approval is conditional on the non-availability of Kiribati citizens or permanent residents with the requisite skills and professional experience for such employment.</p> <p>Entry is for an initial period of stay for one year with possibility of renewal.</p>



<p>executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of a service supplier or an enterprise of another Party, who enters the territory of Kiribati temporarily in order to perform a service pursuant to a contract(s)</p>	<p>All sectors listed in Kiribati's schedule under Annex 7-A (Schedule of Specific</p>	<p>Entry is for an initial period of stay of six months with possibility of renewal.</p>



between his or her employer and an enterprise in the territory of Kiribati; (b) is sponsored by the enterprise in Kiribati; (c) is employed by an enterprise which has no commercial presence in the territory of Kiribati; (d) receives his or her remuneration from that employer; (e) has qualifications resulting from three or more years of formal post-secondary school education and has appropriate experience to provide the service.	Services Commitments)	
<u>Independent Service Supplier</u>  Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Kiribati pursuant to a contract with an enterprise in the territory of Kiribati, is sponsored by the enterprise in Kiribati, and who has a qualification resulting from three or more years of formal post-secondary school education and has appropriate experience to provide the service.	All sectors listed in Kiribati's schedule under Annex 7-A (Schedule of Specific Services Commitments)	Entry is for an initial period of stay of 6 months with possibility of renewal.
<u>Installers or Servicers</u>  Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.	All sectors	Period of stay of up to 6 months.
<u>Skilled and semi-skilled workers</u>	All sectors	Entry is for an initial period of stay for one year with possibility of renewal for a maximum total



<p>Skilled or semi-skilled worker means a natural person of a Party who enters the territory of Kiribati in order to work temporarily under an employment contract with an enterprise in Kiribati, who is sponsored by the enterprise in Kiribati, and who has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience for that employment.</p>		<p>period of three years.</p> <p>Conditional on the non-availability of Kiribati citizens or permanent residents with the requisite skills and professional experience for such employment.</p>
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## **ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)**

### **SCHEDULE OF NAURU**

1. Nauru's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Article 4 (Grant of Temporary Entry) of Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Nauru specifies below any terms, conditions, limitations or qualifications.

<b>Category of natural person</b>	<b>Sector or subsector</b>	<b>Conditions and Limitations (including duration of stay)</b>
<b>I. HORIZONTAL COMMITMENTS</b>		
All categories of natural persons included in this schedule	All sectors	<p>Natural persons of another Party and enterprises that are not wholly-owned by citizens of Nauru are prohibited from owning land, or acquiring any interest in or control over land in Nauru, whether by purchase, receipt of gift, transfers by operation of law, or any other means. Lease of land by enterprises established in Nauru is subject to a non-discriminatory approval process.</p> <p>Legal services: to apply to practise as barrister and solicitor</p>



		in Nauru, it is required to ordinarily reside in Nauru or to have signed an undertaking to establish an office or chambers in Nauru where the natural person will attend and practise for not less than one month in every three months.
<b>II. CATEGORY-SPECIFIC COMMITMENTS</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is a sales representative of a service supplier of that other Party and is seeking temporary entry into Nauru for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly; (b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Nauru to establish, expand, monitor, or dispose of an investment of that investor; or (c) a goods seller, being a natural person of another Party who is seeking temporary entry into the territory of Nauru to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.	All sectors listed in Nauru's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).	Entry and temporary stay is limited to a period of 12 months.
<u>Intra-Corporate Transferees</u>  Intra-corporate transferee means an employee of an enterprise of another Party that has established in Nauru through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Nauru, and	All sectors listed in Nauru's schedule under Annex 7-A (Schedule of Specific Services	Period of stay of 12 months. Extensions would be considered on the basis of need.



<p>who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>	<p>Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	
<p><u>Graduate Trainees</u></p> <p>Persons with a university degree or a technical qualification demonstrating</p>	<p>All sectors listed in Nauru's schedule under Annex 7-A</p>	<p>Period of stay of 12 months.</p>



<p>knowledge of an equivalent level, who are transferring for career development purposes or to obtain training in business techniques or methods.</p> <p>This commitment applies to an employee of an enterprise of another Party that has established in Nauru through a branch, subsidiary or affiliate, who is transferred to the branch, subsidiary or affiliate of the enterprise in Nauru.</p> <p>This commitment also applies to natural persons transferring from a branch, subsidiary or affiliate that supplies services in another Party, to its parent juridical person established in Nauru.</p> <p>The recipient service supplier in Nauru may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training and career development purposes.</p>	<p>(Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Nauru pursuant to a contract with an enterprise in the territory of Nauru, is sponsored by the enterprise in Nauru, who has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.</p>	<p>The subsectors listed in Nauru's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of twelve months. Extensions would be considered on the basis of need.</p>
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of an enterprise of another Party, who enters the territory of Nauru temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in Nauru; (b) is sponsored by the enterprise in Nauru; (c) is employed by an enterprise of the other Party that has no commercial presence in the territory of Nauru; (d) receives his or her remuneration from that employer; (e)</p>	<p>The subsectors listed in Nauru's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of 12 months. Extensions would be considered on the basis of need.</p>



has a qualification resulting from three or more years of formal post-secondary school education and possesses the appropriate experience to provide the service.		
<u>Installers or Servicers</u>  Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.	All sectors	Period of stay of 12 months.
<u>Skilled or semi-skilled workers:</u>  Skilled or semi-skilled worker means a natural person of another Party who enters the territory of Nauru in order to work temporarily under an employment contract with an enterprise of Nauru, and who is appropriately qualified or experienced for that employment.  Limited to occupations for which a post-secondary degree or equivalent is required.	All sectors	Maximum period of stay two years, subject to the non-availability of Nauru citizens or permanent residents with the requisite skills and professional experience for such employment.



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF NEW ZEALAND

1. New Zealand's commitments under Chapter 8 (Movement of Natural Persons), and under Article 5 and Article 6 of Chapter 7 (Trade in Services), in relation to the supply by a service supplier of one Party through the presence of natural persons of a Party in the territory of another Party apply only in relation to the categories of persons set out below.
2. In accordance with Article 5 and Article 6 of Chapter 7 (Trade in Services) and Annex 7-A (Schedules of Specific Services Commitments), for the categories of persons set out in this Schedule, New Zealand specifies below any terms, conditions, limitations or qualifications in relation to the supply of a service by a service supplier of a Party through the presence of natural persons of a Party in the territory of New Zealand.

Description of Category	Conditions (including duration of stay)
<b>Business Visitors</b> <u>Definition:</u> a natural person of a Party whose remuneration and financial support is derived entirely from sources outside New Zealand and is seeking temporary entry to New Zealand for business purposes, such as: (i) for the purpose of negotiating and concluding the sale of goods or services but is not engaged in making direct sales to the general public or in supplying goods or services themselves; or (ii) as an investor, or duly authorised representative of an investor, for the purpose of establishing, expanding, monitoring, or disposing of an investment, but not with the intention of establishing or operating any business on the business visitor's own account; who is not seeking to enter the labour market of New Zealand.	Entry for a period not exceeding in aggregate three months in any calendar year.
<b>Intra-corporate transferees</b> <u>Definition:</u> an <b>executive manager</b> or a <b>specialist</b> :	



<p>(a) who is an employee of a goods supplier, service supplier or investor of a Party with a commercial presence in New Zealand; and</p> <p>(b) whose salary and any related payments are paid entirely by the service supplier or enterprise that employs the intra-corporate transferee.</p> <p><b>Executives</b>  <u>Definition:</u> a natural person of a Party who primarily directs the management of an enterprise, exercises wide latitude in decision-making and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the enterprise. An executive would not directly perform tasks related to the actual provision of the service or the operation of the enterprise.</p> <p><b>Managers</b>  <u>Definition:</u> a natural person who will be responsible for or directs the entire or a substantial part of the operations of the enterprise in New Zealand, receiving general supervision or direction principally from higher level executives, the board of directors or stock holders of the enterprise; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the entire or a substantial part of the operations of the enterprise.</p> <p><b>Specialists</b>  <u>Definition:</u> a natural person with advanced trade, technical or professional skills within an organisation who possesses knowledge at an advanced level of technical expertise, and who</p>	<p>Entry for a period of initial stay up to a maximum of three years for executives who have been employed by their employer for at least twelve months prior to their proposed transfer to New Zealand.</p> <p>Entry for a period of initial stay up to a maximum of three years for managers who have been employed by their employer for at least twelve months prior to their proposed transfer to New Zealand.</p> <p>Entry for a period of initial stay up to a maximum of three years.</p>
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<p>possesses proprietary knowledge of the organisation's service, research equipment, techniques or management. Such specialists are responsible for or employed in a particular aspect of an organisation's operations in New Zealand. Skills are assessed in terms of the applicant's employment experience, qualifications, and suitability for the position.</p>	
<p><b>Installers/Serviceirs</b>  <u>Definition:</u> a natural person who is an installer or servicer of machinery and/or equipment, where such installation and/or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>	<p>Entry for periods not exceeding three months in any 12-month period.</p>
<p><b>Independent Service Suppliers</b> (self-employed service suppliers working on a contractual basis, without a requirement for commercial presence).</p> <p>In the following category only:  <b>Independent Professionals:</b>  <u>Definition:</u> self-employed natural persons with advanced technical or professional skills, without the requirement for a commercial presence, working under a valid contract in New Zealand.  Independent professionals must have:  (i) a qualification resulting from three or more years of formal post-secondary school education leading to a recognised degree or diploma; and  (ii) six or more years of experience.</p>	<p>In respect of the service sectors set out in New Zealand's Schedule of Specific Services Commitments (Annex 7-A) only and subject to economic needs tests, entry for a period of stay up to a maximum of 12 months.</p>



Both (i) and (ii) must be in the field of which the Independent Professionals wish to supply their professional services. <sup>1</sup>	
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1. Notwithstanding the commitments set out above, New Zealand remains unbound in cases of labour/management disputes, and also with respect to ships' crews.
2. With respect to audiovisual services, New Zealand immigration instructions stipulate a special procedure for the granting of visas to entertainers, performing artists and associated support personnel for work purposes. To be eligible for a work visa or work permit, such applicants must come within the policy guidelines agreed to between the Minister of Immigration, independent promoters, agents or producers and the relevant performing artists' unions.
3. For greater clarity, all the commitments in respect of the presence of natural persons made in New Zealand's Schedule of Specific Commitments in the WTO (as currently set out in *GATS/ SC/62*), including any requirements, regulations and additional commitments, apply to the services suppliers of the other Parties that are a Member of the WTO.

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



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF NIUE

1. Niue's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Niue specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule.	All sectors	Natural persons who are not Niueans are prohibited from owning land.
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person of another Party who is a sales representative of a service supplier of that Party and is seeking temporary entry into Niue for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly; (b) an investor of another Party, as defined in	All sectors	Period of stay of 30 days, with the possibility of an extension for another 30 days.



<p>Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Niue to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the territory of Niue to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in Niue through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Niue, and who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organisation who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of</p>	<p>All sectors listed in Niue's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay of two years. This may be extended for one year, if there are no Niue citizens or permanent residents with the requisite skills and professional experience for such employment.</p>



<p>the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of an enterprise of another Party, whether a company, partnership or firm, who enters the</p>	<p>All subsectors listed in Niue's schedule under Annex 7-A (Schedule of Specific Services Commitments.</p>	<p>Period of stay of one year. This may be extended for another year, if there are no Niue citizens or permanent residents with the requisite skills and professional experience for such employment.</p>



territory of Niue in order to perform a service pursuant to a contract between his or her employer and an enterprise in the territory of Niue; (b) is employed by an enterprise of another Party, which has no commercial presence in the territory of Niue where the service is to be provided; (c) receives his or her remuneration from that employer; (d) is sponsored by that enterprise in Niue; (e) has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.		
<u>Independent Service Supplier</u>  Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Niue pursuant to a contract with an enterprise in the territory of Niue, is sponsored by the enterprise in Niue, who has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.	All subsectors listed in Niue's schedule under Annex 7-A (Schedule of Specific Services Commitments).	Period of stay of two years, with the possibility of extension for one year, if there are no Niue citizens or permanent residents with the requisite skills and professional experience for such employment.
<u>Installers or Servicers</u>  Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation	All sectors	Period of stay of a maximum of 30 days.



or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.		
<p><u>Skilled and semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters Niue in order to work temporarily under an employment contract with an enterprise in Niue, and who is appropriately qualified or experienced for that employment.</p> <p>Limited to occupations for which a university degree or the equivalent is required.</p>	All sectors	Period of stay of two years. This may be extended for one year, if there are no Niue citizens or permanent residents with the requisite skills and professional experience for such employment.



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF PALAU

1. Palau's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Article 4 (Grant of Temporary Entry) of Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Palau specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>The Palau Constitution prohibits natural persons who are not citizens of Palau from owning land, or acquiring any interest in or control over land in Palau, whether by purchase, receipt of gift, transfers by operation of law, or any other means other than as provided in the following paragraph.</p> <p>Lease of land is limited to 50 years for foreign natural persons and enterprises that are not wholly owned by Palauans.</p> <p>Foreign enterprises are required to pay a levy for each non-citizen employee.<sup>1</sup></p> <p>Palau citizens should constitute 20 per cent of employees</p>

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<sup>1</sup> For information: in 2015, this levy was of US\$500 per year for each foreign employee. This amount may be adjusted in the future to take account of inflation.



		of enterprises that are not wholly-owned by Palau citizens when the value of the initial investment is less than US\$500,000 or, in the case of hotel or other short-term lodging facility, US\$5 million. <sup>23</sup>
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is a sales representative of a service supplier of that Party and is seeking temporary entry into Palau for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly; (b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Palau to establish, expand, monitor, or dispose of an investment of that investor; or (c) a goods seller, being a natural person of another Party who is seeking temporary entry into	All sectors	Period of stay of 30 days, with possibility of extension up to a maximum of 90 days.

<sup>2</sup> This entry in the schedule is in accordance with Palau's foreign investment rules at time of entry into force of the Agreement, which principally consist of the Foreign Investment Act 1990.

<sup>3</sup> This can be adjusted for inflation.



the territory of Palau to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in Palau through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Palau, who has been in the prior employment of the enterprise of the other Party for a period of not less than one year immediately preceding the date of application for admission, and who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p>	<p>All sectors listed in Palau's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay of a maximum of 90 days, with possibility of renewal for up to 180 days.</p> <p>For longer durations of stay, entry is conditional on the non-availability of Palau citizens or permanent residents with the requisite skills and professional experience for such employment.</p> <p>Period of stay of up to two years, with the possibility of renewal.</p>



<p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of a service supplier or an enterprise of another Party, whether a company, partnership or firm, who enters the territory of Palau temporarily in order to perform a service pursuant to a service contract(s) between his or her employer and an</p>	<p>All sectors listed in Palau's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay a maximum of 90 days, with possibility of renewal for up to 180 days. For longer durations of stay, entry is conditional on the non-availability of Palau citizens or permanent residents with the requisite skills and professional experience for such employment.</p> <p>Stay could be extended for up to two years, with the possibility of renewal.</p>



enterprise in the territory of Palau; (b) is sponsored by the enterprise in Palau; (c) is employed by an enterprise of the other Party, which has no commercial presence in the territory of Palau; (d) receives his or her remuneration from that employer; (e) has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience to provide the service.		Two years of prior experience required.
<p><u>Independent service supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Palau pursuant to a contract with an enterprise in the territory of Palau, is sponsored by the enterprise in Palau, and who has a qualification resulting from three or more years of formal post-secondary school education and has appropriate experience to provide the service.</p>	All sectors listed in Palau's schedule under Annex 7-A (Schedule of Specific Services Commitments).	<p>Period of stay of a maximum of 90 days, with possibility of renewal for up to 180 days. For longer durations of stay, entry is conditional on the non-availability of Palau citizens or permanent residents with the requisite skills and professional experience for such employment.</p> <p>Up to a maximum of two years, with possibility of renewal.</p> <p>Two years of prior experience required.</p>
<p><u>Installers or Servicers</u></p> <p>Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot</p>	All sectors	Period of stay of a maximum of 90 days, with possibility of renewal for up to 180 days.



perform services which are not related to the service activity which is the subject of the contract.		
<p><u>Skilled and semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of a Party who enters the territory of Palau in order to work temporarily under an employment contract with an enterprise in Palau, is sponsored by an enterprise in Palau and who is appropriately qualified or experienced for that employment.</p> <p>Limited to occupations for which a post-secondary degree or equivalent is required.</p>	All sectors	<p>Period of stay of a maximum of 90 days, with possibility of renewal for up to 180 days.</p> <p>For longer durations of stay, entry is conditional on the non-availability of on the non-availability of Palau citizens or permanent residents with the requisite skills and professional experience for such employment.</p> <p>Stay could be extended for up to two years, with the possibility of renewal.</p> <p>Two years of prior experience required.</p>



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF THE REPUBLIC OF THE MARSHALL ISLANDS

1. The Republic of the Marshall Islands' commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), the Republic of the Marshall Islands specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>Enterprises are required to pay a levy for each non-citizen employee.</p> <p>At least half of the employees of enterprises established in the Republic of the Marshall Islands must be Republic of the Marshall Islands citizens</p> <p>Natural persons who are not citizens of the Republic of the Marshall Islands and enterprises that are not wholly-owned by citizens of the Republic of the Marshall Islands are prohibited from owning or acquiring land or any interest in land. Land may be leased for investment purposes.</p>
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of a Party who is:	All sectors	Period of stay up to a maximum of three months within any one year period



<p>(a) a service seller being a natural person who is a sales representative of a service supplier of that Party and is seeking temporary entry into the other Party for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of a Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of a Party, seeking temporary entry into the territory of the other Party to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person who is seeking temporary entry into the territory of the other Party to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in the Republic of the Marshall Islands through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of</p>	<p>All sectors listed in the Republic of the Marshall Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of</p>	<p>Period of stay up to two years, which may be extended if there are no available Republic of the Marshall Islands citizens with the requisite knowledge and experience.<sup>1</sup></p>

<sup>1</sup> For information: there currently is a shortage in the the Republic of the Marshall Islands of senior managers, specialists, and other highly skilled individuals. Accordingly, work permits would most likely be issued to such individuals provided that they are in good health and of good character.



<p>the enterprise in the Republic of the Marshall Islands, and who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p>	<p>Commitments on Investment)</p>	
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<p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of a Party who: (a) is an employee of a service supplier or an enterprise of a Party, whether a company, partnership or firm, who enters the territory of the other Party temporarily in order to perform a service pursuant to a contract(s) between his or her employer and a service consumer(s) in the territory of the other Party; (b) is employed by a company, partnership or firm of the Party, which has no commercial presence in the territory of the other Party where the service is to be provided; (c) receives his or her remuneration from that employer; (d) is appropriately qualified or experienced to provide the service;</p>	<p>All sectors listed in the Republic of the Marshall Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments)</p>	<p>Period of stay up to a maximum of six months within any one year period.</p>
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of the Republic of the Marshall Islands pursuant to a</p>	<p>All sectors listed in the Republic of the Marshall Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments)</p>	<p>Period of stay up to six months within any one year period.</p>



contract with an enterprise in the territory of the RMI, is sponsored by the enterprise in the RMI, and who has a qualification resulting from three or more years of formal post-secondary school education and has appropriate experience to provide the service.		
<u>Installers or Servicers</u>  Installer or servicer means a natural person who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.	All sectors	Period of stay up to a maximum of six months within any one year period.
Skilled or semi-skilled workers:  Skilled or semi-skilled worker means a natural person of another Party who enters the territory of the Republic of Marshall Islands in order to work temporarily under an employment contract with an enterprise of the Marshall Islands, is sponsored by the enterprise of the Marshall Islands, and who is	All sectors	Period of stay up to two years, which may be extended if there are no available Republic of the Marshall Islands citizens with the requisite knowledge and experience. <sup>2</sup>

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<sup>2</sup> For information: there currently is a shortage in the Republic of the Marshall Islands of senior managers, specialists, and other highly skilled individuals. Accordingly, work permits would most likely be issued to such individuals provided that they are in good health and of good character.



<p>appropriately qualified or experienced for that employment.</p> <p>Limited to occupations for which a post-secondary degree or equivalent is required.</p>		
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## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF SAMOA

1. Samoa's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), Samoa specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>Natural persons who are not citizens of Samoa and enterprises that are not wholly-owned by citizens of Samoa are required to provide training to counterparts, partners and/or employees who are natural persons of Samoa to allow subsequent transfer of skills.</p> <p>Non-Samoan natural persons may lease but not own land. Land may be leased for up to 30 years renewable once in the case of land leased or licensed for industrial purposes or a hotel and 20 years renewable once in the other cases.</p>
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is:	All sectors	Period of stay of a maximum of 60 days per year.



<p>(a) a service seller being a natural person who is a sales representative of a service supplier of that Party and is seeking temporary entry into Samoa for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Samoa to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the territory of Samoa to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Managers, executives and specialists as defined below who are employees of foreign-owned or controlled firms that provide services in Samoa through a branch, subsidiary or affiliate</p>	<p>All sectors listed in Samoa's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay up to a maximum of three years.</p> <p>Admission of more than two intra-corporate transferees at any one point in time will be granted only after consideration of Samoan citizens or permanent residents with the requisite technical skills or</p>



<p>established in Samoa and who have been in the prior employment of their firm outside Samoa for a period of not less than 1 year immediately preceding the date of their application for admission for a transfer and who fall within one of the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial</p>		<p>professional experience available for such employment.<sup>1</sup></p>
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<sup>1</sup> The requirement for considering Samoan citizens or permanent residents with the requisite technical skills or professional experience may be fulfilled by advertising the position in a newspaper of broad circulation (or equivalent electronic listing of hiring opportunities commonly consulted in Samoa) for a period of 30 days. If after this period no person with the requisite skills and experience is identified by the company, the request for admission will be granted.



<p>employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person with advanced technical or professional skills, working under a valid contract to perform a service in Samoa, and being the sole recipient of remuneration for the service supplied under the contract.</p>	<p>All sectors listed in Samoa's schedule under Annex 7-A (Schedule of Specific Services Commitments), except:</p> <ul style="list-style-type: none"> <li>- International maritime transport in Samoan flagged vessels.</li> </ul>	<p>Admission will be granted after consideration of Samoan citizens or permanent residents with requisite technical skills or professional experience available for such employment.</p> <p>Entry and stay of persons named in this category is one year maximum.</p>
<p><u>Installers or Servicers</u></p> <p>Installer or servicer means a natural person who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An</p>	<p>All sectors</p>	<p>Period of stay of a maximum of 60 days per year.</p>



<p>installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>		
<p><u>Management trainee on professional development</u></p> <p>Management trainee on professional development means a natural person of another Party with a university degree or a technical qualification demonstrating knowledge of an equivalent level, who is transferring for career development purposes or to obtain training in business techniques or methods.</p> <p>This commitment applies to an employee of an enterprise of another Party that has established in Samoa through a branch, subsidiary or affiliate, and who is transferred to the branch, subsidiary or affiliate of the enterprise in Samoa.</p> <p>This commitment also applies to natural persons transferring from a branch, subsidiary or affiliate that supplies services in another Party, to its parent juridical person established in Samoa.</p> <p>The recipient service supplier in Samoa may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for</p>	<p>All sectors listed in Samoa's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Conditional on obtaining a work permit, for which the decision is based on the non-availability of Samoan citizens or permanent residents with the requisite technical skills or professional experience available for such employment, the number of Samoan natural persons employed in the industry, the development of the relevant industry, and the employment requirements under the Foreign Investment Act 2000;</p> <p>Period of stay up to a maximum of two years.</p>



training and career development purposes.		
<p><u>Skilled or semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters the territory of Samoa in order to work temporarily under an employment contract with an enterprise in Samoa, and who is appropriately qualified and/or experienced for that employment.</p> <p>Limited to the following occupations:</p> <ul style="list-style-type: none"> <li>- Doctors (general practitioners)</li> <li>- Pathologists</li> <li>- Dermatologists</li> <li>- Ophthalmologists</li> <li>- Vets</li> <li>- Technicians (manufacturing sector)</li> <li>- Mechanics</li> <li>- Counsellors</li> <li>- Chefs</li> <li>- Naval Architects</li> </ul>	<p>All sectors listed in Samoa's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Conditional on obtaining a work permit, for which the decision is based after consideration of Samoan citizens or permanent residents with the requisite technical skills or professional experience available for such employment, the number of Samoan natural persons employed in the industry, the development of the relevant industry, and the employment requirements under the Foreign Investment Act 2000;</p> <p>Period of stay up to a maximum of two years.</p>



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF SOLOMON ISLANDS

1. Solomon Islands' commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), Solomon Islands specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	Natural persons who are not citizens of the Solomon Islands are prohibited from owning or acquiring land. Land may, however, be leased from the Government and land-holding groups.
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is a sales representative of a service supplier of that Party and is seeking temporary entry into Solomon Islands for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in	All sectors	Period of stay of 90 days within any one year period.



<p>supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorised representative of an investor of another Party, seeking temporary entry into the territory of Solomon Islands to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the Solomon Islands to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in the Solomon Islands through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in the Solomon Islands, and who corresponds to the following categories:</p> <p>Executives:</p> <p>Definition: Executive means a natural person within an organisation who primarily directs the management of the organisation, exercises wide latitude in decision making, and receives only general supervision or direction from higher level</p>	<p>All sectors listed in the Solomon Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment)</p>	<p>Intra-corporate transferees can stay up to a maximum of two years, provided investment approval has been granted and work permits issued by the Labour Department.</p>



<p>executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organisation who primarily directs the organisation or a department or subdivision of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural</p>	<p>All sectors listed in the Solomon Islands' schedule under Annex 7-A (Schedule of Specific</p>	<p>Period of stay of up to 90 days within any one year period. Stay beyond 90 days, up to a maximum of two years, is conditional on the non-availability of Solomon</p>



<p>person of a Party who: (a) is an employee of a service supplier or an enterprise of a Party, whether a company, partnership or firm, who enters the territory of Solomon Islands temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in the territory of Solomon Islands; (b) is sponsored by the enterprise in Solomon Islands; (c) is employed by an enterprise of the other Party, which has no commercial presence in the territory of Solomon Islands; (d) receives his or her remuneration from that employer; (e) has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience to provide the service.</p>	<p>Services Commitments)</p>	<p>Island citizens or permanent residents with the requisite skills and professional experience available for such employment.</p>
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of the Solomon Islands pursuant to a contract with an enterprise in the territory of the Solomon Islands, is sponsored by the enterprise in the Solomon Islands, who has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.</p>	<p>All sectors listed in Solomon Islands' schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of up to 90 days within any one year period. Stay beyond 90 days, up to a maximum of two years, is conditional on the non-availability of Solomon Island citizens or permanent residents with the requisite skills and professional experience available for such employment.</p>
<p><u>Installers or Servicers</u></p>	<p>All sectors</p>	<p>Period of stay up to a maximum of 90 days within any</p>



<p>Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>		<p>one year period. Stay beyond 90 days is conditional on the non-availability of Solomon Island citizens or permanent residents with the requisite skills and professional experience available for such employment.</p>
<p><u>Skilled and semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of a Party who enters the territory of Solomon Islands in order to work temporarily under an employment contract with an enterprise of the Solomon Islands, and who has a qualification resulting from three or more years of formal post-secondary school education and appropriate experience for that employment.</p>	<p>All sectors</p>	<p>Period of stay up to a maximum of two years.</p> <p>Approval is conditional on non-availability of Solomon Island citizens or permanent residents with the requisite skills and professional experience available for such employment.</p>



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF TONGA

1. Tonga's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Tonga specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	- Natural persons who are not citizens of Tonga are prohibited from owning or acquiring land or any interest in land. Land may be leased.
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is a sales representative of a service supplier of that other Party and is seeking temporary entry into Tonga for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;	All sectors	Period of stay of a maximum of six months in one year.



<p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Tonga to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the territory of Tonga to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in Tonga through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Tonga, and who corresponds to the following categories:</p> <p>Executives: Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the</p>	<p>All sectors listed in Tonga's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay of up to a maximum of two years.</p> <p>Extension may be granted subject to the non-availability of Tongan citizens or permanent residents with the requisite skills and professional experience for such employment.</p>



<p>actual provision of the service nor the operation of an investment;</p> <p>Managers: Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists: Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who:</p> <p>(a) is an employee of an enterprise of another Party that is a service supplier, whether a</p>	<p>The subsectors listed in Tonga's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of six months, which can be extended for an additional six months.</p> <p>Further stay, up to two additional years, may be granted where there are no Tongan citizens or</p>



company, partnership or firm, who enters the territory of Tonga temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in the territory of Tonga; (b) is sponsored by the enterprise in Tonga; (c) is employed by an enterprise of the other Party, which has no commercial presence in the territory of Tonga; (d) receives his or her remuneration from that employer; and (e) has a qualification resulting from three or more years of formal post-secondary school education and appropriate experience in order to provide the service.		permanent residents with the requisite skills and professional experience for such employment.
<u>Independent Service Supplier</u>  Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Tonga pursuant to a contract with an enterprise in the territory of Tonga, is sponsored by the enterprise in Tonga, who has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.	The subsectors listed in Tonga's schedule under Annex 7-A (Schedule of Specific Services Commitments).	Period of stay of six months, which can be extended for an additional six months.  Further stay, up to two additional years, may be granted where there are no Tongan citizens or permanent residents with the requisite skills and professional experience for such employment.
<u>Installers or Servicers</u>  Installer or servicer means a natural person of another Party who is an installer or servicer of	All sectors	Period of stay of a maximum of six months.



<p>machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>		
<p><u>Skilled or semi-skilled workers</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters the territory of Tonga in order to work temporarily under an employment contract with an enterprise in Tonga, that is sponsored by an enterprise in Tonga, and who has a qualification resulting from three or more years of formal post-secondary school education and appropriate experience for that employment.</p>	<p>All sectors</p>	<ul style="list-style-type: none"> <li>- Period of stay of six months, which can be extended for an additional six months.</li> <li>- Further stay, up to two additional years, may be granted where there are no Tongan citizens or permanent residents with the requisite skills and professional experience for such employment.</li> </ul>



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF TUVALU

1. Tuvalu's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services) and with Chapter 8 (Movement of Natural Persons), Tuvalu specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	<p>Natural persons who are not citizens of Tuvalu and enterprises that are not wholly-owned by citizens of Tuvalu are prohibited from owning land. Land may be leased for a period not exceeding 25 years. Leases have to be approved by the Lands Court and by the relevant Minister under a non-discriminatory process.</p> <p>Natural persons who are not citizens of Tuvalu and Enterprises that are not wholly-owned by citizens of Tuvalu may be required to provide short-term training to local employees.</p>
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is:	All sectors	Period of stay of one month, with possibility of renewal up to a maximum of three months.



<p>(a) a service seller being a natural person of another Party who is a sales representative of a service supplier of that Party and is seeking temporary entry into Tuvalu for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Tuvalu to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into Tuvalu to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in Tuvalu through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Tuvalu, and who corresponds to the following categories:</p> <p>Executives:</p>	<p>All sectors listed in Tuvalu's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment)</p>	<p>Period of stay up to a maximum of one year, with possibility of renewal for one additional year.</p>



<p>Definition: Executive means a natural person within an organization who primarily directs the management of the organization, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organization who primarily directs the organization or a department or subdivision of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment,</p>		
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techniques or management.		
<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of an enterprise of another Party that is a service supplier, whether a company, partnership or firm, who enters the territory of Tuvalu temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in the territory of Tuvalu; (b) is sponsored by the enterprise in Tuvalu; (c ) is employed by an enterprise of the other Party that has no commercial presence in the territory of Tuvalu, where the service is to be provided; (d) receives his or her remuneration from that employer; (e) has a qualification resulting from three or more years of formal post-secondary school education and appropriate experience in order to provide the service.</p>	<p>All sectors listed in Tuvalu's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of one month, with possibility of renewal up to a maximum of three months. Longer period of stay, up to a maximum of one year, is conditional on the non-availability of Tuvalu citizens or permanent residents with the requisite skills and professional experience for such employment.</p>
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Tuvalu pursuant to a contract with an enterprise in the territory of Tuvalu, is sponsored by the enterprise</p>	<p>All sectors listed in Tuvalu's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay of one month, with possibility of renewal up to a maximum of three months. Longer period of stay, up to a maximum of one year, is conditional on the non-availability of Tuvalu citizens or permanent residents with the requisite skills and professional experience for such employment.</p>



in Tuvalu, who has a qualification resulting from three or more years of formal post-secondary school education and has the appropriate experience to provide the service.		
<p><u>Installers or Servicers</u></p> <p>Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.</p>	All sectors	Period of stay of one month, with possibility of renewal up to a maximum of three months.
<p><u>Management trainee on professional development</u></p> <p>Natural person of another Party with a university degree or a technical qualification demonstrating knowledge of an equivalent level, who are transferring for career development purposes or to obtain training in business techniques or methods.</p> <p>This commitment applies to an employee of an enterprise of another Party that has established in Tuvalu through a branch, subsidiary or affiliate, who is transferred to the branch, subsidiary or affiliate of the enterprise in Tuvalu.</p>	All sectors	Period of stay up to one year, with possibility of renewal for one additional year.



<p>This commitment also applies to natural persons transferring from a branch, subsidiary or affiliate that supplies services in another Party, to its parent juridical person established in Tuvalu.</p> <p>The recipient service supplier in Tuvalu may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training and career development purposes.</p>		
<p><u>Skilled and semi-skilled workers:</u></p> <p>Skilled or semi-skilled worker means a natural person of another Party who enters the territory of Tuvalu in order to work temporarily under an employment contract with an enterprise in Tuvalu, that is sponsored by the enterprise in Tuvalu, and who is appropriately qualified or experienced for that employment.</p> <p>Limited to occupations for which a university degree or the equivalent is required.</p>	<p>All sectors</p>	<p>Period of stay up to one year, with possibility of extension for a period not exceeding three years within any five year period.</p> <p>Entry and stay are conditional on the non-availability of Tuvalu citizens or permanent residents with the requisite skills and professional experience for such employment.</p>



## ANNEX 8-A: SCHEDULE OF COMMITMENTS ON MOVEMENT OF NATURAL PERSONS (CHAPTER 8)

### SCHEDULE OF VANUATU

1. Vanuatu's commitments under Article 5 (Market Access) and Article 6 (National Treatment) of Chapter 7 (Trade in Services) and under Chapter 8 (Movement of Natural Persons) apply only in relation to the categories of persons set out below. In accordance with Article 5 (Market Access), Article 6 (National Treatment), and Article 8 (Specific Commitments) of Chapter 7 (Trade in Services), Vanuatu specifies below any terms, conditions, limitations or qualifications.

Category of natural person	Sector or subsector	Conditions and Limitations (including duration of stay)
<b>I. Horizontal Commitments</b>		
All categories of natural persons included in this schedule	All sectors	Freehold ownership of land is prohibited. Only indigenous Ni Vanuatu can own land under customary law provisions. Indigenous citizens and expatriates can hold land in leasehold.  Employers of non-Vanuatu citizen workers shall pay an annual tax for each work permit issued. Foreign workers for whom work permits have been issued, as well as their employers, shall provide training to citizens of Vanuatu.
<b>II. Category-specific commitments</b>		
<u>Business visitors</u>  Business visitor means a natural person of another Party who is: (a) a service seller being a natural person who is	All sectors	Period of stay of up to 90 days.



<p>a sales representative of a service supplier of that Party and is seeking temporary entry into Vanuatu for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;</p> <p>(b) an investor of another Party, as defined in Chapter 9 (Investment), or a duly authorized representative of an investor of another Party, seeking temporary entry into the territory of Vanuatu to establish, expand, monitor, or dispose of an investment of that investor; or</p> <p>(c) a goods seller, being a natural person of another Party who is seeking temporary entry into the territory of Vanuatu to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.</p>		
<p><u>Intra-Corporate Transferees</u></p> <p>Intra-corporate transferee means an employee of an enterprise of another Party that has established in Vanuatu through a branch, subsidiary or affiliate, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Vanuatu, and who corresponds to the following categories:</p> <p>Executives:</p>	<p>All sectors listed in Vanuatu's schedule under Annex 7-A (Schedule of Specific Services Commitments) and Annex 9-A (Schedule of Commitments on Investment).</p>	<p>Period of stay up to one year. This may be extended upon an assessment of need by Vanuatu's authorities.</p>



<p>Definition: Executive means a natural person within an organisation who primarily directs the management of the organisation, exercises wide latitude in decision making, and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the business. An executive would not directly perform tasks related to the actual provision of the service nor the operation of an investment;</p> <p>Managers:</p> <p>Definition: Manager means a natural person within an organisation who primarily directs the organisation or a department or subdivision of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations;</p> <p>Specialists:</p> <p>Definition: Specialist means a natural person within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organization's service, research equipment, techniques or management.</p>		
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<p><u>Contractual service supplier</u></p> <p>A contractual service supplier means a natural person of another Party who: (a) is an employee of a service supplier or an enterprise of another Party, whether a company, partnership or firm, who enters the territory of Vanuatu temporarily in order to perform a service pursuant to a contract(s) between his or her employer and an enterprise in the territory of Vanuatu; (b) is sponsored by the enterprise in Vanuatu; (c) is employed by an enterprise of another Party, which has no commercial presence in the territory of Vanuatu where the service is to be provided; (d) receives his or her remuneration from that employer; (e) has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience to provide the service;</p>	<p>The subsectors listed in Vanuatu's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay up to 90 days within a period of 10 consecutive months. Longer period of stay is conditional on the non-availability of suitably qualified natural persons of Vanuatu.</p>
<p><u>Independent Service Supplier</u></p> <p>Independent service supplier means a self-employed natural person of another Party who is a service supplier entering the territory of Vanuatu pursuant to a contract with an enterprise in the territory of Vanuatu, is sponsored by the enterprise in Vanuatu, and who has a qualification resulting from three or more years of formal post-secondary</p>	<p>The subsectors listed in Vanuatu's schedule under Annex 7-A (Schedule of Specific Services Commitments).</p>	<p>Period of stay up to 90 days over a period of 10 consecutive months. Longer period of stay is conditional on the non-availability of suitably qualified natural persons of Vanuatu.</p>



school education and has appropriate experience to provide the service.		
<u>Installers or Servicers</u>  Installer or servicer means a natural person of another Party who is an installer or servicer of machinery or equipment, where such installation or servicing by the supplying company is a condition of purchase of the said machinery or equipment. An installer or servicer cannot perform services which are not related to the service activity which is the subject of the contract.	All sectors	Period of stay up to 90 days.
<u>Skilled and semi-skilled workers:</u>  Skilled or semi-skilled worker means a natural person of a Party who enters the territory of Vanuatu in order to work temporarily under an employment contract with an enterprise in Vanuatu, and who has qualifications resulting from three or more years of formal post-secondary school education and appropriate experience for that employment.	All sectors	Conditional on the non-availability of suitably qualified natural persons of Vanuatu.  Period of stay up to one year.



## CHAPTER 9

### INVESTMENT

#### Article 1: Definitions

For the purposes of this Chapter, the term:

**covered investment** means with respect to a Party, an investment in its territory of an investor of another Party, in existence as of the date of entry into force of this Agreement, or established, acquired or expanded thereafter, which has been admitted by the host Party subject to its relevant laws, regulations and policies;

**freely usable currency** means freely usable currency as determined under the IMF Articles of Agreement and amendments thereafter, or any currency that is used to make international payments and is widely traded in international principal exchange markets;

**investment** means every kind of asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) tangible or intangible, movable or immovable property and related property rights such as mortgages, liens or pledges;<sup>1</sup>
- (c) shares, stock and other forms of equity participation in an enterprise;
- (d) bonds, debentures, other debt instruments, and loans;<sup>2</sup>
- (e) futures, options, and other derivatives;
- (f) intellectual property rights;
- (g) turnkey, construction, management, production and revenue sharing contracts, concessions and other similar contracts; and
- (h) licences, authorisations, permits and similar rights conferred pursuant to a Party's domestic law.<sup>3</sup>

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<sup>1</sup> For greater certainty, market share, market access, expected gains and opportunities for profit-making are not, by themselves, investments.

<sup>2</sup> Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics. Loans issued by one Party to another Party are not investments.

<sup>3</sup> Whether a particular type of licence, authorisation, permit or similar instrument (including a concession, to the extent that it has the nature of such an instrument) has the characteristics of an investment depends on factors



An investment does not, however, include:

- (a) claims to payment resulting solely from the commercial sale of goods and services unless it is a loan that has the characteristics of an investment;
- (b) a bank letter of credit; or
- (c) the extension of credit in connection with a commercial transaction, such as trade financing.

For the purposes of the definition of investment in this chapter, returns that are invested shall be treated as investments and any alteration of the form in which assets are invested or reinvested shall not affect their character as investments;

**investor** of a Party means a Party, or a natural person or an enterprise of a Party that has made or seeks to make an investment in the territory of another Party;<sup>4</sup>

**measures adopted or maintained** by a Party means any measure taken by:

- (a) central, state, regional or local Government or authorities; or
- (b) non-governmental bodies in the exercise of powers delegated by central, state, regional or local Governments or authorities;

**permanent resident** of a Party means a natural person who has permanent residence status in a Party in accordance with its laws and regulations;

**TRIMS Agreement** means the *Agreement on Trade-Related Investment Measures*, in Annex 1A to the WTO Agreement; and

**TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property*, in Annex 1C to the WTO Agreement.

## Article 2: Objectives

This Chapter is intended to encourage a stable and predictable environment to attract and promote the flow of investment between the Parties with due respect to national policy objectives and to the right of each Party to regulate.

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such as the nature and extent of the rights that the holder has under the law of the Party that granted such rights. Among the licences, authorisations, permits and similar instruments that do not have the characteristics of an investment are those that do not create any rights protected under domestic law. For greater certainty, the foregoing is without prejudice to whether any asset associated with the licence, authorisation, permit or similar instrument has the characteristics of an investment.

<sup>4</sup> For greater certainty, the Parties understand that, for the purposes of the definition of “investor” of a Party, an investor “seeks to make” an investment when that investor has taken concrete action or actions to make an investment, such as channeling resources or capital in order to set up a business, or obtained a permit or licence.



### **Article 3: Scope**

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
  - (a) investors of other Parties;
  - (b) covered investments; and
  - (c) with respect to Article 11 all investments in the territory of the Party.
2. This Chapter shall not apply to:
  - (a) procurement by a Party; and
  - (b) subsidies or grants provided by a Party, except subsidies provided in connection with measures prohibited under Article 11.

### **Article 4: Relation to Other Chapters**

1. This Chapter shall not apply to measures adopted or maintained by a Party affecting trade in services.<sup>5</sup>
2. Notwithstanding paragraph 1, Article 9, Article 10, Article 12, Article 13, Article 14, and Article 17 shall apply, *mutatis mutandis*, to any measure affecting the supply of service by a service supplier of a Party through commercial presence in the territory of any other Party pursuant to Chapter 7 (Trade in Services), but only to the extent that any such measures relate to a covered investment and an obligation under this Chapter, regardless of whether such a service sector is scheduled in a Party's Schedules of Specific Commitments in Annex 7-A (Schedule of Specific Services Commitments).

### **Article 5: Obligation to Comply with Domestic Law and Corporate Social Responsibility**

1. The Parties acknowledge that investors of a Party and their investments are subject to the laws, regulations and standards of the host state Party.
2. The Parties reaffirm the importance of each Party encouraging enterprises operating within its territory or subject to its jurisdiction to voluntarily incorporate into their internal policies internationally recognised standards, guidelines and principles of corporate social responsibility that have been endorsed or are supported by that Party.

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<sup>5</sup> For the purposes of this Chapter, the definition of Trade in Services in Article 1 of Chapter 7 (Trade in Services) shall apply.



## **Article 6: National Treatment**

1. In the sectors specified in Annex 9-A of this Agreement, and subject to any conditions and qualifications set out therein, each Party shall accord to investors and covered investments of investors of any other Party treatment no less favourable than that it accords, in like circumstances, to investments of its own investors with respect to the acquisition, establishment, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. In respect of intellectual property rights, a Party may derogate from the obligations set out in this Article provided this is not inconsistent with the TRIPS Agreement.

## **Article 7: Most-Favoured-Nation Treatment**

1. Each Party shall accord to investors and covered investments of investors of any other Party treatment no less favourable than that it accords, in like circumstances, to investors of a non-party or to their investments with respect to the acquisition, establishment, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.
2. A Party may maintain a measure inconsistent with paragraph 1 provided that such a measure falls within the scope of exemptions lists in Annex I (Schedule of Most-Favoured-Nation Exemptions on Services and Investment).
3. In respect of intellectual property rights, a Party may derogate from the obligations set out in this Article provided this is not inconsistent with the TRIPS Agreement.

## **Article 8: Scheduling of Commitments**

1. Each Party shall set out in Annex 9-A the sectors where it undertakes specific commitments with respect to Article 6. With respect to sectors where such commitments are undertaken, each Schedule shall specify any conditions or qualifications on national treatment.
2. Schedules of specific commitments are annexed to this Agreement and shall form an integral part thereof.

## **Article 9: Minimum Standard of Treatment**

1. Each Party shall accord to covered investments of investors of any other Party the customary international law minimum standard of treatment of aliens including fair and equitable treatment and full protection and security.



2. For greater certainty, paragraph 1 prescribes the customary international law<sup>6</sup> minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of “fair and equitable treatment” and “full protection and security” shall not require treatment in addition to or beyond that which is required by that standard, and shall not create additional substantive rights. The obligation in paragraph 1 to provide:

- (a) “fair and equitable treatment” includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process embodied in the principal legal systems of the world; and
- (b) “full protection and security” requires each Party to provide the level of police protection required under customary international law.

3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this Article.

#### **Article 10: Senior Management and Boards of Directors**

1. No Party may require that an enterprise of that Party that is a covered investment appoint to Senior Management positions natural persons of any particular nationality.

2. No Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the Party.

3. A Party may maintain a measure inconsistent with this Article provided that such a measure falls within the scope of any exemptions listed in Annex 9-B.

#### **Article 11: Prohibition of Performance Requirements**

1. If a Party is a WTO Member, it shall, in connection with the establishment, acquisition, expansion, management, conduct, operation, sale or other disposition of an investment of an investor of a Party or of a non-Party in its territory, ensure that any measure taken is consistent with the TRIMS Agreement.

2. (a) If a Party is not a WTO Member, it shall, to the extent of its capacity, strive to ensure that, in connection with the establishment, acquisition, expansion, management, conduct, operation, sale or other disposition of an investment of an

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<sup>6</sup>The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 9 results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 9, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.



investor of a Party or of a non-Party in its territory, any measure taken is consistent with the TRIMS Agreement.

- (b) For greater certainty, if a Party is not a WTO Member, a list of that Party's measures that do not comply with the TRIMS Agreement shall be listed in Annex 9-D within two years of the date of entry into force of this Agreement. After the expiry of this date, new measures that are inconsistent with the TRIMS Agreement may not be introduced.

## **Article 12: Compensation for Losses**

1. Each Party shall accord to investors of any other Party and to their covered investments, with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict, civil strife or state of emergency, treatment no less favourable than that it accords, in like circumstances, to:

- (a) its own investors and their investments; and
- (b) investors of any other Party or non-Party and their investments.

2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of another Party resulting from:

- (a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or
- (b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor with restitution, compensation, or both as appropriate, for such loss.<sup>7</sup> Any compensation shall be made in accordance with Articles 13.2, 13.3 and 13.4 which shall apply *mutatis mutandis*.

## **Article 13: Expropriation and Compensation**

1. A Party shall not expropriate or nationalise a covered investment of an investor from another Party, either directly or indirectly through measures equivalent to expropriation or nationalisation, except:

- (a) for a public purpose;
- (b) in a non-discriminatory manner;

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<sup>7</sup> For greater certainty, in the event of providing both restitution and compensation, their combined value shall not exceed the loss suffered.



- (c) in accordance with due process of law; and
- (d) upon payment of prompt, adequate and effective compensation pursuant to paragraphs 2, 3 and 4.

2. Compensation shall be equivalent to the fair market value of the expropriated investment at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. Compensation shall be determined in accordance with the generally recognised principles of valuation and equitable principles, taking into account, *inter alia*, the capital invested, depreciation, capital already repatriated, replacement value and other relevant factors. Compensation shall not reflect any change in value occurring because the expropriation had become publicly known earlier.

3. The compensation shall be paid without undue delay. Such compensation shall be in a freely usable currency and include interest at a commercially reasonable rate, taking into account the length of time before payment occurs. It shall be effectively realisable and freely transferable.

4. An investor of a Party affected by a direct expropriation may seek, under the law of the host state making the expropriation, a review, by a judicial or other independent authority of the host country, of the decision to expropriate and of the valuation of its investment in accordance with the principles set out in this Article.

5. For those Parties that are WTO Members, this Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement or the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation or creation is consistent with the TRIPS Agreement.

6. For those Parties that are not currently WTO Members, this Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with relevant international agreements or the revocation, limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation or creation is in accordance with relevant international agreements on intellectual property rights.

#### **Article 14: Free Transfer of Funds**

1. Each Party shall allow all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:

- (a) contributions to capital, including the initial contribution;
- (b) profits, capital gains, dividends, royalties, licence fees, technical assistance and technical and management fees, interest and other current income accruing from any covered investment;
- (c) proceeds from the total or partial sale or liquidation of any covered investment;



- (d) payments made under a contract, including a loan agreement;
- (e) payments made pursuant to Article 12 and Article 13;
- (f) payments arising out of the settlement of a dispute or an agreement between the disputing parties; and
- (g) earnings and other remuneration of personnel engaged from abroad in connection with that investment.

2. Each Party shall allow such transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a transfer through the equitable, non-discriminatory, and good faith application of its laws and regulations relating to:

- (a) bankruptcy, insolvency, or the protection of the rights of creditors;
- (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
- (c) criminal or penal offences and the recovery of the proceeds of crime;
- (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
- (e) ensuring compliance with orders or judgments in judicial or administrative proceedings;
- (f) taxation;
- (g) social security, public retirement, or compulsory savings schemes; and
- (h) severance entitlements of employees.

### **Article 15: Transparency**

1. On request by a Party, information shall be exchanged relating to measures of another Party that may have a material impact on any covered investment under this Chapter.

2. A Party may request, in writing, consultations with another Party regarding any actual or proposed measure or any other matter that it considers might materially affect the operation of this Chapter. The other Party shall engage in consultations in accordance with Article 5 of Chapter 14 (Consultations and Dispute Settlement).



## **Article 16: Special Formalities and Disclosure of Information**

1. Nothing in Article 6 or Article 7 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, including a requirement that covered investments be legally constituted under the laws or regulations of the Party, provided that such formalities do not substantially impair the protections afforded by a Party to investors of any other Party and covered investments pursuant to this Chapter.
2. Notwithstanding Article 6, a Party may require an investor of another Party to provide information concerning an investment solely for informational or statistical purposes. The Party shall protect, to the extent possible, any confidential information which has been provided from any disclosure that would prejudice legitimate commercial interests of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

## **Article 17: Subrogation**

1. If a Party or an agency of a Party makes a payment to an investor of that Party under a guarantee, a contract of insurance or other form of indemnity it has granted on non-commercial risk in respect of an investment, other Parties shall recognise the subrogation or transfer of any right or claim in respect of such investment. The subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.
2. If a Party or an agency of a Party has made a payment to an investor of that Party and has taken over the investor's rights and claims, that investor shall not, unless authorised to act on behalf of the Party or the agency making the payment, pursue those rights and claims against any other Party.
3. In any proceedings involving an investment dispute, a Party shall not assert, as a defence, counter-claim, right of set-off or otherwise, that the investor or the covered investment has received or will receive, pursuant to an insurance or guarantee contract, indemnification or other compensation for all or part of any alleged loss.

## **Article 18: Denial of Benefits**

1. Following notification through the contact point of a Party, a Party may deny the benefits of this Chapter:
  - (a) to an investor of another Party where the covered investment is being made by an enterprise that is owned or controlled by persons of a non-party and the enterprise has no substantive business operations in the territory of any other Party; or



- (b) to an investor of another Party where the covered investment is being made by an enterprise that is owned or controlled by persons of the denying Party and the enterprise has no substantive business operation in the territory of any other Party.

## **Article 19: Investment and Environment, Health and Other Regulatory Objectives**

1 Parties recognise that it is inappropriate to encourage investment by investors of another Party and of non-Parties by not enforcing their own environmental, health, labour, safety or other regulatory standards.

2 Nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining any measure otherwise consistent with this Agreement that it considers appropriate to ensure that investment activity in its territory is undertaken in a manner sensitive to its environmental, health, or other regulatory objectives.

## **Article 20: Promotion and Facilitation of Investment**

Taking into account the different levels of economic development of the Parties, the developed country Parties shall aim to assist the developing country Parties in the promotion and facilitation of foreign investment to their countries. In that regard, the Parties shall aim to explore through Chapter 10 (Development and Economic Cooperation) and the *Implementing Arrangement for Development And Economic Cooperation under the Pacific Agreement on Closer Economic Relations Plus* how the developing country Parties may be assisted to attract investment into their territories.

## **Article 21: Competent Authorities and Contact Points**

1. Each Party shall provide all other Parties with a description of its competent authorities and their division of responsibilities.
2. Each Party shall provide all other Parties with a Contact Point to facilitate distribution of requests and notifications made in accordance with this Chapter.
3. Each Party shall ensure that the information provided under paragraphs 1 and 2 is kept up to date.

## **Article 22: Technical Discussions**

1. A Party may, through Contact Points, request technical discussions with another Party on any measure affecting investment between them. The Party to which the request was made shall respond promptly to any such request. The Parties shall seek to clarify any measure at issue and, where there is any remaining difference of view, they shall endeavour to find a mutually acceptable solution, taking into account the objectives of this Chapter. In the case of



measures affecting the investment interests of a developing country Party, the Parties shall endeavour to resolve any concerns in a timely manner.

2. A Party may, through Contact Points, arrange to undertake technical discussions with other Parties on investment matters of mutual interest. Technical discussions should be conducted using electronic means. If this is not possible, they may be conducted in person or by any other means, as mutually determined by the Parties.

3. The Parties participating in technical discussions pursuant to this Chapter may mutually agree to invite another Party or a relevant international or regional organisation in the field of investment to participate for the purpose of providing technical advice.

### **Article 23: Review of Commitments**

1. The Parties shall review commitments on investment, with the first review to be undertaken within three years of the date of entry into force of this Agreement and periodically thereafter as determined by the Joint Committee, with the aim of improving the overall commitments undertaken by the Parties under this Chapter.

2. The Parties recognise the limited capacities of developing country Parties which will be taken into account in the review process.



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF AUSTRALIA

1. Unless otherwise indicated, the classification of investment sectors is based on the 2002 International Standard Industrial Classification of All Economic Activities (ISIC) Revision 3.1 of the United Nations Statistical Office.
2. Australia's commitments apply only in relation to the sectors set out below and, in accordance with Article 4 (Relation to Other Chapters) of Chapter 9 (Investment), limited to measures not affecting trade in services. Australia specifies below any limitations to Article 6 (National Treatment) in accordance with Article 8 (Scheduling of Commitments) of Chapter 9 (Investment).
3. For clarity, an entry of 'none' means no limitations except as listed elsewhere in the schedule, including in either or all of Part I or Limitations on National Treatment column. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
4. Australia reserves the right to maintain and to add to this schedule any measure at the regional level of government that existed at 1 January 2005, but was not listed in this schedule, including by the date of entry into force of this Agreement, against Article 6 (National Treatment) of Chapter 9 (Investment).

Sector or Sub-sector	National Treatment Limitations
<b>PART I. HORIZONTAL COMMITMENTS</b>	
ALL SECTORS INCLUDED IN PART II OF THIS SCHEDULE	Under Australia's Foreign Investment Framework, which comprises Australia's Foreign Investment Policy, the <i>Foreign Acquisitions and Takeovers Act 1975</i> (Cth) (FATA); Foreign Acquisitions and Takeovers Regulations 2015 (Cth); <i>Foreign Acquisitions and Takeovers Fees Imposition Act 2015</i> (Cth);



Sector or Sub-sector	National Treatment Limitations
	<p>Foreign Acquisitions and Takeovers Fees Imposition Regulation 2015 (Cth); <i>Financial Sector (Shareholdings) Act 1998</i> (Cth); and Ministerial Statements, the following investments<sup>1</sup> are subject to approval by the Australian Government and may also require notification<sup>2</sup> to the Government:</p> <ul style="list-style-type: none"> <li>– a proposed investment by a ‘foreign person’<sup>*</sup> in an entity or Australian business valued above A\$252 million<sup>†</sup>;</li> <li>– a proposed direct investment by a ‘foreign government investor’<sup>3</sup> of any interest regardless of value;</li> <li>– a proposed investment by a foreign person<sup>*</sup> of 5 per cent or more in the media sector, regardless of the value of the investment;</li> <li>– a proposed acquisition by a foreign person<sup>*</sup> of an interest in developed commercial land<sup>4</sup> where the value of the interest is more than A\$252 million<sup>†</sup>, unless the land meets the conditions for the lower developed commercial land threshold of A\$55million<sup>‡5</sup>;</li> </ul> <p>Investments may be refused, subject to orders, and/or approved subject to conditions. Foreign persons<sup>*</sup> that do not comply with the foreign investment framework may be subject to civil and criminal penalties.</p>

<sup>1</sup> “Investment” means activities covered by Part II of the *Foreign Acquisitions and Takeovers Act 1975* (Cth) or, where applicable, ministerial statements on foreign investment policy. Funding arrangements that include debt instruments having quasi-equity characteristics will be treated as direct foreign investment.

<sup>2</sup> The *Foreign Acquisitions and Takeovers Fees Imposition Act 2015* (Cth) and the Foreign Acquisitions and Takeovers Fees Imposition Regulation 2015 (Cth) sets the fees for foreign investment applications and notices. Fees are indexed annually on 1 July.

<sup>\*</sup> The term “foreign person” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>†</sup> This is the figure as at 1 January 2016. To be indexed on 1 January each year to the GDP implicit price deflator in the Australian National Accounts for the previous financial year.

<sup>3</sup> The term “foreign government investor” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and *Foreign Acquisitions and Takeovers Regulation 2015* (Cth).

<sup>4</sup> The term “developed commercial land” means commercial land that is not vacant within the meaning of the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>5</sup> The conditions for the lower threshold are those set out in *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).



Sector or Sub-sector	National Treatment Limitations
	<p>The acquisition of a stake in an existing financial sector company by a foreign investor, or entry into an arrangement by a foreign investor, that would lead to an unacceptable shareholding situation or to practical control<sup>6</sup> of an existing financial sector company, may be refused, or be subject to certain conditions<sup>7</sup>;</p> <p>Unbound with respect to the proposed acquisition by a foreign person<sup>*</sup> of an interest in agricultural land<sup>8</sup> where the cumulative value of agricultural land owned by the foreign person<sup>*</sup> alone or together with associates, including the proposed acquisition, is above A\$15 million;</p> <p>Unbound with respect to the proposed acquisition by a foreign person<sup>*</sup> of an interest in an agribusiness<sup>9</sup> where the cumulative value of the interest held the foreign person<sup>*</sup> in that agribusiness, alone or together with associates, including the proposed acquisition, is above A\$55 million<sup>†</sup>;</p> <p>Unbound with respect to proposed acquisitions by a foreign person<sup>*</sup> of an interest in Australian land<sup>10</sup>, other than developed commercial land or land that is used wholly and exclusively for a primary production business;</p> <p>For greater certainty, where an investment could qualify for the application of one or more of the above screening thresholds, approval and/or notification requirements apply from the lowest applicable threshold.</p>

<sup>6</sup> “Unacceptable shareholding situation” and “practical control” as defined in the *Financial Sector (Shareholdings) Act 1998* (Cth).

<sup>7</sup> Ministerial statements on foreign investment policy including the Treasurer’s Press Release No. 28 of 9 April 1997.

<sup>8</sup> The term “agricultural land” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>9</sup> The term “agribusiness” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>10</sup> The terms “Australian land” and “interest in Australian land” have the meanings set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).



Sector or Sub-sector	National Treatment Limitations
	<p>Unbound for any measure that Australia considers necessary for the protection of its essential security interests with respect to proposals by foreign persons* to invest in Australia.</p> <p>For greater certainty, terms used in the above entries should be interpreted in accordance with Australia's Foreign Investment Framework as at the date of entry into force of this Agreement.</p> <p>Unbound for any measure with respect to investment that accords preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation. For the purpose of this Schedule, an Indigenous person means a person of the Aboriginal and Torres Strait Islander peoples.</p> <p>Unbound for any measure with respect to:</p> <ul style="list-style-type: none"> <li>– the privatisation of government owned entities or assets; and</li> <li>– the devolution to the private sector of services provided in the exercise of governmental authority at the date of entry into force of this Agreement.</li> </ul>
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02)	None, except as indicated in the horizontal section.



Sector or Sub-sector	National Treatment Limitations
<p>B. FISHING (excluding related and incidental services) (ISIC rev.3.1: 05)</p>	<p>Foreign fishing vessels<sup>11</sup> seeking to undertake fishing activity, including any activity in support of or in preparation for any fishing activity or the processing, carrying or transshipment of fish, in the Australian Fishing Zone must be authorised. Where foreign fishing vessels are authorised they may be subject to a levy<sup>12</sup>.</p> <p>A foreign person or a foreign-owned body is not permitted to hold shares in a share management fishery in New South Wales.</p> <p>In Victoria, a fishery access licence or aquaculture licence can only be issued to:</p> <ul style="list-style-type: none"> <li>(a) an individual who is an Australian resident;</li> <li>(b) a single corporation that has a registered office in Australia; or</li> <li>(c) a co-operative that has a registered office in a jurisdiction that administers the Co-operatives National Law (currently New South Wales, Victoria, South Australia, the Northern Territory and Tasmania).</li> </ul> <p>In Western Australia, only an individual who is an Australian citizen or permanent resident may be a licensee within the Western Australian pearling industry. In the case of corporations, partnerships or trusts holding licences, these must be Australian owned and/or controlled (at least 51 per cent of the issued share capital, partnership interest or trust property must be owned by Australians; the chairman, majority of the board of directors and all the company officers must be Australians and must be nominated by, and represent, Australian interests).</p>
<p>C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10 through 14)</p>	<p>None, except as indicated in the horizontal section.</p>

<sup>11</sup> For the purposes of this reservation, a “foreign fishing vessel” is one that does not meet the definition of an Australian boat under the *Fisheries Management Act 1991* (Cth), that is, an Australian flagged boat (not owned by a foreign resident) or a boat owned by an Australian resident or corporation and built, and whose operations are based in, Australia

<sup>12</sup> The levy charged will be in accordance with the *Foreign Fishing Licences Levy Act 1991* (Cth) or any amendments thereto.



Sector or Sub-sector	National Treatment Limitations
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15 through 37)	None, except as indicated in the horizontal section.
E. ELECTRICITY, GAS AND WATER SUPPLY (excluding related and incidental services) (ISIC rev. 3.1: 40 and 41)	None, except as indicated in the horizontal section.



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF THE COOK ISLANDS

1. The Cook Islands' commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), the Cook Islands specifies below any terms, conditions, limitations or qualifications.

2. The inscription 'none' for the listed sector or sub-sector, means no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.

3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

4. Sectoral entries have been scheduled on the basis of ISIC rev 3.1, which means the International Standard Industrial Classification of all Economic Activities as set out in the Statistical Office of the United Nations.

Sector	Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	Investment in the Cook Islands by a natural person or by an enterprise of another Party requires approval from the Business Trade Investment Board (BTIB). <sup>1</sup> The BTIB shall approve a foreign enterprise to carry on

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<sup>1</sup> This entry in the schedule is in accordance with the Cook Islands' foreign investment rules at time of entry into force, which principally consists of the *Development Investment Act 1995-96*, the *Development Investment (Investment Code) Order 2003*, the *Development Investment Regulations 1996*. The Cook Islands has interest in further refining and improving its laws regulating foreign investment. Should the Cook Islands adopt, after entry into force, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	<p>business in the Cook Islands if it is satisfied that the investment would likely result in a net benefit to the Cook Islands.<sup>2</sup></p> <p>Investments in the following areas are reserved to Cook Islanders and to enterprises fully-owned by Cook Islanders: commercial agricultural or food production; pearl farming; commercial aquaculture or harvesting of pearl shell, shell fish or other reef or lagoon products; fresh fish processing; fresh fish exporting; fish bait production; food processing including freezing and drying, or drink bottling; screen printing of fabrics or other piece goods; garment manufacture; making of traditional or cultural handicrafts and artifacts (including commercial reproductions); recordings of cultural performances; jewelry; bakeries or pastry shops<sup>3</sup></p> <p>However, investments in the reserved areas may be approved if: - Cook Islanders or enterprises owned by Cook Islanders are not providing the service, or; - the foreign investor brings a capital investment of, in the case of Rarotonga, not less than NZ\$1 million, and, in the case of other islands, of not less than NZ\$500,000. Approval shall also be based on the criteria indicated above.</p>
All sectors included in this schedule	<p>The ownership of freehold interest in land is restricted only to Cook Islanders. Natural persons who are not Cook Islanders or Permanent Residents of the Cook Islands and Enterprises may only acquire a leasehold interest in land to a maximum term of 60 years but subject to approval from the Leases Approval Tribunal pursuant to the <i>Leases Restrictions Act 1976</i>, the <i>Leases Restrictions Regulations 1977</i> and their amendments, under a non-discriminatory process.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	

<sup>2</sup> The criteria on which this decision will be based include: (a) the demand for the product to be provided; (b) whether the product to be provided is currently available in the Cook Islands; (c) the participation by Cook Islanders in the enterprise; (d) the employment of Cook Islanders in the enterprise; (e) training to be provided to Cook Islanders; (f) the degree of innovations, new processes or products, or new skills and technology associated with the proposed activity; (g) whether a significant proportion of financing for the enterprise would be sourced from outside the Cook Islands; (h) whether a significant proportion of the capital expenditure proposed in relation to the enterprise would be spent on businesses in the Cook Islands; (i) whether the activities concerned would be carried out in an island other than Rarotonga; (j) whether the activities concerned would generate a demonstrable net economic benefit to the Cook Islands or to at least one island in the Cook Islands; (k) whether the activities concerned would have a significant adverse effect on the social and cultural fabric of the Cook Islands, or the island or community where the activities would be carried out.

<sup>3</sup> For greater certainty, nothing in section II of this schedule (sector-specific commitments) can be taken to somehow lessen or modify the limitations listed in this section.



AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02)	None
MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	Unbound with respect to measures that reserve blocks of seabed mineral activity for situations where the government wishes to enter into sponsorship arrangements or where the government has a financial or operational stake or benefit.
FISHING (excluding incidental services) -Limited to Aquaculture	None
MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15 through 37)	None



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF THE FEDERATED STATES OF MICRONESIA

1. The Federated States of Micronesia's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), the Federated States of Micronesia specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>PART I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	Investment by an investor of another Party requires a Foreign Investment Permit in relation to economic sectors under national jurisdiction, and State Foreign Investment Permits from any state in which it wants to conduct business in relation to sectors under the jurisdiction of states. <sup>1</sup>

<sup>1</sup> This entry in the schedule is in accordance with the Federated States of Micronesia's foreign investment rules at time of entry into force of the Agreement, which principally consists of the *FSM Investment Law 2005*, the *Pohnpei Foreign Investment Act 2011*, the *Yap Foreign Investment Act 2012*, the *Chuuk State Foreign Investment Act 1998*, *Kosrae Foreign Investment Act 1998*, and related instruments. Should the Federated States of Micronesia adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment. Permits may be refused to applicants who have criminal records, carry outstanding debts to the Federated States of Micronesia persons or governments, or who have had a Foreign Investment Permit revoked in the past. For the purpose of this schedule, no discriminatory economic needs tests are applied at the national level. Investment for the purpose of this entry is defined as per the relevant laws at time of entry into force of the Agreement.



Foreign Investment Permits are subject to the following additional limitations in the following States:

Chuuk State:

Issuance of permits is subject to an economic needs test which is based on the following criteria:

- the value of the investment and its economic benefits for Chuuk;
- effect on competition; and
- impact on employment of locals.

Kosrae State:

For real property brokering, tourism other than eco-tourism, and live reef fish trade or coral harvesting, maintenance of a minimum investment of US\$5,000 is required.

Yap State:

All foreign investments in which total capital is less than US\$3 million shall require a partner who is Yapese by birth.

Pohnpei State:

Issuance of permits is subject to an economic needs test which is based on the following criteria:

- the value of the investment and its economic benefits for Pohnpei;
- the degree of domestic ownership; and
- impact on employment of locals.

This economic needs test will not apply when these conditions are met:

- A) (i) the proposed investment is a joint venture where at least 60 per cent of the total equity is beneficially held by citizens of FSM; and  
(ii) the initial capital of the foreign investment is greater than US\$250,000.



	<p>or</p> <p>B) (i) the proposed investment is a joint venture where at least 51 per cent of the total equity is beneficially held by citizens of FSM;</p> <p>(ii) the initial capital of the foreign investment is greater than US\$250,000; and</p> <p>(iii) the foreign investment relates to one of the following sectors:</p> <ul style="list-style-type: none"> <li>- the exploration, development and extraction of land-based mineral resources and of marine-based resources within the jurisdiction of the state;</li> <li>- the exploration, cutting and milling of timber resources.</li> </ul> <p>A foreign investor applying for a Foreign Investment Permit shall designate a person residing within FSM as a designated agent upon whom relevant documents can be served. Holders of Foreign Investment Permits are required to produce an annual report to the competent authorities.</p> <p>Natural persons who are not citizens of FSM and enterprises that are not wholly-owned by citizens of FSM are prohibited from owning or acquiring land or any interest in land.</p> <p>Limits to lease of land are:</p> <ul style="list-style-type: none"> <li>- Up to 99 years in Chuuk State;</li> <li>- Up to 55 years in Yap State;</li> <li>- 55 years renewable but no more than 99 years for private land, and 40 years renewable for public land in Kosrae State; and</li> <li>- 55 years renewable up to 99 years in Pohnpei State.</li> </ul> <p>Natural persons who are not citizens of FSM and enterprises that are not wholly-owned by citizens of FSM cannot sub-lease land.</p> <p>The lease of real estate by natural persons who are not citizens of FSM and by enterprises that are not wholly-owned by citizens of FSM requires an authorization by the competent State authority which will consider among other things whether important economic, social or cultural interests</p>
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	<p>are affected or not.</p> <p>Foreign investors and their investments are required to provide training to local employees.</p> <p>Unbound for measures: a) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02), except activities relating to copra.	None
<b>B. FISHING</b> (excluding related and incidental services) - Limited to Aquaculture (ISIC rev. 3.1: 0502)	None
<b>C. MINING AND QUARRYING</b> (excluding related and incidental services) (ISIC rev. 3.1: 10-14).	None
<b>D. MANUFACTURING</b> (excluding related and incidental services)	None



<p>(ISIC rev. 3.1.: 15-37), except:</p> <ul style="list-style-type: none"><li>- activities of vessels engaged in the processing and preservation of fish (ISIC rev. 3.1: 1512**)</li></ul>	
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## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF KIRIBATI

1. Kiribati's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Kiribati specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	<p>Natural persons who are not citizens of Kiribati and enterprises that are not wholly-owned by citizens of Kiribati are prohibited from owning or acquiring land or any interest in land.</p> <p>Such natural persons and enterprises may lease land in Kiribati, provided that the lease is approved by the Competent Authority. Land may be leased for a period of 25 years which is renewable. Sub-lease of land involving natural persons that are not citizens of Kiribati and enterprises that are not wholly-owned by citizens of Kiribati is not allowed</p>



	Investment by natural persons who are not I-Kiribati and by enterprises of another Party requires approval from the Foreign Investment Commission <sup>1</sup> . Approval is granted subject to meeting an economic needs test on the basis of established criteria. <sup>2</sup>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services) Growing of crops, market gardening, livestock and horticulture for large commercial purposes	None
B. FISHING (excluding related and incidental services) - Aquaculture (ISIC rev.3.1: 0502)	None
C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	None
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1: 15 through 37) except for	A joint venture with a local partner is required for manufacturing activities in relation to coconut virgin oil and salt.

<sup>1</sup> This entry in the schedule is in accordance with Kiribati's foreign investment rules at the time of entry into force of the Agreement, which principally consists of the *Foreign Investment Act 1985*, the *Foreign Investment (Amendment) Act 1989*, the *Foreign Investment (Amendment) Act of 1992*, the *Foreign Investment (Amendment) Act 1997*, and the *Foreign Investment (Amendment) Act 2000*. Kiribati has interest in further refining and improving its laws regulating the admission of foreign investment. Should Kiribati adopt, after entry into force of the Agreement, new or revised laws and regulations as a result, it would positively consider reflecting, where appropriate, such better treatment under PACER Plus through a revised Schedule of Commitments on Investment.

<sup>2</sup> The economic needs test is set out in Article 10(1) of the *Foreign Investment Act 1985* as at the time of entry into force of the Agreement.



- Saw Milling
- Traditional Garment Designing and Production.

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## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF NAURU

1. Nauru's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Nauru specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	The establishment or acquisition of an enterprise in Nauru by natural persons who are not Nauruan citizens or by enterprises that are not wholly owned by Nauruan citizens requires approval from Cabinet. Approval is granted subject to meeting the economic needs criteria administered by Cabinet at the time the application is made. <sup>1</sup>

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<sup>1</sup>Nauru has interest in further refining and improving its laws regulating foreign investment. Should Nauru adopt after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	Natural persons of another Party and enterprises that are not wholly-owned by citizens of Nauru are prohibited from owning land, or acquiring any interest in or control over land in Nauru, whether by purchase, receipt of gift, transfers by operation of law, or any other means. Lease of land by enterprises established in Nauru is subject to a non-discriminatory approval process.
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02) - Excluding: small scale agriculture for local markets	None
<b>B. FISHING</b> (excluding related and incidental services) - Only Aquaculture (ISIC rev. 3.1: 0502)	None
<b>D. MANUFACTURING</b> (excluding related and incidental services) (ISIC rev. 3.1: 15- 37), except: - activities of vessels engaged in the processing and preservation of fish (part of ISIC rev. 3.1: 1512)	None



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF NEW ZEALAND

1. Unless otherwise indicated, the classification of investment sectors is based on the 2002 International Standard Industrial Classification of All Economic Activities (ISIC) Revision 3.1 of the United Nations Statistical Office.
2. New Zealand's commitments apply only in relation to the sectors as set out in the table below, and in accordance with Article 4 (Relation to Other Chapters) of Chapter 9 (Investment), limited to measures not affecting trade in services.
3. Any limitations to Article 6 (National Treatment) in accordance with Article 8 (Scheduling of Commitments) of Chapter 9 (Investment) are specified in the table below.
4. For clarity, the inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.

Sector or subsector	National Treatment Limitations
<b>PART I. HORIZONTAL COMMITMENTS</b>	
ALL SECTORS	Overseas Investment Office (OIO) approval is required for the following investments by an 'overseas person': <sup>1</sup> (a) acquisition or control of 25 per cent or more of any class of shares <sup>2</sup> or voting power <sup>3</sup> in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$10 million; (b) commencement of business operations or acquisition of an existing business, including business assets, in

<sup>1</sup> An "overseas person" is defined as an individual not normally resident in New Zealand; a company not incorporated in New Zealand; a New Zealand-incorporated company in which 25 per cent or more of any class of shares or 25 per cent or more of the voting power is held by overseas persons; or a nominee of the overseas person, whether or not the nominee is himself/herself an overseas person.

<sup>2</sup> For greater certainty, the term 'shares' includes shares and other types of securities.

<sup>3</sup> For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.



Sector or subsector	National Treatment Limitations
	<p>New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceeds NZ\$10 million;</p> <p>(c) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's Overseas Investment legislation; and</p> <p>(d) acquisition, regardless of the dollar value, of 25 per cent or more of any class of shares or voting power in a New Zealand entity that owns commercial fishing quota or annual catch entitlement, or the acquisition of commercial fishing quota or annual catch entitlement.</p> <p>Overseas investors must comply with the criteria set out in the overseas investment regime and any conditions specified by the Regulator and the relevant Minister or Ministers.</p> <p>Unbound for enterprises currently in State ownership.</p>
	<p>New Zealand reserves the right to accord different treatment to investments by an overseas person formed in accordance with the laws and regulations in relation to the control, management or use of:</p> <p>(a) protected areas, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation and scenery preservation; or</p> <p>(b) species owned under enactments by the Crown or that are protected by or under an enactment.</p>
	<p>New Zealand reserves the right to accord different treatment to investments by an overseas person formed in accordance with the laws and regulations in relation to:</p> <p>(a) animal welfare; and</p> <p>(b) the preservation of plant, animal and human life and health; including in particular:</p> <p>(i) food safety of domestic and exported foods;</p> <p>(ii) animal feeds;</p> <p>(iii) food standards;</p> <p>(iv) biosecurity; and</p> <p>(v) certification of the plant or animal health status of goods.</p>



Sector or subsector	National Treatment Limitations
	<p>Nothing in this limitation shall be construed to derogate from the obligations of Chapter 5 (Sanitary and Phytosanitary Measures), or the obligations of the SPS Agreement.</p> <p>Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Technical Regulations, Standards and Conformity Assessment Procedures), or the obligations of the TBT Agreement.</p>
	<p>New Zealand reserves the right to accord different treatment to investments by an overseas person formed in accordance with the laws and regulations in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone and the continental shelf, including for the issuance of maritime concessions in the continental shelf.</p>
	<p>Consistent with New Zealand's financial reporting regime established under the <i>Companies Act 1993</i> and <i>Financial Reporting Act 1993</i>, the following overseas non-issuer companies are required to file audited financial statements with the Registrar of Companies:</p> <ul style="list-style-type: none"> <li>(a) any company that is incorporated outside New Zealand that carries on business in New Zealand;</li> <li>(b) any large company incorporated in New Zealand in which shares that carry the right to exercise or control the exercise of 25 per cent or more of the voting power are held by: <ul style="list-style-type: none"> <li>(i) a subsidiary of a company or body corporate incorporated outside New Zealand;</li> <li>(ii) a company or body corporate incorporated outside New Zealand; or</li> <li>(iii) a person not ordinarily resident in New Zealand;</li> </ul> </li> <li>(c) any company that is a subsidiary of a company or body corporate incorporated outside New Zealand.</li> </ul> <p>A company is 'large' if it meets at least two of the following criteria:</p> <ul style="list-style-type: none"> <li>(a) the total assets of the company and its subsidiaries exceeds NZ\$10 million;</li> <li>(b) the company and its subsidiaries have a total turnover of NZ\$10 million or more; and</li> <li>(c) the company and its subsidiaries have 50 or more full-time equivalent employees.</li> </ul> <p>These requirements do not apply if the overseas company is a subsidiary of a New Zealand company that has</p>



Sector or subsector	National Treatment Limitations
	already filed audited group financial statements with the Registrar.
	New Zealand reserves the right to accord different treatment to investments by an overseas person formed in accordance with the laws and regulations in relation to water, including the allocation, collection, treatment and distribution of drinking water.
	Where the New Zealand Government wholly owns or has effective control over an enterprise, New Zealand reserves the right to accord different treatment to investments by an overseas person formed in accordance with the laws and regulations in relation to the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.
	New Zealand reserves the right to accord different treatment to New Zealand nationals and permanent residents in the form of incentives or other programmes to help develop local entrepreneurs and assist local companies to expand and upgrade their operations.
ENERGY	New Zealand reserves the right to accord different treatment to investments by an overseas person in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.
AGRICULTURE	<p>The <i>Dairy Industry Restructuring Act 2001</i> (DIRA) and regulations provide for the New Zealand to acquire, free of charge and without condition, a copy of a regulated database held by the Livestock Improvement Corporation Ltd (LIC) in the event of its demutualisation or certain other events.</p> <p>Furthermore, should LIC be liquidated or removed from New Zealand's register of companies or should the New Zealand government receive a copy of the database as specified above, the New Zealand government may determine arrangements for the database to be managed by another dairy industry entity. In doing so it may take into account nationality and residency considerations, including in relation to senior management and composition of the board of directors.</p>



Sector or subsector	National Treatment Limitations
	<p>In addition, the DIRA sets out data reporting obligations to the LIC applying to those engaged in herd testing of dairy cattle.</p> <p>The DIRA also provides for access to the data held in the core database to be denied if access is not beneficial, or is harmful, to the New Zealand dairy industry, which could take into account nationality or residency considerations and the intended use of the data. Conditions may also be applied to data use.</p> <p>The DIRA restricts who may hold shares in LIC, and this regime may not be amended without the consent of the responsible Minister.</p>
	<p>New Zealand reserves the right to accord different treatment to investments by an overseas person in relation to:</p> <ul style="list-style-type: none"> <li>– the holding of shares in co-operative dairy company arising from the amalgamation authorised by section 7(1)(a) of the <i>Dairy Industry Restructuring Act 2001</i> (DIRA) (or any successor body); and</li> <li>– the disposition of assets of that dairy company or its successor bodies.</li> </ul>
	<p>Under the <i>Primary Products Marketing Act 1953</i>, the New Zealand Government may impose regulations necessary to enable producers of products derived from beekeeping; fruit growing; deer farming or game deer; or of goats, being the fur bristles or fibres grown by the goat (“primary products”) to control the marketing of primary products. In particular, the <i>Primary Products Marketing Act 1953</i> provides for the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers), and provision of a range of measures relating to such aspects as:</p> <ul style="list-style-type: none"> <li>– the functions, powers, appointment, membership, and dissolution of the marketing authorities;</li> <li>– the management of the affairs of the marketing authorities;</li> <li>– the acquisition of primary products by the marketing authorities and matters relating to the pricing and method of payment for primary products so acquired;</li> <li>– matters relating to the production, distribution, licensing, and sale of primary products;</li> <li>– matters relating to the payment of fees and levies on primary products;</li> <li>– the acquisition of information required of fees and levies on primary products;</li> <li>– the acquisition of information required for the purposes of the marketing authorities; and</li> </ul>



Sector or subsector	National Treatment Limitations
	<ul style="list-style-type: none"> <li>– the prescription of offences and penalties relating to the <i>Primary Products Marketing Act 1953</i>.</li> </ul>
	<p>New Zealand reserves the right to accord different treatment to investments by an overseas person necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:</p> <ul style="list-style-type: none"> <li>– agriculture;</li> <li>– beekeeping;</li> <li>– horticulture;</li> <li>– arboriculture;</li> <li>– arable farming; and</li> <li>– the farming of animals,</li> </ul> <p>where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated.</p> <p>For the avoidance of doubt, mandatory marketing plans in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports.</p>
FISHERIES	<p>Under the <i>Fisheries Act 1996</i>, no vessel owned or operated by an overseas person may be registered to carry out commercial fishing or fishing carrying activities without the permission of the Minister of Fisheries, and subject to any conditions that he or she thinks fit to impose.</p> <p>No vessel that is not a New Zealand ship will be used for commercial fishing within the territorial sea of New Zealand.</p> <p>Foreign fishing vessels or fish carriers are required to obtain the approval of the Minister of Fisheries before entering New Zealand internal waters. If the Minister of Fisheries is satisfied that the vessel has undermined international convention and management measures he or she may deny the vessel approval to enter New Zealand internal waters.</p>



Sector or subsector	National Treatment Limitations
	Ministerial approval is required before any overseas person may be allocated, purchase or own any provisional catch history, quota or annual catch entitlement.
	Treatment less favourable may be accorded to investments by an overseas person in relation to the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the <i>United Nations Convention on the Law of the Sea</i> .
BUSINESS SERVICES Research and Development	New Zealand reserves the right to accord different treatment to investments by an overseas person in relation to: (a) the entry on Research and Development services carried out by State funded tertiary institutions or by research organisations that are part of the New Zealand State sector when such research is conducted for a public purpose; and (b) research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences i.e., CPC 8510.
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (ISIC rev. 3.1: 01)	
Agriculture and hunting (ISIC rev. 3.1: 011-013)	None, except as indicated in the horizontal section.
Growing of fruit, nuts, beverage and spice crops (ISIC rev. 3.1: 0113)	Unbound with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Forestry and logging (ISIC rev. 3.1: 02)	None, except as indicated in the horizontal section.
<b>B. FISHING</b> (ISIC rev. 3.1: 05)	



Sector or subsector	National Treatment Limitations
Fisheries and aquaculture (ISIC rev. 3.1: 05)	None, except as indicated in the horizontal section.
C. MINING AND QUARRYING (ISIC rev. 3.1: 10-14)	
Mining and quarrying (ISIC rev. 3.1: 10, 13-14)	None, except as indicated in the horizontal section.
D. MANUFACTURING (ISIC rev. 3.1: 15-36)	
Manufacturing (ISIC rev. 3.1: 15-16, 18-21, 24-36)	None, except as indicated in the horizontal section.
Manufacture of textiles (ISIC rev. 3.1: 17)	Unbound with respect to: <ul style="list-style-type: none"> <li>– wool, degreased or carbonised, not carded or combed;</li> <li>– noils of wool or of fine animal hair;</li> <li>– wool and fine or coarse animal hair, carded or combed.</li> </ul>



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF NIUE

1. Niue's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Niue specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	<p>Natural persons who are not Niueans and enterprises that are not wholly-owned by Niueans are prohibited from owning or acquiring land or any interest in land.</p> <p>Investors from other Parties must source capital from overseas. Investors from other Parties and their investments are prohibited from accessing the loan facility of the Niue Development Bank.</p>



Sector or Sub-Sector	National Treatment Limitations
	<p>Foreign enterprises seeking to carry on business activities in Niue require registration by Cabinet.<sup>1</sup> Registration is granted subject to meeting an economic needs test on the basis of established criteria reflected in relevant laws and regulations.<sup>23</sup></p> <p>Unbound for measures in relation to the transfer or disposal of government-owned entities or assets.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02)	None
<b>B. FISHING</b> (excluding related and incidental services) Only Aquaculture (ISIC rev. 3.1: 0502)	None
<b>C. MINING AND QUARRYING</b> (excluding related and incidental services) (ISIC rev. 3.1: 10-14).	None

<sup>1</sup> For the purpose of this limitation, foreign enterprises mean enterprises in which 50 per cent or more of the voting shares or power are not held by Niueans, or where 50 per cent or more of the shares are not beneficially owned or controlled by Niueans, or where the enterprise does not have its central management or control in Niue.

<sup>2</sup> The economic needs test is based on the following criteria: impact on local employment and upgrade of local skills; economic impact, including magnitude of local value added and use of local resources, external trade, income, infrastructure demand, and secondary effects on other activities; environmental and cultural impact. For greater clarity, Cabinet approval can be conditional on compliance with aspects of the criteria mentioned above.

<sup>3</sup> This entry in the schedule is in accordance with Niue's foreign investment rules at time of entry into force of the Agreement, which principally consist of the *Development Investment Act 1992* and related instruments. Should Niue adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



Sector or Sub-Sector	National Treatment Limitations
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15-37), except: Activities of vessels engaged in the processing and preservation of fish (ISIC rev. 3.1: 1512**)	None



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF PALAU

1. Palau's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Palau specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment and senior management and boards of directors are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	<p>The Palau Constitution prohibits natural persons that are not citizens of Palau and enterprises that are not wholly-owned by citizens of Palau from owning land, or acquiring any interest in or control over land in Palau, whether by purchase, receipt of gift, transfers by operation of law, or any other means other than as provided in the following paragraph.</p> <p>Lease of land is limited to 50 years for foreign natural persons and enterprises that are not wholly owned by Palauans.</p>



	<p>Enterprises that are not wholly-owned by Palauans are required to pay a yearly levy for each non-citizen employee<sup>1</sup> and may be required to provide training to Palauan employees.</p> <p>Palau citizens must constitute 20 per cent of employees of enterprises that are not wholly-owned by Palau citizens when the value of the initial investment is less than US\$500,000 or, in the case of hotel or other short-term lodging facility, US\$5 million.<sup>2</sup></p> <p>A foreign investment approval certificate must be obtained pursuant to the <i>Foreign Investment Act 1990</i> and subsequent amendments before investors of another Party can establish a business enterprise in Palau. Approval of an investment is subject to an economic needs criteria<sup>3</sup> and non-discriminatory requirements, and the fulfilment of the minimum investment and local ownership requirements in sections 105 and 106 of the <i>Foreign Investment Act 1990</i> and subsequent amendments.</p> <p>Foreign investors are required to deposit a stipulated sum of money with a bank in Palau and maintain it there during the validity of the investment.</p>
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<sup>1</sup> For information: in 2015, this levy was of US\$500 per year for each foreign employee. This amount may be adjusted in the future to take account of inflation.

<sup>2</sup> This entry in the schedule is in accordance with Palau's foreign investment rules at time of entry into force of the Agreement, which principally consists of the *Foreign Investment Act 1990*. Palau has an interest in further refining and improving its laws regulating foreign investment. Should Palau adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.

<sup>3</sup> The economic needs test is based on the following criteria: (a) the economic need for the proposed activity; (b) the extent of the current availability of the service in the Republic; (c) the likely impact on same or similar activities currently being carried on by citizens; (d) the overall benefit to the national economy; (e) the bona fides, financial capacity, experience and expertise of the applicant; (f) the technical and economic viability of the proposed project; (g) the overall contributions to the national economy; (h) the extent of direct and indirect employment generation; (i) the extent of import earnings or import savings; (j) the extent of utilization of domestic raw materials and natural resources, including the benefits or adverse impact of such utilization; (k) the extent of transfer of managerial and technical skills to citizens, including well-defined training programs for achieving such transfer; (l) the size of the foreign investment as well as the total investment required for the project; (m) the impact of the proposed activity upon the social and cultural values upon the environmental integrity of the Republic, and (n) whether the capital investment and technical and managerial skills required for a business are such as to be within the capacity of citizens.



<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE AND FORESTRY (excluding related and incidental services) (ISIC rev. 3.1: 011-014, and 02)	None
B. FISHING (excluding related and incidental services) - Limited to Aquaculture (ISIC rev. 3.1: 0502)	None
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15-37)	<p>The following business activity is reserved exclusively for citizens and business enterprises in which Palauans have an ownership interest:</p> <ul style="list-style-type: none"> <li>- Production of goods already produced by wholly-owned Palauan enterprises.</li> </ul>



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF THE REPUBLIC OF THE MARSHALL ISLANDS

1. The Republic of the Marshall Islands' commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), RMI specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment and senior management and boards of directors are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule. <sup>1</sup>	<p>Natural persons who are not citizens of the Republic of the Marshall Islands and enterprises that are not wholly-owned by citizens of RMI are prohibited from owning land. Land may, however, be leased for investment purposes.</p> <p>Enterprises that are not wholly-owned by Republic of the Marshall Islands citizens are required to incorporate as a domestic limited company or register as a foreign company.</p>

<sup>1</sup> Should the Republic of the Marshall Islands adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	<p>The following activities are reserved for Republic of the Marshall Islands citizens and enterprises wholly-owned by Republic of the Marshall Islands citizens:</p> <ul style="list-style-type: none"> <li>- Small scale mariculture for local markets</li> <li>- Bakeries and pastry shops</li> <li>- Tailoring / sewing shops.</li> </ul> <p>Application for a business license is required in order to establish an enterprise that is not wholly-owned by citizens of RMI, or to acquire an interest in an existing enterprise in RMI. Investors of other Parties must incorporate as a domestic limited company or register as a foreign company.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services)	<p>None except that a joint venture with local investors is required in the following activities:</p> <p>011: Growing of Crops, Market Gardening, Horticulture</p> <p>012: Farming of Animals</p> <p>013: Growing of Crops combined with farming of animals (mixed farming)</p> <p>014: Agricultural and Animal Husbandry services except for Veterinary Services</p> <p>The shares in the investment to be agreed between the local and foreign investors.</p>
B. FISHING (excluding related and incidental services) Applicable to Aquaculture (ISIC rev 3.1: 0502)	A joint venture is required with local investors. The shares in the investment are to be agreed between the local and foreign investors.
C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	None, except that a joint venture may be required for certain activities. The shares in the investment to be agreed between the local and foreign investors.
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15-37), except:	None, except that a joint venture is required in the manufacture of pandanus juice, coconut drink and noni drink. The shares in the investment are to be agreed between the local and foreign investors.



- activities of vessels engaged in the processing and preservation of fish (part of ISIC rev. 3.1: 1512)



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF SAMOA

1. Samoa's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Samoa specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	<p>Non-Samoan natural persons and enterprises that are not wholly-owned by natural persons of Samoa are prohibited from owning or acquiring land or any interest in land. Land may be leased for up to 30 years renewable once in the case of land leased or licensed for industrial purposes or a hotel and 20 years renewable once in the other cases.</p> <p>Foreign invested enterprises may be required to provide training to local employees.</p> <p>Unbound for measures: a) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.</p>



<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) - Limited to growing of crops, market gardening, and horticulture, except for subsistence purposes (part of ISIC rev. 3.1: 011)	None
<b>B. FISHING</b> (excluding related and incidental services) - Limited to Aquaculture (ISIC rev. 3.1: 0502)	None
<b>C. MINING AND QUARRYING</b> (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	None
<b>D. MANUFACTURING</b> (excluding related and incidental services) (ISIC rev. 3.1: 15-37), except: - Saw milling (ISIC rev. 3.1.: 2010) - Traditional elei garment designing and printing - Activities of vessels engaged in the processing and preservation of fish (ISIC rev. 3.1: 1512)	Joint venture with a local partner is required for manufacturing activities in relation to <i>nonu</i> or virgin coconut oil.



## **ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)**

### **SCHEDULE OF SOLOMON ISLANDS**

1. Solomon Islands' commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Solomon Islands specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment and senior management and boards of directors are maintained. The inscription 'unbound' means that no commitments are taken with respect to particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

<b>Sector or Sub-Sector</b>	<b>National Treatment Limitations</b>
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	Natural persons who are not citizens of the Solomon Islands and enterprises that are not wholly-owned by citizens of the Solomon Islands are prohibited from owning or acquiring land or any interest in land. Land may be leased from government and land-holding groups.



	<p>Pursuant to the <i>Foreign Investment Act 2005</i> and <i>Foreign Investment Regulations 2006</i>, as at the date of signature of the PACER Plus, a certificate of registration must be obtained by investors of another Party that intends to conduct an investment activity.<sup>1</sup></p> <p>Unbound for measures: a) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) (part of ISIC rev. 3.1: 01 and 02), except: <ul style="list-style-type: none"> <li>- Cultivating plant crops exclusively for sale on the domestic market;</li> <li>- Farming of livestock for sale exclusively on the domestic market;</li> <li>- Gathering of wild forest products for sale exclusively on the domestic market.</li> </ul>	None
<b>B. FISHING</b> (excluding related and incidental services)	None

<sup>1</sup> Should Solomon Islands adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any changes under PACER Plus through a revised Schedule of Commitments on Trade in Services.



- Limited to Aquaculture (ISIC rev. 3.1: 0502)	
C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14), except: - Alluvial mining. <sup>2</sup>	None
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1: 151-192, 202-372), except: - Timber milling operations producing not more than 2,500m <sup>3</sup> sawn per year; - Production of handicrafts and cultural artifacts.	None

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<sup>2</sup> Alluvial mining as defined in the *Mines and Minerals (Amendment) Act 2008*, especially part VI, paras 53-54.



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF TONGA

1. Tonga's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Tonga specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligations of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	<p>Natural persons who are not citizens of Tonga and enterprises that are not wholly-owned by citizens of Tonga are prohibited from owning or acquiring land or any interest in land. Land may be leased.</p> <p>All foreign investors are required to register and obtain a Foreign Investment Registration Certificate.<sup>1</sup> For greater certainty, the granting of certificates, as well as their renewal, are not</p>

<sup>1</sup> Holders of such certificates notably have to pay related fees and to produce an annual status report for authorities. This entry in the schedule is in accordance with Tonga's foreign investment rules at time of entry into force of the Agreement, which principally consists of the *Foreign Investment Act 2002*. Should Tonga adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	<p>conditional on discriminatory economic needs tests or the level of foreign ownership. However, for the activities listed in this paragraph, foreign investors are not allowed to own or acquire more than 25 per cent of voting shares in such enterprises.<sup>2</sup></p> <p>The reserved activities are:</p> <ul style="list-style-type: none"> <li>- Baking of white loaf bread;</li> <li>- Tongan cultural activities, including: folktales, folk poetry, and folk riddles; folk songs and instrumental folk music; folk dances, and folk plays; production of folk arts in particular, drawings, paintings, carvings, sculptures, woodwork, jewelry, handicrafts, costumes, and indigenous textile;</li> <li>- Raising of chickens for the production of eggs;</li> <li>- Export of green and mature coconuts;</li> <li>- Production/farming of: (a) root crops (yams, taro, sweet potato, cassava); (b) squash; (c) paper mulberry; (d) pandanus; and (e) kava;</li> </ul> <p>Unbound for measures: a) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02).	None
B. FISHING	None

<sup>2</sup> 'Foreign investors' means: natural persons that are not citizens of Tonga, enterprises incorporated outside of Tonga, and enterprises incorporated in Tonga that are not wholly-owned by citizens of Tonga.



(excluding related and incidental services) - Limited to Aquaculture (ISIC rev. 3.1: 0502)	
C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14).	None
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1.: 15-37), except: - activities of vessels engaged in the processing and preservation of fish (part of ISIC rev. 3.1: 1512)	None



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF TUVALU

1. Tuvalu's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Tuvalu specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	Investment by natural persons that are not Tuvalu citizens and by enterprises of another Party is subject to approval by the Government. Approval shall be granted to investments which are determined by the Government to likely confer economic benefits on Tuvalu. <sup>1</sup>  Natural persons who are not citizens of Tuvalu and enterprises that are not wholly-owned by

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<sup>1</sup> This entry in the schedule reflects Tuvalu's foreign investment rules at time of entry into force of this Agreement, which includes the *Foreign Direct Investment Act 1996* as amended by the *Foreign Direct Investment Act 2008* (revised edition). Should Tuvalu adopt, after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	<p>citizens of Tuvalu may be required to provide short-term training to local employees.</p> <p>Investors of another Party are prohibited prohibited from owning land. Land may be leased for a period not exceeding 25 years. Leases have to be approved by the Lands Court and by the relevant Minister under a non-discriminatory process.</p> <p>Land leases are for a duration of up to 25 years. Leases have to be approved by Lands Courts and the Minister responsible under a non-discriminatory process.</p>
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02)	Unbound for measures in relation to the export of copra and related products.
B. FISHING (excluding related and incidental services) - Limited to Aquaculture (ISIC rev. 3.1: 0502)	None
C. MINING AND QUARRYING (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	None
D. MANUFACTURING (excluding related and incidental services) (ISIC rev. 3.1: 15-37)	None



## ANNEX 9-A: SCHEDULE OF COMMITMENTS ON INVESTMENT (CHAPTER 9)

### SCHEDULE OF VANUATU

1. Vanuatu's commitments under Article 6 (National Treatment) of Chapter 9 (Investment) apply only in relation to the sectors set out below. In accordance with Article 6 (National Treatment) and Article 8 (Scheduling of Commitments) of Chapter 9 (Investment), Vanuatu specifies below any terms, conditions, limitations or qualifications.
2. The inscription 'none' indicates that, for the listed sector or sub-sector, no limitations to the obligation of national treatment are maintained. The inscription 'unbound' means that no commitments are taken with respect to a particular subsector or area. Limitations listed in the horizontal section condition all sector-specific commitments.
3. Commitments on national treatment in this schedule shall not prevent a Party from imposing a requirement, in connection with an investment in its territory of an investor of another Party, to locate production, establish an enterprise, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory, provided this is also applied, in like circumstances, to investments of its own investors.

Sector or Sub-Sector	National Treatment Limitations <sup>1</sup>
<b>I. HORIZONTAL COMMITMENTS</b>	
All sectors included in this schedule	The Vanuatu Constitution prohibits freehold ownership of land. Only indigenous Ni-Vanuatu can own land under customary law provisions. Indigenous citizens and expatriates can hold land in leasehold.
	Unbound for measures: a) as part of the act of devolving a service that is provided in the

<sup>1</sup> Should Vanuatu adopt after entry into force of the Agreement, new or revised laws and regulations on foreign investment, it would consider reflecting, where appropriate, any better treatment under PACER Plus through a revised Schedule of Commitments on Investment.



	exercise of governmental authority at the time the Agreement enters into force; or, b) regarding the sale or disposal of government-owned entities or assets.
<b>II. SECTOR-SPECIFIC COMMITMENTS</b>	
<b>A. AGRICULTURE, HUNTING AND FORESTRY</b> (excluding related and incidental services) (ISIC rev. 3.1: 01 and 02**), excluding: - Export of sandalwood in stick and chips form; - Local trading of sandalwood; - Export of seeds and other minor forest products; - Production of kava and export of kava in root, chips and stick form; - Small scale production of sawn timber from natural forest using portable sawmills.	None
<b>B. FISHING</b> (excluding related and incidental services) - Aquaculture (ISIC rev. 3.1: 0502)	None
<b>C. MINING AND QUARRYING</b> (excluding related and incidental services) (ISIC rev. 3.1: 10-14)	None
<b>D. MANUFACTURING</b> (excluding related and incidental services) (ISIC rev. 3.1.: 15-37), excluding:	None



<ul style="list-style-type: none"><li>- Small scale production of sawn timber from natural forest using a portable sawmill;</li><li>- Production of handcrafts and artefacts;</li><li>- Small scale production of coconut oil.</li></ul>	
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## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF AUSTRALIA**

1. Australia specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Board of Directors) of Chapter 9 (Investment).
2. Limitations are listed in the horizontal and sector-specific sections, using references that correspond to the International Standard Industrial Classification of all Economic Activities as set out by the Statistical Office of the United Nations (ISIC Rev.3.1), unless otherwise stated.

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Australia reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Australia provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Australia reserves the right to adopt or maintain any measure according preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation in relation to acquisition, establishment or operation of any commercial or industrial undertaking in the service sector. Australia reserves the right to adopt or maintain any measure with respect to investment that accords preferences to any Indigenous person or organisation or providing for the favourable treatment of any Indigenous person or organisation. For the purpose of this Schedule, an Indigenous person means a person of the Aboriginal and Torres Strait Islander peoples.
All sectors	Australia reserves the right to maintain any existing measure at the regional level of government.
All sectors	Australia reserves the right to adopt or maintain any measure with respect to gambling and betting.



Sector	Exemption
All sectors	<p>Australia reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> <li>(a) the creative arts<sup>1</sup>, cultural heritage<sup>2</sup> and other cultural industries, including audio-visual services, entertainment services and libraries, archives, museums and other cultural services; and</li> <li>(b) broadcasting and audio-visual services, including measures with respect to planning, licensing and spectrum management, and including: <ul style="list-style-type: none"> <li>i) services offered in Australia; and</li> <li>ii) international services originating from Australia.</li> </ul> </li> </ul>
All sectors	<p>Australia reserves the right to adopt or maintain any measure with respect to proposed investments by foreign persons* that are subject to approval by the Australian Government and may also require notification under Australia's Schedule of Commitments on Investment (National Treatment) or its Schedule of Specific Commitments on Trade in Services.</p>
All sectors	<p>Australia reserves the right to adopt or maintain any measure that it considers necessary for the protection of its essential security interests with respect to proposals by foreign persons* to invest in Australia.</p>
All sectors	<p>Australia reserves the right to adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services<sup>3</sup> to the extent that they are social</p>

<sup>1</sup> "Creative arts" include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete artform divisions.

<sup>2</sup> "Cultural heritage" includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.

\* The term "foreign person" has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).



Sector	Exemption
	services established or maintained for a public purpose: income security or insurance; social security or insurance; social welfare; public education; public training; health; child care; public utilities; public transport; and public housing.
All sectors	<p>Australia reserves the right to adopt or maintain any measure with respect to:</p> <ul style="list-style-type: none"> <li>– the privatisation of government owned entities or assets; and</li> <li>– the devolution to the private sector of services provided in the exercise of governmental authority at the date of entry into force of this Agreement.</li> </ul>
<b>PART II. SECTOR-SPECIFIC LIMITATIONS</b>	
A. AGRICULTURE, HUNTING AND FORESTRY (ISIC rev. 3.1: 01 and 02)	<p>Australia reserves the right to adopt or maintain any measure with respect to the proposed acquisition by a foreign person* of an interest in agricultural land<sup>4</sup> where the cumulative value of agricultural land owned by the foreign person* alone or together with associates, including the proposed acquisition, is above A\$15 million.</p> <p>Australia reserves the right to adopt or maintain any measure with respect to the proposed acquisition by a foreign person* of an interest in an agribusiness<sup>5</sup> where the cumulative value of the interest held by the foreign person* in that agribusiness, alone or together with associates, including the proposed acquisition, is above A\$55 million.</p> <p>Australia reserves the right to adopt or maintain any measure with respect to marketing boards or</p>

<sup>3</sup> This includes any measure with respect to: the collection of blood and its components; the distribution of blood and blood-related products, including plasma derived products; plasma fractionation services; and the procurement of blood and blood-related products and services.

<sup>4</sup> The term “agricultural land” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* and *Foreign Acquisitions and Takeovers Regulation 2015* (Commonwealth).

<sup>5</sup> The term “agribusiness” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* and *Foreign Acquisitions and Takeovers Regulation 2015* (Commonwealth).







Sector	Exemption
	foreign ownership allowed in Telstra is 5 per cent.
M. EDUCATION (ISIC rev. 3.1: 80)	Australia reserves the right to adopt or maintain any measure with respect to primary education or the supply of educational services through commercial presence.
N. HEALTH AND SOCIAL WORK (ISIC rev. 3.1: 85)	The votes attached to significant foreign shareholdings <sup>7</sup> may not be counted in respect of the appointment, replacement or removal of more than one third of the directors of Commonwealth Serum Laboratories (CSL) who hold office at a particular time. The head office, principal facilities used by CSL and any CSL subsidiaries used to produce products derived from human plasma collected from blood or plasma donated by individuals in Australia must remain in Australia. Two-thirds of the directors of the board of CSL and the chairperson of any meeting must be Australian citizens. CSL must not seek incorporation outside of Australia.

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<sup>7</sup> For the purposes of this entry, “significant foreign shareholding” means a holding of voting shares in CSL in which a foreign person has a relevant interest, if the foreign person has relevant interests in at least 5 per cent of the voting shares in CSL.



## ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS

### SCHEDULE OF THE COOK ISLANDS

1. The Cook Islands specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).
2. Limitations are listed in the horizontal and sector-specific sections, using references that correspond to the International Standard Industrial Classification of all Economic Activities as set out by the Statistical Office of the United Nations (ISIC Rev.3.1), unless otherwise stated.

Sector	Exemption
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	The Cook Islands reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in the Cook Islands provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	The Cook Islands reserves the right to adopt or maintain any measure in sectors in which it has not undertaken sector-specific commitments in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	The Cook Islands reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.
All sectors	The Cook Islands reserves the right to adopt or maintain any measure in relation to the control, management or use of protected areas, including resources on land, interests in land or sea, that are set up for heritage or conservation management purposes (both historic and natural heritage), public recreation, and scenery



	preservation.
All sectors	The Cook Islands reserves the right to adopt or maintain any measure in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
All sectors	Where the Cook Islands Government wholly owns or has effective control over an enterprise then the Cook Islands reserves the right to adopt or maintain any measures in relation to the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to Cook Islanders.
<b>PART II. SECTOR-SPECIFIC EXEMPTIONS</b>	
B. FISHING (ISIC Rev 3.1: 0501)	The Cook Islands reserves the right to maintain or adopt any measures in relation to the control of the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to the Cook Islands (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.
C. MINING AND QUARRYING (ISIC Rev 3.1: 101-142)	The Cook Islands reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution, or retail of minerals or mineraloids or the like (including crystalline and abiogenic or of like makeup or composition that may include an aggregate of non minerals) in origin, including setting conditions for natural persons or juridical persons to do so.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF THE FEDERATED STATES OF MICRONESIA**

1. The Federated States of Micronesia specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	The Federated States of Micronesia reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in the Federated States of Micronesia provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	The Federated States of Micronesia reserves the right to adopt or maintain any measure in sectors in which it has not undertaken sector-specific commitments in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	The Federated States of Micronesia reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF KIRIBATI**

1. Kiribati specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Kiribati reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Kiribati provided that the requirement that does not materially impair the ability of the investor to exercise control over its investment.
All sectors	With respect to paragraph 1 of Article 10 of Chapter 9 (Investment), Kiribati reserves the right to adopt or maintain any measure in sectors in which it has not undertaken sector-specific commitments in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	Kiribati reserves the right to adopt or maintain any measure a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; b) as part of the act devolving a service that is provided in the exercise of government authority at the time the agreement enters into force.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF NAURU**

1. Nauru specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Nauru reserves the right to adopt or maintain any measure requiring that a majority of the Board of Directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Nauru, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Nauru reserves the right to adopt or maintain any measure in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	Nauru reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS

### SCHEDULE OF NEW ZEALAND

1. New Zealand specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Board of Directors) of Chapter 9 (Investment).
2. Unless otherwise indicated, the classification of investment sectors is based on the 2002 International Standard Industrial Classification of All Economic Activities (ISIC) Revision 3.1 of the United Nations Statistical Office.

Sector	Exemption
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	<p>New Zealand reserves the right to adopt or maintain any measure that requires the following investment activities to receive prior approval by the New Zealand Government under its overseas investment regime:</p> <ul style="list-style-type: none"><li>(a) acquisition or control of 25 per cent or more of any class of shares<sup>1</sup> or voting power<sup>2</sup> in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ\$10 million;</li><li>(b) commencement of business operations or acquisition of an existing business, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ\$10 million;</li><li>(c) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and</li><li>(d) acquisition, regardless of the dollar value, of 25 per cent or more of any class of shares or voting power in a New Zealand entity that owns commercial fishing quota or annual catch entitlement,</li></ul>

<sup>1</sup> For greater certainty, the term 'shares' includes shares and other types of securities.

<sup>2</sup> For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.



Sector	Exemption
	<p>or the acquisition of commercial fishing quota or annual catch entitlement.</p> <p>New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of transactions that require approval under New Zealand's overseas investment regime.</p>
All sectors	<p>New Zealand reserves the right to adopt or maintain any measures in relation to the control, management or use of:</p> <ul style="list-style-type: none"> <li>– protected areas, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation and scenery preservation; or</li> <li>– species owned under enactments by the Crown or that are protected by or under an enactment.</li> </ul>
All sectors	<p>New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to the management of:</p> <ul style="list-style-type: none"> <li>– animal welfare; and</li> <li>– the preservation of plant, animal and human life and health; including in particular: <ul style="list-style-type: none"> <li>– food safety of domestic and exported foods;</li> <li>– animal feeds;</li> <li>– food standards;</li> <li>– biosecurity; and</li> <li>– certification of the plant or animal health status of goods.</li> </ul> </li> </ul> <p>Nothing in this limitation shall be construed to derogate from the obligations of Chapter 5 (Sanitary and Phytosanitary Measures), or the obligations of the SPS Agreement.</p> <p>Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Technical Regulations, Standards and Conformity Assessment Procedures), or the obligations of the TBT Agreement.</p>



Sector	Exemption
All sectors	New Zealand reserves the right to adopt or maintain any measures in relation to water, including the allocation, collection, treatment and distribution of drinking water.
All sectors	New Zealand reserves the right to maintain or adopt any measures made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
All sectors	Where the New Zealand Government wholly owns or has effective control over an enterprise then New Zealand reserves the right to adopt or maintain any measures in relation to the sale of any shares in that enterprise or any assets of that enterprise to any person, including according more favourable treatment to New Zealand nationals.
All sectors	New Zealand reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in New Zealand provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
<b>PART II. SECTOR-SPECIFIC EXEMPTIONS</b>	
A. AGRICULTURE (ISIC rev. 3.1: 01)	<p>The <i>Dairy Industry Restructuring Act 2001</i> (DIRA) and regulations provide for the New Zealand government to acquire, free of charge, and without condition, a copy of a regulated database held by the Livestock Improvement Corporation Ltd (LIC) in the event of its demutualisation or certain other events.</p> <p>Furthermore, should LIC be liquidated or removed from New Zealand's register of companies, or the New Zealand government receives a copy of the database as specified above, the New Zealand government may determine arrangements for the database to be managed by another dairy industry entity. In doing so it may take into account nationality and residency considerations, including in relation to senior management and composition of the board of directors.</p>



Sector	Exemption
	<p>In addition, the DIRA sets out data reporting obligations to the LIC applying to those engaged in herd testing of dairy cattle.</p> <p>The DIRA also provides for access to the data held in the core database to be denied if access is not beneficial, or is harmful, to the New Zealand dairy industry, which could take into account nationality or residency considerations and the intended use of the data. Conditions may also be applied to data use.</p> <p>The DIRA restricts who may hold shares in LIC, and this regime may not be amended without the consent of the responsible Minister.</p>
	<p>Under the <i>Primary Products Marketing Act 1953</i>, the New Zealand government may impose regulations necessary to enable producers of products derived from beekeeping; fruit growing; deer farming or game deer; or of goats, being the fur bristles or fibres grown by the goat (“primary products”) to control the marketing of primary products. In particular, the <i>Primary Products Marketing Act 1953</i> provides for the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers), and provision of a range of measures relating to such aspects as:</p> <ul style="list-style-type: none"> <li>– the functions, powers, appointment, membership and dissolution of the marketing authorities;</li> <li>– the management of the affairs of the marketing authorities;</li> <li>– the acquisition of primary products by the marketing authorities and matters relating to the pricing and method of payment for primary products so acquired;</li> <li>– matters relating to the production, distribution, licensing and sale of primary products;</li> <li>– matters relating to the payment of fees and levies on primary products;</li> <li>– the acquisition of information required of fees and levies on primary products;</li> <li>– the acquisition of information required for the purposes of the marketing authorities; and</li> <li>– the prescription of offences and penalties relating to the <i>Primary Products Marketing Act 1953</i>.</li> </ul>
	<p>New Zealand reserves the right to adopt or maintain any measures in relation to:</p> <ul style="list-style-type: none"> <li>– the holding of shares in co-operative dairy company arising from the amalgamation authorised by section 7(1)(a) of the <i>Dairy Industry Restructuring Act 2001</i> (DIRA) (or any successor body); and</li> </ul>



Sector	Exemption
	<ul style="list-style-type: none"> <li>– the disposition of assets of that company or its successor bodies.</li> </ul>
	New Zealand reserves the right to adopt or maintain any measures in relation to the export marketing of fresh kiwifruit to all markets other than Australia.
	<p>New Zealand reserves the right to maintain or adopt any measures necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as “export marketing strategies”) for the export marketing of products derived from:</p> <ul style="list-style-type: none"> <li>– agriculture;</li> <li>– beekeeping;</li> <li>– horticulture;</li> <li>– arboriculture;</li> <li>– arable farming; and</li> <li>– the farming of animals,</li> </ul> <p>where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated.</p> <p>For the avoidance of doubt, mandatory marketing plans in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports.</p>
B. FISHING (ISIC rev. 3.1: 05)	New Zealand reserves the right to maintain or adopt any measures in relation to the control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the <i>United Nations Convention on the Law of the Sea</i> .
C. MINING AND QUARRYING (ISIC rev. 3.1: 10-12)  D. MANUFACTURING (ISIC rev.	New Zealand reserves the right to adopt any measures in order to prohibit, regulate, manage or control the production, use, distribution, or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.



Sector	Exemption
3.1: 23)	
I. TRANSPORT, STORAGE AND COMMUNICATIONS (ISIC rev. 3.1: 62)	<p>No one foreign national may hold more than 10 per cent of shares which confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder.<sup>3</sup> In addition:</p> <ul style="list-style-type: none"> <li>– at least three members of the Board of Directors must be ordinarily resident in New Zealand;</li> <li>– more than half of the Board of Directors must be New Zealand citizens; and</li> <li>– the Chairperson of the Board of Directors must be a New Zealand citizen.</li> </ul>

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<sup>3</sup> The Kiwi Share in Air New Zealand is a single NZ\$1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is Her Majesty the Queen in Right of New Zealand.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF NIUE**

1. Niue specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Niue reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Niue, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Niue reserves the right to adopt or maintain any measure in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	Niue reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS

### SCHEDULE OF PALAU

1. Palau specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).
2. Limitations are listed in the horizontal and sector-specific sections, using references that correspond to the International Standard Industrial Classification of all Economic Activities as set out by the Statistical Office of the United Nations (ISIC Rev.3.1), unless otherwise stated.

Sector or Sub-sector	Exemption
All	Palau reserves the right to adopt or maintain any measure requiring that a majority of the Board of Directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Palau, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	With respect to Article 10.1 of Chapter 9 (Investment), Palau reserves the right to adopt or maintain any measure:  (i) in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments; and  (ii) activities reserved to Palauans, as listed in the horizontal sections of the Schedule of Specific Commitments on Trade in Services.
All sectors	Palau citizens should constitute 20 per cent of employees of enterprises that are not wholly-owned by Palau citizens when the value of the initial investment is less than US\$500,000 or, in the case of hotel or other short-term lodging facility, US\$5 million.



All sectors	Palau reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.
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## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF THE REPUBLIC OF THE MARSHALL ISLANDS**

1. The Republic of Marshall Islands specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	The Republic of the Marshall Islands reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in the Republic of the Marshall Islands, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	The Republic of the Marshall Islands reserves the right to adopt or maintain any measure in: (i) sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Commitments on Trade in Services; (ii) areas reserved to the citizens of the Republic of the Marshall Islands, as listed in the horizontal sections of the Schedule of Commitments on Investment (National Treatment) or of the Schedule of Specific Services Commitments.
All sectors	The Republic of the Marshall Islands reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS

### SCHEDULE OF SAMOA

1. Samoa specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

Sector	Exemption
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Samoa reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Samoa, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Samoa reserves the right to adopt or maintain any measure in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	Samoa reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF SOLOMON ISLANDS**

1. Solomon Islands specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Solomon Islands reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Solomon Islands provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Solomon Islands reserves the right to adopt or maintain any measure in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or its Schedule of Specific Services Commitments.
All sectors	Solomon Islands reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS

### SCHEDULE OF TONGA

1. Tonga specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

Sector	Exemption
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Tonga reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Tonga, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Tonga reserves the right to adopt or maintain any measure in sectors in which no sector- specific commitments have been undertaken in its Schedule of Commitments on Investment or its Schedule of Specific Services Commitments.
All sectors	Tonga reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF TUVALU**

1. Tuvalu specifies below a list of exemptions from commitments under Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Tuvalu reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Tuvalu, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Tuvalu reserves the right to adopt or maintain any measure in sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments.
All sectors	Tuvalu reserves the right to adopt or maintain any measure: a) where the state wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or, b) as part of the act of devolving a service that is provided in the exercise of governmental authority.at the time the Agreement enters into force.



## **ANNEX 9-B: SCHEDULE OF COMMITMENTS ON SENIOR MANAGEMENT AND BOARD OF DIRECTORS EXEMPTIONS**

### **SCHEDULE OF VANUATU**

1. Vanuatu specifies below a list of exemptions from the obligation of Article 10.3 (Senior Management and Boards of Directors) of Chapter 9 (Investment).

<b>Sector</b>	<b>Exemption</b>
<b>PART I. HORIZONTAL EXEMPTIONS</b>	
All sectors	Vanuatu reserves the right to adopt or maintain any measure requiring that a majority of the board of directors, or any committee thereof of an enterprise that is a covered investment, be of a particular nationality or resident in Vanuatu, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.
All sectors	Vanuatu reserves the right to adopt or maintain any measure in: (i) sectors in which no sector-specific commitments have been undertaken in its Schedule of Commitments on Investment or in its Schedule of Specific Services Commitments; (ii) areas reserved to the citizens of Vanuatu, as listed in the horizontal sections of the Schedule of Commitments on Investment (National Treatment) or of the Schedule of Specific Services Commitments on Trade in Services.
All sectors	Vanuatu reserves the right to adopt or maintain any measure: a) where it wholly owns or has effective control over an enterprise, as well as in relation to the transfer or disposal of government-owned entities or assets; or b) as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.



## **ANNEX 9-C**

### **EXPROPRIATION AND COMPENSATION**

1. An action or a series of related actions by a Party cannot constitute an expropriation, unless it interferes with a tangible or intangible property right or property interest in a covered investment.
2. Article 13 of Chapter 9 (Investment) addresses two situations:
  - (a) direct expropriation, where a covered investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure; and
  - (b) where an action or series of related actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
3. The determination of whether an action or series of related actions by a Party, in a specific fact situation, constitutes an expropriation of the type referred to in paragraph 2(b), requires a case-by-case, fact-based inquiry that considers, among other factors:
  - (a) the economic impact of the government action, although the sole fact that an action or series of related actions by a Party has an adverse effect on the economic value of an investment does not establish that such an expropriation has occurred;
  - (b) whether the government action breaches the government's prior binding written commitment to the investor whether by contract or licence; and
  - (c) the character of the government action, including its objective and rationale.
4. Non-discriminatory regulatory actions by a Party that are designed and applied to achieve legitimate public welfare objectives, such as the protection of public health, safety and the environment do not constitute expropriation of the type referred to in paragraph 2(b).



## ANNEX 9-D: LIST OF MEASURES NOT COMPLIANT WITH TRIMS AGREEMENT

1. In accordance with the obligation in Article 11.2(b) of Chapter 9 (Investment), a list of measures of [name of Party] that do not comply with the TRIMS Agreement are included in the template below.<sup>1</sup>

<p><b>(i) Description of the measures and of their main features</b></p> <p>[The notification should clearly identify the measures. Any more general information about the programme of which the measures form a part and which the notifying Party wishes to communicate should be provided under point (ii) below.</p> <p>The measures and their main features should be described in sufficient detail to enable the nature and scope of the measures to be clearly defined. In particular, along with each measure, the following principal features should be described whenever relevant:</p> <ol style="list-style-type: none"><li>1. The category in the illustrative list under which the measure falls.</li><li>2. Whether the TRIM is applied by the government of the Party under discretionary authority or mandatory legislation. In the former case, each specific application shall be notified and enterprises subject to the measure identified.</li><li>3. Where the TRIM is general in nature, the criteria for determining to which enterprises it applies in sufficient detail to enable those enterprises to be identified.</li></ol>	
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<sup>1</sup> This template accords with the guidance in the WTO *Technical Cooperation Handbook On Notification Requirements* WT/TC/NOTIF/TRIMS/1 (15 October 1996).



<p>4. Where the TRIM is applied pursuant to mandatory legislation, whether the legislation requires the measure to be applied to new enterprises or new investments of existing enterprises.</p> <p>5. Whether compliance with the measure by the enterprise is (a) mandatory or enforceable under domestic law or administrative rulings or (b) necessary to obtain an advantage. In the latter case, the nature of the advantage should be described.<sup>2</sup></p> <p>6. When the TRIM relates to specific products, sufficient detail on these products to define the scope of the measure.</p> <p>7. The date of implementation of the TRIM.</p> <p>8. Whether the TRIM, as applied under domestic law, includes provision for its phasing-down and/or elimination. If so, details should be given.</p> <p>9. The domestic law, regulation or administrative guideline under which the TRIM is applied.</p> <p>10. The level of government applying the TRIM, the name of the implementing agency and any information on the procedures.]</p>	
<p><b>(ii) General information on the programme in question</b></p> <p>[Where appropriate, Parties should provide more general information about the programme of which the notified TRIM forms a part.]</p>	

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<sup>2</sup> Information that would prejudice the legitimate commercial interests of particular enterprises need not be notified.



## CHAPTER 10

### DEVELOPMENT AND ECONOMIC COOPERATION

#### Article 1: Definitions

For the purposes of this Chapter:

**development assistance coordination agency** means the agency of a Party with primary responsibility for the coordination and management of Official Development Assistance within that Party;

**implementing Party** or **implementing Parties** means, for each component of the Work Programme, the Party or Parties primarily responsible for the implementation of that component;

**participating Party** or **participating Parties** means, for each component of the Work Programme, the Party or Parties participating in that component; and

**Work Programme** means the programme of development and economic cooperation activities mutually prioritised and determined by the Parties taking into account the needs identified by the developing country Parties, under the relevant components.

#### Article 2: Scope and Objectives

1. The Parties reaffirm the importance of ongoing development and economic cooperation between them, including existing bilateral and regional cooperation through the Australian and New Zealand Aid Programmes that support the Forum Island Countries' increased participation in international trade, including the expansion and diversification of their exports.
2. The Parties agree to improve and complement their existing development and economic cooperative partnerships in trade and investment related areas, taking into account the needs that are identified by the developing country Parties; and mutually prioritised and determined by the participating Parties. In elaborating areas of partnership, the Parties shall take account of the different levels of development and capacities of the Parties.
3. The Parties take due note of the provisions in various Chapters of this Agreement that encourage and facilitate cooperation and consultation. The Parties agree to adopt targeted measures to address the capacity constraints of the developing country Parties through cooperation and consultation as determined in the various Chapters.
4. The development and economic cooperation objectives under this Chapter will be achieved through the Work Programme and broader trade and investment related assistance as set out in the *Implementing Arrangement for Development and Economic Cooperation under Pacific Agreement on Closer Economic Relations Plus*, in particular, paragraph 6 thereof.



### **Article 3: Resources for the Work Programme**

1. The Parties shall contribute appropriately to the implementation of the Work Programme. In that regard, the financial resources to be provided by the developed country Parties are set out in the *Implementing Arrangement for Development and Economic Cooperation under Pacific Agreement on Closer Economic Relations Plus*.
2. In determining the appropriate level of contribution to the Work Programme, the Parties shall take into account:
  - (a) the different levels of development and capacities of the Parties;
  - (b) any in-kind contributions that Parties are able to make to Work Programme components;
  - (c) any contributions that non-Parties are able to make to Work Programme components, directly or indirectly; and
  - (d) that the appropriate level of contribution enhances the relevance and sustainability of cooperation, strengthens partnerships between Parties and builds Parties' shared commitment to the effective implementation and oversight of Work Programme components.

### **Article 4: Development and Economic Cooperation Work Programme**

1. Each Work Programme component shall:
  - (a) be trade- or investment-related and support the implementation of this Agreement,
  - (b) be specified in the Work Programme;
  - (c) involve a minimum of two Forum Island Countries, and Australia or New Zealand;
  - (d) address the needs of the developing country Parties as mutually prioritised and determined by the participating Parties; and
  - (e) wherever possible, avoid duplication in relation to, and build on and complement, existing economic cooperation activities and delivery mechanisms.
2. The description of each Work Programme component shall specify the details necessary to provide clarity to the Parties regarding the scope and purpose of such component.



### **Article 5: Focal Points for Implementation**

1. Each Party shall designate a focal point for all matters relating to the implementation of the Work Programme and shall keep all Parties updated on its focal point's details.
2. The focal points shall be responsible for overseeing and reporting on the implementation of the Work Programme in accordance with Article 6 and Article 7 and for responding to enquiries from any Party regarding the Work Programme.
3. The focal point of a Party shall coordinate the Work Programme with the development assistance coordination agency of that Party.

### **Article 6: Implementation and Evaluation of Work Programme Components**

1. Prior to the commencement of each Work Programme component, the implementing Party or Parties, in consultation with the relevant participating Parties, shall develop an implementation plan for that Work Programme component and provide that plan to each Party.
2. The implementing Party or Parties for a Work Programme component shall use existing mechanisms for the implementation of that component, unless otherwise agreed by those Parties.
3. Until the completion of a Work Programme component, the implementing Party or Parties shall regularly monitor and evaluate the relevant component and provide periodic reports to each Party including a final component completion report.

### **Article 7: Review and Modification of Work Programme**

1. At the direction of the Joint Committee, the Work Programme shall be reviewed within three years of the commencement of its implementation, and thereafter at regular intervals to assess its overall effectiveness in terms of assisting the developing country Parties to implement their PACER Plus obligations.
2. The Joint Committee shall, where appropriate, modify, renew or terminate the Work Programme, taking into account outcomes of reviews and the needs of the developing country Parties as mutually prioritised and determined by Participating Parties and available resources.



## **Article 8: Non-Application of Chapter 14 (Consultations and Dispute Settlement)**

Chapter 14 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.



## CHAPTER 11

### GENERAL PROVISIONS AND EXCEPTIONS

#### Article 1: General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin and Verification Procedures), Chapter 4 (Customs Procedures), Chapter 5 (Sanitary and Phytosanitary Measures) and Chapter 6 (Technical Regulations, Standards and Conformity Assessment Procedures), Article XX of the GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

2. The Parties understand that the measures referred to in Article XX(b) of the GATT 1994 include environmental measures necessary to protect human, animal or plant life or health, that measures referred to in Article XX(f) of the GATT 1994 include measures necessary to protect national works or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value,<sup>1</sup> and that Article XX(g) of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

3. For the purposes of Chapter 7 (Trade in Services), Article XIV of the GATS including its footnotes shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

4. The Parties understand that the measures referred to in Article XIV(b) of the GATS include environmental measures necessary to protect human, animal or plant life or health.

5. For the purposes of Chapter 9 (Investment), subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between investments and investors of the Parties or of a non-Party where like conditions prevail, or a disguised restriction on international trade or investment flows, nothing in this Agreement shall be construed to prevent a Party from adopting or enforcing measures:

- (a) necessary to protect public morals or to maintain public order;<sup>2</sup>
- (b) necessary to protect human, animal or plant life or health;

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<sup>1</sup> “Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film and video, language arts, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.

<sup>2</sup> The public order exception may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.



- (c) necessary to ensure compliance with laws and regulations that are not inconsistent with this Agreement, including those relating to:
  - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on a contract;
  - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or
  - (iii) safety; or
- (d) relating to the conservation of living or non-living exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

6. The Parties understand that the measures referred to in paragraph 5(b) of this Article include environmental measures to protect human, animal or plant life or health, and that the measures referred to in paragraph 5(d) of this Article include environmental measures relating to the conservation of living and non-living exhaustible natural resources.

7. For the purposes of Chapter 7 (Trade in Services) and Chapter 9 (Investment), and subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in services or investment, nothing in this Agreement shall be construed to prevent a Party from adopting or enforcing measures:

- (a) necessary to protect national works or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value;<sup>3</sup> or
- (b) relating to the conservation of living or non-living exhaustible natural resources.

## **Article 2: Security Exceptions**

1. Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests; or

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<sup>3</sup> “Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film and video, language arts, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.



- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:
  - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
  - (ii) relating to the traffic in arms, ammunition, and implements of war and to such traffic in other goods and materials, or relating to the supply of services, as carried on directly or indirectly for the purpose of supplying or provisioning a military establishment;
  - (iii) taken so as to protect critical public infrastructures<sup>4</sup> including communications, power and water infrastructures from deliberate attempts intended to disable or degrade such infrastructures;
  - (iv) taken in time of war or other emergency in international relations; or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

2. A Party taking action under this Article shall, to the fullest extent possible, inform the Joint Committee of measures that have been taken and of their termination.

### **Article 3: Measures to Safeguard the Balance of Payments**

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:

- (a) in the case of trade in goods, in accordance with the GATT 1994, including Article XVIII:B, and the WTO Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, adopt restrictive import measures;
- (b) in the case of trade in services, adopt or maintain restrictions on trade in services for which it has undertaken commitments, including payments or transfers for transactions related to such commitments; and
- (c) in the case of investments, adopt or maintain restrictions on payments or transfers related to covered investments as defined in Article 1 (Definitions) of Chapter 9 (Investment).

2. Restrictions adopted or maintained under paragraph 1(b) or 1(c) shall:

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<sup>4</sup> For greater certainty, this includes critical public infrastructures whether publicly or privately owned.



- (a) be consistent with the IMF Articles of Agreement;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of the other Parties;
- (c) not exceed those necessary to deal with the circumstances described in paragraph 1 of this Article;
- (d) be temporary and be phased out progressively as the situation specified in paragraph 1 of this Article improves;
- (e) be applied on a non-discriminatory basis such that the other Parties are treated no less favourably than any non-Party; and
- (f) take into account that particular pressures on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

3. In determining the incidence of such restrictions, the Parties may give priority to economic sectors which are more essential to their economic development. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular sector.

4. Any restrictions adopted or maintained by a Party under paragraph 1 of this Article, or any changes therein, shall be notified promptly to the other Parties from the date such measures are taken.

5. The Party adopting or maintaining any restrictions under paragraph 1 of this Article shall promptly commence consultations with any interested Parties if requested in order to review the restrictions adopted or maintained by it.

#### **Article 4: Prudential Measures**

Notwithstanding any other provisions of this Agreement, a Party shall not be prevented from taking measures for prudential reasons,<sup>5</sup> including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. If such measures do not conform with the provisions of the Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under the Agreement.

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<sup>5</sup> For greater certainty, it is understood that the term "prudential reasons" includes the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial institutions or cross-border financial service suppliers as well as the safety and financial and operational integrity of payment and clearing systems.



## **Article 5: Taxation Measures**

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures. For the purposes of this Article, taxes and taxation measures include excise duties, but do not include:

- (a) a “Customs duty” as defined in Article 2 of Chapter 1 (Initial Provisions and General Definitions); or
- (b) the measures listed in subparagraphs (ii) and (iii) of that definition.

2. This Agreement shall only grant rights or impose obligations with respect to taxation measures where:

- (a) corresponding rights and obligations are also granted or imposed under the WTO Agreement; or
- (b) they are granted or imposed under Article 11 of Chapter 9 (Investment).

3. Notwithstanding paragraph 2, nothing in the Articles referred to in that paragraph shall apply to:

- (a) any non-conforming provision of any existing taxation measure;
- (b) the continuation or prompt renewal of any non-conforming provision of any existing taxation measure;
- (c) an amendment to any non-conforming provision of any existing taxation measure, provided that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with any of those Articles;
- (d) the adoption or enforcement of any new taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes including any taxation measure that differentiates between persons based on their place of residence or incorporation, provided that the taxation measure does not arbitrarily discriminate between persons, goods or services of the Parties;<sup>6</sup> or
- (e) a provision that conditions the receipt, or continued receipt, of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over such trust, fund, or other arrangement.

4. Article 13 of Chapter 9 (Investment) shall apply to taxation measures.

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<sup>6</sup>The Parties understand that this paragraph must be interpreted by reference to the footnote to Article XIV(d) of GATS as if the Article was not restricted to services or direct taxes.



5. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention.<sup>7</sup> In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention that convention shall prevail to the extent of the inconsistency.

6. If an issue arises as to whether any inconsistency exists between this Agreement and a tax convention between two or more Parties, the issue shall be referred to the competent authorities of the Parties. The competent authorities of the Parties shall have six months from the date of referral of the issue to make a determination as to the existence and extent of the inconsistency. If the competent authorities agree, such a period may be extended up to twelve months from the date of referral of the issue. No procedure concerning the measure giving rise to the issue may be initiated under Chapter 14 (Consultations and Dispute Settlement) or Chapter 9 (Investment) until the expiry of the six month period, or such other period as may have been agreed by the competent authorities pursuant to the previous sentence. A panel established to consider a dispute related to a taxation measure shall accept as binding a determination of the competent authorities of the Parties made under this paragraph. For the purpose of this Article, competent authorities shall include representatives of the tax administration of each Party.

7. Nothing in this Agreement shall oblige a Party to extend to any other Party the benefit of any treatment, preference or privilege arising from any tax convention by which the Party is bound.

## **Article 6: Treaty of Waitangi**

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of any other Party or as a disguised restriction on trade in goods and services, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of matters covered by this Agreement including in fulfilment of its obligations under the Treaty of Waitangi.

2. The Parties agree that the interpretation of the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 14 (Consultations and Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 11 of Chapter 14 (Consultations and Dispute Settlement) may be requested by any other Party to determine only whether any measure (referred to in paragraph 1 of this Article) is inconsistent with its rights under this Agreement.

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<sup>7</sup> For greater certainty, “tax convention” means a convention for the avoidance of double taxation or other international taxation agreement.



## **CHAPTER 12**

### **INSTITUTIONAL PROVISIONS**

#### **Article 1: PACER Plus Joint Committee**

1. The Parties hereby establish a Joint Committee consisting of representatives of the Parties.
2. The functions of the Joint Committee shall be to:
  - (a) consider any matter relating to the implementation and operation of this Agreement and the associated Development and Economic Work Programme;
  - (b) consider and recommend to the Parties any amendments to this Agreement;
  - (c) supervise and coordinate the work of all subsidiary bodies established pursuant to this Agreement;
  - (d) adopt, where appropriate, decisions and recommendations of subsidiary bodies established pursuant to this Agreement;
  - (e) identify areas to be improved for promoting and facilitating trade in goods, services and investment among the Parties;
  - (f) adopt procedures for the transposition of the tariff schedules in Annex 2-A (Schedules of Commitments on Tariffs) and technical revisions to Annex 3-B (Schedule of Product Specific Rules);
  - (g) adopt recommendations on modifications of the rules of origin under Chapter 3 (Rules of Origin and Verification Procedures);
  - (h) as appropriate, decide on specific matters relating to the operation, application and implementation of this Agreement;
  - (i) consider any other matter that may affect the operation of this Agreement or that is entrusted to the Joint Committee by the Parties;
  - (j) carry out any other functions as the Parties may agree; and
  - (k) undertake a general review of this Agreement with a view to furthering its objectives in three years from the date of entry into force, and every five years thereafter, unless otherwise agreed by the Parties.
3. The Joint Committee shall establish its rules and procedures at its first meeting.



4. Unless the Parties agree otherwise, the Joint Committee shall convene its first meeting within one year after the date of entry into force of this Agreement. Its subsequent meetings shall be convened at such frequency as the Parties may mutually determine, and as necessary to discharge its functions under this Agreement. Special meetings of the Joint Committee may be convened, as mutually agreed by the Parties within 60 days of the request of a Party.

5. The Joint Committee shall report regularly to relevant Ministers of Parties to this Agreement.

## **Article 2: Subsidiary Bodies**

1. (a) The Parties hereby establish:

- (i) a Committee on Trade in Goods, Rules of Origin and Customs Procedures to consider any matter arising under Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin and Verification Procedures) and Chapter 4 (Customs Procedures);
- (ii) a Committee on Sanitary and Phytosanitary Measures and Technical Barriers to Trade to consider any matter arising under Chapter 5 (Sanitary and Phytosanitary Measures) and Chapter 6 (Technical Regulations, Standards and Conformity Assessment Procedures); and
- (iii) a Committee on Services, Movement of Natural Persons and Investment to consider any matter arising under Chapter 7 (Trade in Services), Chapter 8 (Movement of Natural Persons) and Chapter 9 (Investment);

that shall comprise representatives of the Parties including those who retain the technical skills relevant to the matters under discussion.

- (b) The terms of reference of each Committee shall be proposed by that Committee, in accordance with the Chapter(s) or Annexes of the Agreement within its mandate and be subject to the approval of and review by the Joint Committee.
- (c) The Joint Committee may delegate any of its functions outlined in Article 1.2 to any of the Committees established under paragraph 1(a). Such delegated functions shall be added to the relevant Committee's terms of reference.
- (d) Each Committee shall review the implementation by the Parties of the relevant Chapters or Annexes as that Committee considers appropriate and shall make recommendations to the Joint Committee to support the implementation of this Agreement through the Development and Economic Cooperation Work Programme.
- (e) Unless otherwise provided for in this Agreement, each Committee shall commence an initial review of the relevant Chapters and Annexes within two years of the date of entry into force of this Agreement and submit a final report to



the Joint Committee, including any recommendations, within three years of the date of entry into force of this Agreement.

2. In the fulfilment of its functions, the Joint Committee may establish additional subsidiary bodies, including ad hoc bodies, and assign them with tasks on specific matters, or delegate its responsibilities to any subsidiary body established pursuant to this Agreement.

3. Unless the Parties agree otherwise, each subsidiary body established under this Article shall meet within one year of the date of entry into force of this Agreement or the establishment of that body, and thereafter, as and when required, as determined by the Joint Committee or by mutual agreement of the Parties. Meetings shall, wherever possible, be held in the margins of other relevant regional meetings, or following the meetings of the Joint Committee. Meetings may be held by teleconference or through any other means as mutually determined by the Parties.

### **Article 3: Mutual Agreement**

1. All decisions of the Joint Committee and any subsidiary bodies shall be taken by mutual agreement.

2. Except as otherwise provided in this Agreement, the Joint Committee or subsidiary body shall be deemed to have acted by mutual agreement if no Party present at any meeting when a decision is taken formally objects to the proposed decision.

### **Article 4: Support for Attendance at Meetings**

Consistent with the commitment of the developed country Parties to support the implementation of this Agreement, appropriate funding will be made available under Chapter 10 (Development and Economic Cooperation) for the participation of officials from Forum Island Countries to attend meetings of the Joint Committee and other subsidiary bodies. In determining the number of officials to be funded from the Forum Island Countries, account shall be taken of the issues on the agenda to be considered by the Joint Committee or the subsidiary bodies.

### **Article 5: Communications**

1. Each Party shall designate a contact point to facilitate communications among the Parties on any matter relating to this Agreement. All official communications in this regard shall be in the English language.

2. On the request of another Party, the contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communication with the requesting Party.



## **ANNEX 12-A: SUBSIDIARY BODIES**

### **Committee on Trade In Goods, Rules of Origin and Customs Procedures**

The functions of the Committee on Trade in Goods, Rules of Origin and Customs Procedures may include:

- (a) reviewing the implementation of, and measures taken pursuant to, the Chapters referred to in Article 2.1(a)(i);
- (b) considering any matter related to the implementation of the Chapters referred to in Article 2.1(a)(i) or of interest to a Party;
- (c) identifying and recommending measures to promote and facilitate improved market access;
- (d) reviewing, where appropriate, the implementation of the Development and Economic Cooperation Work Programme for the Chapters listed in Article 2.1(a)(i);
- (e) adopting procedures for the technical revision of the tariff schedules in Annex 2-A (Schedules of Commitments on Tariffs) and technical revisions to Annex 3-B (Schedule of Product Specific Rules);
- (f) discussing any proposed modifications of the rules of origin under Chapter 3 (Rules of Origin and Verification Procedures);
- (g) consulting on issues relating to rules of origin, customs procedures and administrative cooperation; and
- (h) reporting outcomes of discussions to the Joint Committee within a reasonable time after the conclusion of each meeting.

### **Committee on Sanitary and Phytosanitary Measures and Technical Barriers to Trade**

The functions of the Committee on Sanitary and Phytosanitary Measures and Technical Barriers to Trade may include:

- (a) reviewing the implementation of, and measures taken pursuant to, the Chapters referred to in Article 2.1(a)(ii);
- (b) considering any matter related to the implementation of the Chapters referred to in Article 2.1(a)(ii);
- (c) reviewing, where appropriate, the implementation of the Work Programme for the Chapters listed in Article 2.1(a)(ii); and



- (d) reporting outcomes of discussions to the Joint Committee within a reasonable time after the conclusion of each meeting.

### **Committee on Trade in Services, Movement of Natural Persons and Investment**

The functions of the Committee on Trade in Services, Investment, and the Movement of Natural Persons may include:

- (a) reviewing the implementation of, and measures taken pursuant to, the Chapters referred to in Article 2.1(a)(iii);
- (b) considering any matter related to the implementation of the Chapters referred to in Article 2.1(a)(iii), or of interest to a Party;
- (c) identifying and recommending measures to promote further expansion of cross-border trade in services, investment, and the movement of natural persons among the Parties;
- (d) reviewing, where appropriate, the implementation of the Development and Economic Cooperation Work Programme for the Chapters listed in Article 2.1(a)(iii); and
- (e) reporting outcomes of discussions to the Joint Committee within a reasonable time after the conclusion of each meeting.



## **CHAPTER 13**

### **TRANSPARENCY**

#### **Article 1: Scope**

1. This Chapter provides minimum standards on transparency that shall apply to any matters covered by this Agreement. Other Chapters may include higher or more specific standards that apply to their subject matter.
2. Any provisions in other Chapters addressing the same subject matter as this Chapter shall apply in addition to and shall supplement the provisions of this Chapter.

#### **Article 2: Publication**

1. Each Party shall ensure, wherever possible, that its laws, regulations, procedures, and administrative rulings of general application relating to any matter covered by this Agreement are promptly published or otherwise made publicly accessible to interested persons.
2. To the extent possible, each Party shall make the measures referred to in paragraph 1 available in electronic form, or online.
3. To the extent possible, each Party shall:
  - (a) publish in advance any measure referred to in paragraph 1 that it proposes to adopt; and
  - (b) where appropriate, provide all Parties with a reasonable opportunity to comment on such proposed measures.<sup>1</sup>

#### **Article 3: Notification and Provision of Information**

1. To the extent possible, each Party shall notify the other Parties of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect another Party's interests under this Agreement.
2. On request of another Party, a Party shall provide information and respond to questions pertaining to any actual or proposed measure that the requesting Party considers might materially affect the operation of this Agreement or otherwise substantially affect its interests under this Agreement, regardless of whether the requesting Party has been previously notified of that measure.

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<sup>1</sup> For greater certainty, a proposed measure may include a policy discussion document, a summary of proposed regulations or the draft text of a law or regulation.



3. Parties shall provide any notification, request, information or response made under this Article to the other Party through the relevant contact points.

4. Any notification, information or response provided under this Article shall be without prejudice as to whether the measure in question is consistent with this Agreement.



## **CHAPTER 14**

### **CONSULTATIONS AND DISPUTE SETTLEMENT**

#### **Article 1: Definitions**

For the purposes of this Chapter:

**Parties to the dispute** means the complaining Party or Parties and the Party complained against; and

**third Party** means any Party which has joined the proceedings under Article 5.8 or Article 10.1.

#### **Article 2: Objectives**

The objective of this Chapter is to provide an effective, efficient and transparent process for consultations and the settlement of disputes arising under this Agreement.

#### **Article 3: Scope**

1. Except as otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of disputes between the Parties concerning the operation, implementation or application of this Agreement including wherever a Party considers that:

- (a) a measure of another Party is inconsistent with its obligations under this Agreement;
- (b) another Party has failed to carry out its obligations under this Agreement; or
- (c) a benefit that the Party could reasonably have expected to accrue to it directly or indirectly under this Agreement is being nullified or impaired.

2. This Chapter shall not apply to the settlement of disputes arising under Chapter 10 (Development and Economic Cooperation).

#### **Article 4: General Provisions**

1. This Agreement shall be interpreted in accordance with the customary rules of treaty interpretation of public international law.

2. All notifications, requests and replies made pursuant to this Chapter shall be in writing.



3. The Parties to the dispute shall, at every stage of a dispute, make every effort to reach a mutually satisfactory solution. Where a mutually satisfactory solution is reached, the terms and conditions of the agreement shall be notified to the other Parties.
4. In consultations and the settlement of disputes involving developing country Parties, particular consideration shall be given to the special situation of those Parties. In this regard, Parties shall exercise due restraint in raising matters under this Chapter.
5. Any time periods or other rules provided for in this Chapter, including Annex 14-A on Model Rules of Procedure, may be modified by mutual agreement of the Parties to the dispute. In this regard, special consideration shall be given to requests for the extension of timeframes by developing country Parties.

### **Article 5: Consultations**

1. Any Party may request consultations with any other Party with respect to any matter referred to in Article 3.
2. During consultations, Parties should give special attention to the particular problems and interests of developing country Parties.
3. Any request for consultations shall give the reasons for the request, including identification of the measures at issue and an indication of the legal basis for the complaint.
4. A copy of all requests for consultations shall be simultaneously provided to all Parties.
5. If a Party requests consultations, the other Party shall reply to the request for consultations and circulate the reply to all Parties within 10 days of the request for consultations, and enter into the consultations in good faith within 30 days of the request. In cases of urgency, including perishable goods, the other Party shall reply and circulate the reply to all Parties within 10 days, and enter into consultations in good faith within 10 days.
6. Consultations may be held in person or by any technological means available to the consulting Parties. If in person, consultations shall be held in the capital of the Party to which the request for consultations was made under paragraph 1, unless the consulting Parties agree otherwise.
7. The Parties shall make every effort to reach a mutually satisfactory solution through consultations. To this end, the Parties shall:
  - (a) provide sufficient information to enable a full examination of the matter, including how the measures at issue might affect the implementation or application of this Agreement;
  - (b) treat any confidential or proprietary information exchanged in the course of consultations confidentially, in accordance with each Party's domestic legislative requirements; and



- (c) endeavour to make personnel from its government agencies or other regulatory bodies who have responsibility for or expertise in the matter under consultation available for the consultations.

8. If a Party other than the Parties engaged in the consultations (Third Party) considers that it has a substantial or systemic interest in the consultations, it may be joined in the consultations upon notifying the Parties engaged in the consultations within 10 days of the request for consultations of its desire to be joined in the consultations. Such notification shall include an explanation of the Party's substantial or systemic interest in the matter and be provided simultaneously to all Parties. Such Party shall be joined in the consultations if the consulting Parties agree.

9. Consultations shall be confidential and without prejudice to any proceedings under this Chapter.

### **Article 6: Good Offices, Conciliation and Mediation**

1. The Parties to the dispute may at any time agree to good offices, conciliation or mediation. Procedures for good offices, conciliation or mediation may begin at any time and be terminated at any time.

2. If the Parties to the dispute agree, procedures for good offices, conciliation or mediation may continue while the matter is being examined by a Panel established or re-convened under this Chapter.

3. Proceedings involving good offices, conciliation or mediation and positions taken by the Parties to the dispute during these proceedings shall be confidential and without prejudice to the rights of any Parties to the dispute in any further or other proceedings.

4. The Secretary-General of the Pacific Islands Forum Secretariat or their nominee may, acting in an *ex officio* capacity, offer good offices, conciliation or mediation with a view to assisting Parties to reach a mutually satisfactory solution.

### **Article 7: Choice of Forum**

1. Where a dispute concerning any matter arises under this Agreement and under another international agreement to which the Parties to the dispute are party, the complaining Party may select the forum in which to address that matter and that forum shall be used to the exclusion of other possible fora in respect of that matter.

2. For the purposes of this Article, the complaining Party shall be deemed to have selected the forum in which to settle the dispute when it has requested the establishment of a Panel pursuant to Article 8.1 or requested the establishment of, or referred a matter to, a similar dispute settlement panel under another international agreement.



### **Article 8: Request for the Establishment of a Panel**

1. The complaining Party may make a request to the Party complained against for the establishment of a Panel to consider the dispute if:
  - (a) the Party complained against does not enter into consultations in accordance with Article 5; or
  - (b) the consultations fail to resolve a dispute within 60 days, or 20 days in cases of urgency including perishable goods, or such other period as the Parties may agree.
2. A request made pursuant to paragraph 1 shall identify the specific measures at issue and provide details of the factual and legal basis of the complaint (including the provisions of this Agreement to be addressed by the Panel) to present the problem clearly.
3. A copy of all such requests shall be provided simultaneously to all Parties. The Party complained against shall immediately acknowledge receipt of the request by way of notification to all Parties indicating the date on which the request was received.

### **Article 9: Procedures for Multiple Complainants**

1. Where more than one Party requests the establishment of a Panel related to the same dispute, a single Panel shall be established to examine these complaints, unless the Parties to the dispute agree otherwise.
2. The single Panel shall organise its examination and present its findings in such a manner that the rights which the Parties to the dispute would have enjoyed, had separate panels examined the complaints, are in no way impaired.

### **Article 10: Third Parties**

1. Any Party having a substantial interest in a matter before a Panel may notify the Parties to the dispute of this interest within 14 days of the date of receipt by the Party complained against of the request for the establishment of the Panel or the date of a request for a Compliance Review Panel pursuant to Article 16. Such notification shall be simultaneously provided to all Parties. Any Party notifying its substantial interest shall have the rights and obligations of a Third Party as outlined in Annex 14-A on Model Rules of Procedure.
2. The Parties to the dispute may agree to provide additional or supplemental rights to Third Parties regarding participation in Panel proceedings. In providing additional or supplemental rights, the Parties to the dispute may impose agreed conditions. Unless agreed otherwise by the Parties to the dispute, the Panel shall not grant any additional or supplemental rights to any Third Parties regarding participation in Panel proceedings.



## **Article 11: Establishment of Panels**

1. Unless the Parties agree otherwise, a Panel requested pursuant to Article 8.1 shall be established in accordance with this Article.
2. The Panel shall consist of three panellists, including a chair.
3. Each Party to the dispute shall within 30 days of the date of the request for the establishment of a Panel under Article 8.1, appoint one panellist who may be a national of the Party to the dispute and propose up to three candidates to serve as the chair. If there is more than one complaining Party, the complaining Parties shall jointly appoint one panellist. The complaining Parties shall jointly propose up to three candidates to serve as the chair. The chair of the Panel shall not be a national of a Party to the dispute and shall not have their usual place of residence in the territory of a Party to the dispute.
4. The Parties to the dispute shall agree on and appoint the chair within 45 days of the date of the request for the establishment of a Panel, taking into account the candidates proposed in accordance with paragraph 3. If appropriate, the Parties to the dispute may jointly consult the panellists appointed in accordance with paragraph 3.
5. If any of the three appointments have not been made within 45 days of the date of the request for the establishment of a Panel, on request of any Party to the dispute, any remaining panellists shall be appointed by lot from the list of the candidates proposed in accordance with paragraph 3. The appointment by lot shall be undertaken within seven days of the date of the request for appointment by lot, unless the Parties to the dispute agree otherwise. If more than one panellist including a chair is to be selected by lot, the chair shall be selected first.
6. The date of establishment of the Panel shall be the date on which the last panellist is appointed.
7. All panellists shall:
  - (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
  - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgement;
  - (c) be independent of, and not be employed by, affiliated with or take instructions from, any Party to the dispute or Third Party;
  - (d) not have dealt with the matter in any capacity;
  - (e) disclose, to the Parties to the dispute or Third Party, information which may give rise to justifiable doubts as to their independence or impartiality; and



- (f) serve in their individual capacities and not as government representatives, nor as representatives of any organisation.

8. If a panellist appointed under this Article resigns or becomes unable to act, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist and shall have all the powers and duties of the original panellist. The work of the Panel shall be suspended during the appointment of the successor panellist.

9. If a Panel is reconvened under Article 16 or Article 17 the reconvened Panel shall, if possible, have the same panellists as the original Panel. If this is not possible, the replacement panellist(s) shall be appointed in the same manner as prescribed for the appointment of the original panellist(s), and shall have all the powers and duties of the original panellist(s).

## **Article 12: Functions of Panels**

1. The Panel shall consult the Parties to the dispute, as appropriate, and provide adequate opportunities for the development of a mutually satisfactory solution.

2. The Panel shall make an objective assessment of the dispute before it, including an objective assessment of:

- (a) the facts of the case;
- (b) the applicability of the provisions of this Agreement cited by the Parties to the dispute;
- (c) whether:
  - (i) the Party complained against has failed to carry out its obligations under this Agreement;
  - (ii) the measure at issue is inconsistent with the obligations of this Agreement;
  - (iii) the measure at issue applied by the Party complained against is causing the nullification or impairment of any benefit described in Article 3.1(c); and
- (d) any other matter that the Parties to the dispute have jointly requested that the Panel address.

3. If the Panel makes a finding under paragraph 2(c), it shall issue a determination of the reasonable period of time that the Party complained against shall have to comply with the finding of the Panel, and the reasons for its determination, in accordance with Article 15.4.

4. The Panel shall take into account the interests of Third Parties as presented during written or oral submissions.



5. Any Panel established or reconvened under this Chapter shall:
- (a) make its findings by consensus; except where a Panel is unable to reach consensus, it may make its findings by majority vote; and
  - (b) report its findings and recommendations in writing in accordance with this Agreement. The findings and recommendations of the Panel cannot add to or diminish the rights and obligations provided in this Agreement or any other international agreement.
6. Unless the Parties agree otherwise within 20 days of the date of the delivery of the request for the establishment of the Panel, the Panel's terms of reference shall be:

“To examine, in light of the relevant provisions of this Agreement cited by the Parties, the matter referenced in the request for the establishment of the Panel, to make findings as provided by Article 12.5(a) and to report its findings and recommendations in writing in accordance with Article 12.5(b).”

### **Article 13: Panel Procedures**

1. The Panel proceedings shall be conducted in accordance with the provisions of this Chapter and, unless the Parties to the dispute agree otherwise, shall follow the Model Rules of Procedure set out in Annex 14-A.
2. In examining a complaint against a developing country Party, the Panel shall accord sufficient time for the developing country Party to prepare and present its arguments.
3. The Panel may, in consultation with the Parties to the dispute, adopt additional rules of procedure which do not conflict with this Chapter or with Annex 14-A (Model Rules of Procedure).
4. A Panel reconvened under Article 16 or Article 17 may establish its own procedures, in consultation with the Parties to the dispute, which do not conflict with this Chapter or Annex 14-A.

### **Article 14: Suspension and Termination of Proceedings**

1. The Parties to the dispute may at any time agree that the Panel suspend its work for a period not exceeding 12 months from the date of such agreement. In such an event the Parties to the dispute shall jointly notify the chair of the Panel. The suspended Panel proceeding shall be resumed on the request of any Party to the dispute. If the work of the Panel has been continuously suspended for more than 12 months, the authority for establishment of the Panel shall lapse, unless the Parties to the dispute agree otherwise.



2. The Parties to the dispute may agree to terminate the proceedings of a Panel in the event that a mutually satisfactory solution has been found. In such event the Parties shall jointly notify the chair of the Panel.

### **Article 14bis: Interim Reports**

1. The Panel shall circulate the entirety of its interim report to the Parties to the dispute, with a view to the correction of factual or clerical errors, 30 days prior to the presentation of the final report of the Panel, or a period otherwise agreed by the Panel and the Parties to the dispute. The Parties to the dispute shall provide written submissions to the Panel 30 days after the interim report has been circulated if necessary.

2. After written submissions have been lodged with the Panel, a Party to the dispute may request that the Panel hold meetings with the Parties to the dispute on the interim report within 60 days, unless agreed otherwise by the Parties to the dispute. The Panel shall meet with the Parties to the dispute at a time to be agreed by the Parties to the dispute.

3. The Panel shall consider the submissions by the Parties to the dispute and the outcomes of any meetings before proceeding to finalise the report in accordance with Article 15. The findings of the final report shall include a discussion of any comments made by the Parties to the dispute.

### **Article 15: Implementation**

1. The findings of the Panel shall be final and binding on the Parties to the dispute.

2. If the report of a Panel finds that:

- (a) a measure is inconsistent with the obligations of this Agreement or the Party complained against has failed to carry out its obligations under this Agreement, the Party complained against has an obligation to bring that measure into conformity with the Agreement; or
- (b) the measure is causing nullification and impairment in the sense of Article 3.1(c), the Party complained against has an obligation to eliminate the nullification and impairment or reach a mutually satisfactory solution with the complaining Party.

3. When implementing the findings of the Panel, particular attention should be paid to matters affecting the interests<sup>1</sup> of developing country Parties with respect to measures which have been subject to dispute settlement.

4. Within 30 days of the date of the presentation of the Panel's final report to the Parties to the dispute, the Party complained against shall notify the complaining Party:

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<sup>1</sup>For greater certainty, interest may include the essential export interests of a developing country Party.



- (a) of its intentions with respect to implementation, including an indication of possible actions it may take to comply with the obligations in paragraph 1; and
- (b) whether such implementation can take place immediately.

5. Unless the Parties to the dispute agree otherwise within 45 days of the presentation of the final report, the determination made by the Panel in respect of the reasonable period of time shall apply.

6. If a Party which requested the establishment of a Panel considers that an action proposed or subsequently taken by the Party complained against does not comply with the findings and recommendations of the Panel, the Parties shall enter into consultations with a view to developing a mutually satisfactory solution.

### **Article 16: Compliance Review**

1. If the Parties have entered into consultations in accordance with Article 15.6 and have failed to agree on a mutually satisfactory solution within 30 days, or the Parties have not entered into such consultations within 30 days of the request for consultations, the dispute shall be decided through recourse to a Panel reconvened for this purpose (Compliance Review Panel) in accordance with Article 11.9.

2. A Compliance Review Panel shall consult the Parties to the dispute, as appropriate, and provide adequate opportunities for the development of a mutually satisfactory solution.

3. A Compliance Review Panel shall make an objective assessment of the matter or complaint before it, including an objective assessment of:

- (a) the factual aspects of any implementation action taken by the Party complained against; and
- (b) whether the Party complained against has complied with the obligation in Article 15.1.

4. If a Compliance Review Panel is requested to reconvene in accordance with paragraph 1, it shall reconvene within 30 days of the date of the request and fix the timetable for the compliance review process, taking into account the time periods specified in this Chapter and Annex 14-A.

### **Article 17: Compensation and Suspension of Concessions or Other Obligations**

1. Neither compensation nor the suspension of concessions or other obligations is preferred to compliance with the obligation under Article 15.1. Compensation is voluntary and, if granted, shall be consistent with this Agreement.



2. The Party complained against shall, if so requested by the complaining Party, enter into negotiations within 20 days of the date of the request with a view to agreeing upon mutually satisfactory compensation if:

- (a) the Party complained against has notified the complaining Party under Article 15.2 that it does not intend to comply with the obligation in Article 15.1;
- (b) the Party complained against has not implemented the obligation in Article 15.1 within a reasonable period of time in accordance with Article 15.3; or
- (c) a failure to comply with the obligation in Article 15.1 has been established in accordance with Article 16.

3. If no satisfactory compensation has been agreed within 30 days of the date of a request made under paragraph 2, the complaining Party may at any time thereafter notify the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations, and shall have the right to begin suspending concessions or other obligations 30 days after the date of notification.

4. The right to suspend concessions or other obligations arising under paragraph 3 shall not be exercised if:

- (a) a review is being undertaken pursuant to paragraph 9; or
- (b) a mutually satisfactory solution has been agreed.

5. A notification made under paragraph 3 shall specify the level of concessions or other obligations that the complaining Party proposes to suspend, and the relevant Chapter and sector or sectors to which the concessions or other obligations are related. Any suspension of benefits shall be restricted to benefits accruing to the Party complained against under this Agreement.

6. In considering which concessions or other obligations to suspend, the complaining Party shall apply the following principles:

- (a) the complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors affected by the measure; and
- (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector, it may suspend concessions or other obligations in other sectors.

7. The level of suspension of concessions or other obligations shall be equivalent to the level of nullification and impairment that is attributable to the failure of the Party complained against to implement the obligation in Article 15.1.



8. The suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the obligation in Article 15.1 has been complied with or a mutually satisfactory solution is reached between the Parties to the dispute.

9. If the right to suspend concessions or other obligations has been exercised under this Article, and the Party complained against considers that:

- (a) the level of concessions or other obligations suspended by the complaining Party is not equivalent to the level of the nullification and impairment; or
- (b) any measure it has taken subsequent to the notification of the suspension of benefits in paragraph 3 complies with the obligation in Article 15.1,

it may request the Panel to reconvene to examine the matter. The Panel shall reconvene within 15 days of the date of the request, unless the original panellists are unavailable, in which case the Panel shall reconvene in accordance with the procedure in Article 11.9.

10. If the Panel determines that the level of benefits suspended is excessive, it shall determine the level of benefits it considers to be of equivalent effect to the level of nullification or impairment found by the Panel, adjusted to reflect any loss sustained by a Party as a result of excessive suspension. A report under Article 17.10 shall be final and binding on the Parties.

### **Article 18: Expenses**

1. Unless the Parties to the dispute agree otherwise, each Party to the dispute shall bear the costs of its own expenses and legal costs.

2. Unless the Parties to the dispute agree otherwise, the expenses of a Panel, including the remuneration of the panellists, the costs of the chair, and other expenses associated with the conduct of the proceedings shall be borne by the Parties to the dispute in equal shares.



## **ANNEX 14-A:**

### **MODEL RULES OF PROCEDURE**

1. Any reference made in these Rules to an Article is a reference to the appropriate Article in Chapter 14 (Consultations and Dispute Settlement).

#### *Timetable*

2. After consulting the Parties to the dispute, a Panel shall, as soon as practicable and whenever possible within 15 days of the establishment of the Panel, fix the timetable for the Panel process. The Panel process, from the date of establishment until the date of the final report shall, as a general rule, not exceed a period of 270 days, unless the Parties to the dispute agree otherwise.

3. In determining the timetable for the Panel process, the Panel shall provide sufficient time for the Parties to the dispute to prepare their respective submissions and for at least one hearing for the Parties to present their case to the Panel. The Panel shall set precise deadlines for written submissions by the Parties to the dispute and the Parties shall respect those deadlines.

4. Any time period applicable to the Panel proceeding shall be suspended for a period that begins on the date on which any panellist resigns or becomes unable to act and ends on the date on which the successor panellist is appointed.

4*bis*. In fixing the timetable, positive consideration shall be given to requests by any developing country Parties to the dispute for an extension of the time frames to enable them to adequately prepare their submissions.

5. A Panel may, in consultation with the Parties to the dispute, modify any time period applicable in the Panel proceeding and make such other procedural or administrative adjustments as may be required in the proceeding, unless agreed otherwise by the Parties.

#### *Operation of Panels*

6. The chair of the Panel shall preside at all of its meetings. A Panel may delegate to the chair authority to make administrative and procedural decisions.

7. Except as otherwise provided in these Rules, the Panel may conduct its business by any means, including by telephone, facsimile, email and any other means of electronic communication.

8. Only panellists may take part in the deliberations of the Panel. The Panel may, in consultation with the Parties to the dispute, retain such number of assistants or designated note takers as may be required for the proceeding and permit them to be present during its deliberations. Any such arrangements established by the Panel may be modified by the agreement of the Parties to the dispute.



9. The Panel's deliberations shall be confidential. The panellists and the persons retained by the Panel shall maintain the confidentiality of Panel proceedings and deliberations. There shall be no *ex parte* communications with the Panel concerning matters under consideration by it.

10. If a procedural question arises that is not addressed by these Rules, a Panel may, after consulting the Parties, adopt an appropriate procedure that is consistent with this Agreement.

11. The interests of Third Parties and other Parties shall be fully taken into account during the Panel proceedings. Any information or written submissions provided to the Panel by a Party to the dispute or a Third Party shall be made available to the other Parties to the dispute.

#### *Written Submissions and Other Documents*

12. Each Party to the dispute shall deliver to the Panel a first submission in writing setting out the facts of its case and its arguments. Unless the Parties to the dispute otherwise agree, a complaining Party shall deliver its first submission to the Panel and to the Party complained against within 14 days of the date of the establishment of the Panel. The Party complained against shall deliver its first submission to the Panel and to the complaining Party within 21 days of the date of receipt of the first submission of the complaining Party. Any subsequent written submissions shall be submitted simultaneously.

13. Any Third Party shall have an opportunity to make written submissions to the panel. These submissions shall also be given to the parties to the dispute and shall be reflected in the panel report.

14. A Party to the dispute shall deliver no less than four copies of its written submissions to the Panel and one copy to the other Parties to the dispute. Third Parties shall receive the submissions of the Parties to the dispute prior to the first substantive hearing.

15. In respect of any request, notice or other document related to the Panel proceeding that is not covered by Rules 12 and 14, each Party to the dispute may deliver a copy of the document to the other Party to the dispute by facsimile, email or other means of electronic transmission.

16. A Party to the dispute may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document related to the Panel proceeding by delivering a new document clearly indicating the changes.

#### *Hearings*

17. At the first substantive hearing of the Panel, each Party to the dispute shall present the facts of its case and its arguments. The complaining Party shall present its position first. The Parties to the dispute shall be given an opportunity for final statements, with the complaining Party presenting its statement first.



18. All Third Parties shall be invited to present their views during a separate session of the first substantive hearing of the Panel set aside for that purpose. All Third Parties may be present during the entirety of this session.

19. The Parties to the dispute and Third Parties shall make available to the Panel written versions of their oral statements and responses to questions made in hearings with the Panel.

20. A Panel shall hold its hearings in open session, unless the Parties to the dispute agree otherwise.

#### *Availability of Information*

21. Subject to Rules 22 and 23, each Party's written submissions, written versions of its oral statements, and written responses to questions from the Panel may be made available to the public by the Parties to the dispute.

22. A Party may designate, for confidential treatment, specific information it includes in its submissions, to the extent it considers strictly necessary to protect privacy or legitimate commercial interests of particular enterprises, public or private, or to address essential confidentiality concerns.

23. The Parties to the dispute shall treat as confidential information submitted by another Party which that Party has designated as confidential. If a Party designates information as confidential, that Party shall, on request of another Party, provide the Panel and other Parties to the dispute with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

24. The report presented to the Parties to the dispute in accordance with Article 12.2 and any comments on it shall be confidential.

25. Each Party shall take such reasonable steps as are necessary to ensure that its individuals involved in Panel proceedings, including its experts, interpreters, translators, and court reporters (designated note takers) maintain the confidentiality of the Panel proceedings.

#### *Information Gathering*

26. The Parties to the dispute and Third Parties shall respond promptly and fully to any request by the Panel for any information the Panel considers necessary and appropriate.

27. On the request of a Party to the dispute, or on its own initiative, the Panel may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the Panel shall seek the views of the Parties to the dispute. If the Parties to the dispute agree that the Panel should not seek the additional information or technical advice, the Panel shall not proceed to seek such information or technical advice. The Panel shall provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments.



## *Reports*

28. Unless the Parties to the dispute agree otherwise, a Panel shall base its report solely on the relevant provisions of this Agreement, the submissions and arguments of the Parties to the dispute, and other information provided to it in accordance with Rule 24. A Panel shall only make the findings and recommendations provided for in this Agreement.

29. A Panel established in accordance with Article 11 shall set out in its report: a descriptive section summarising the arguments of the Parties to the dispute and Third Parties; and its findings, and reasons for its findings, under each relevant subparagraph of Article 12.2. The Panel may suggest ways in which the Party complained against could implement the findings. Unless the Parties to the dispute agree otherwise, the Panel shall present to the Parties to the dispute an interim report containing its initial assessment within 90 days of its establishment, or within 45 days in cases of urgency, and a final report to the Parties to the dispute within 30 days of presentation of the interim report. If the Panel finds that the Party complained against is not in compliance with its obligations under this Agreement, the Panel shall make a determination as to what constitutes a reasonable period of time for the Party complained against to implement its obligations under this Agreement.

30. The interim report and final report of the Panel shall be drafted without the presence of the Parties to the dispute. Opinions expressed in the reports of the Panel by its individual members shall be anonymous.

31. The Parties to the dispute shall release the final report to the public within 15 days of its presentation, subject to the protection of confidential information.

32. A Panel reconvened in accordance with Article 16 shall set out in its report: a descriptive section summarising the arguments of the Parties to the dispute and Third Parties; and its findings, and reasons for its findings, under each subparagraph of Article 16.3. Unless the Parties to the dispute agree otherwise, the Panel shall present to the Parties to the dispute an interim report containing its initial assessment within 60 days of the date it reconvened and a final report to the Parties to the dispute within 30 days of presentation of the interim report.

33. A Panel reconvened in accordance with Article 17.9(a) shall provide its assessment to the Parties to the dispute within 30 days of the date it reconvened, unless the Parties to the dispute agree otherwise. Where a Panel reconvenes pursuant to Article 17.9(b), Article 16.2 and 16.3 shall apply.

## *Venue*

34. The venue for the Panel hearings shall be decided by mutual agreement between the Parties to the dispute. If there is no agreement, the venue shall alternate between the capitals of the Parties to the dispute with the first hearing to be held in the capital of the Party complained against.



*Remuneration and Payment of Expenses*

35. The Panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, designated note takers or other individuals that it retains pursuant to Rule 8.



## **CHAPTER 15**

### **FINAL PROVISIONS**

#### **Article 1: Annexes, Appendices and Footnotes**

The annexes, appendices and footnotes to this Agreement shall constitute an integral part of this Agreement.

#### **Article 2: Application**

Each Party is fully responsible for the observance of all provisions in this Agreement and shall take such reasonable measures as may be available to it to ensure their observance by its regional and local governments and authorities and non-governmental bodies (in the exercise of governmental powers delegated to them) within its territory.

#### **Article 3: Relation to Other Agreements**

1. In respect of matters within the scope of this Agreement, each Party reaffirms its rights and obligations under other agreements to which one or more other Parties are party, including under the WTO Agreement in the case of a WTO Member.
2. Nothing in this Agreement shall be construed to derogate from any right or obligation a Party has under existing agreements to which one or more other Parties are party, including under the WTO Agreement in the case of a WTO Member.
3. In the event of any inconsistency between this Agreement and any other agreement to which two or more Parties are party, such Parties shall consult with a view to finding a mutually satisfactory solution, taking into account applicable principles of international law. Notwithstanding the preceding sentence, the provisions of this Agreement, upon entry into force, shall, as between the Parties hereto, prevail to the extent of any inconsistency over the provisions of the *South Pacific Regional Trade and Economic Cooperation Agreement* (SPARTECA).<sup>1</sup>
4. Nothing in this Agreement shall prevent any Party from entering into any agreement with one or more other Parties relating to trade in goods, trade in services, investment or other areas of economic cooperation.

#### **Article 4: Amended or Successor International Agreements**

If any international agreement, or a provision therein, referred to in this Agreement (or

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<sup>1</sup> For greater certainty, the purpose of this article is to ensure consistency with Article 30 of the *Vienna Convention on the Law of Treaties* (Application of Successive Treaties Relating to the Same Subject Matter).



incorporated into this Agreement) is amended, the Parties shall consult on whether it is necessary to amend this Agreement, unless this Agreement provides otherwise.

### **Article 5: Disclosure of Information**

Unless otherwise provided in this Agreement, nothing in this Agreement shall be construed to require any Party to provide or allow access to information, the disclosure of which it considers would be contrary to the public interest as determined by its domestic law, be contrary to any of its legislation, impede law enforcement, or prejudice legitimate commercial interests of particular enterprises, public or private.

### **Article 6: Confidentiality**

Unless otherwise provided in this Agreement, where a Party provides information to another Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information, except to the extent that the Party receiving the information is required to provide the information under its domestic law.

### **Article 7: Amendments**

This Agreement may be amended by agreement in writing by the Parties and such amendments shall come into force on such date or dates as may be agreed among them.

### **Article 8: Entry into Force**

1. This Agreement shall enter into force 60 days after the date on which no fewer than eight negotiating Parties have notified the Depositary in writing of the completion of their internal requirements.<sup>2</sup>

2. After the date of entry into force of this Agreement in accordance with paragraph 1, this Agreement shall enter into force for any other signatory 60 days after the date on which such signatory has notified the Depositary in writing of the completion of its internal requirements.

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<sup>2</sup>For greater certainty, the term “internal requirements” may include obtaining governmental approval or parliamentary approval in accordance with domestic law.



## **Article 9: Accession**

1. This Agreement shall be open to accession or association by a State, separate customs territory or self-governing entity as the Parties may agree.
2. An applicant for accession shall accept all of the provisions of this Agreement and its Annexes.
3. The applicant for accession shall enter into negotiations with the Parties on Schedules of Commitments on Tariffs (Chapter 2), Trade in Services (Chapter 7), Movement of Natural Persons (Chapter 8) and Investment (Chapter 9) on terms to be agreed between the Parties.
4. The Agreement shall enter into force for an accession applicant 60 days after it has deposited an instrument of accession with the Depositary indicating that it accepts the terms and conditions for the accession, and the Parties have notified the Depositary in writing of the completion of their internal requirements with respect to the accession.
5. Notwithstanding paragraphs 2 and 3, Forum Island Countries which had participated in the PACER Plus negotiations but were unable to sign by the time that the Agreement entered into force, can accede to it on an expedited basis following agreement with the Parties on its Schedules of Commitments on Tariffs (Chapter 2), Trade in Services (Chapter 7), Movement of Natural Persons (Chapter 8) and Investment (Chapter 9).

## **Article 10: Depositary**

1. Tonga shall be the Depositary for this Agreement.
2. The Depositary shall:
  - (a) register this Agreement pursuant to Article 102 of the Charter of the United Nations Charter;
  - (b) transmit certified copies of this Agreement to all of the Parties; and
  - (c) notify all of the Parties of signatures, acceptances, ratifications, accessions to, and withdrawals from, this Agreement.

## **Article 11: Withdrawal and Termination**

1. Any Party may withdraw from this Agreement by giving six months advance notice in writing to the other Parties.
2. This Agreement shall terminate if, pursuant to paragraph 1, more than half of the Parties have notified their withdrawal from it.



In witness whereof the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Nuku'alofa the fourteenth day of June, two thousand and seventeen, in one copy in the English language.

Australia \_\_\_\_\_

The Cook Islands \_\_\_\_\_

The Federated States of Micronesia \_\_\_\_\_

The Independent and Sovereign Republic of Kiribati \_\_\_\_\_

The Republic of Nauru \_\_\_\_\_

New Zealand \_\_\_\_\_

Niue \_\_\_\_\_

The Republic of Palau \_\_\_\_\_



The Republic of the Marshall Islands

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The Independent State of Samoa

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Solomon Islands

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The Kingdom of Tonga

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Tuvalu

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The Republic of Vanuatu

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## ANNEX I: LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF AUSTRALIA

1. Australia specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
All sectors	Any measure that accords more favourable treatment to any service supplier or investor under any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement. <sup>1</sup>	Any country which is Party to a bilateral or multilateral agreement in force or signed prior to the date of entry into force of this Agreement.	Management of existing regulations or reservations as specified in such agreements for policy flexibility.
All sectors	Any measure that accords more favourable treatment to any service supplier or investor under any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Any country which is Party to a bilateral or multilateral agreement in force or signed prior to entry into force of this Agreement or signed after entry into force of this Agreement.	Management of existing and future measures involving aviation, fisheries and maritime matters.

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<sup>1</sup> For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the *Australia New Zealand Closer Economic Relations - Trade Agreement* (ANZCERTA) done at Canberra on March 28, 1983.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
All Sectors	Australia's foreign investment framework <sup>2</sup> , with respect only to monetary thresholds below which investments <sup>3</sup> do not require notification to or approval from the Australian Government.	Any country to which Australia accords more favourable treatment in this area.	Management of Australia's foreign investment framework with respect to specific monetary thresholds.
All Sectors	<p>Any measure with respect to the proposed acquisition by a foreign person* of an interest in agricultural land<sup>4</sup> where the cumulative value of agricultural land owned by the foreign person* alone or together with associates, including the proposed acquisition, is above A\$15 million.</p> <p>Any measure with respect to the proposed acquisition by a foreign person* of an interest in an agribusiness<sup>5</sup> where the cumulative value of the interest held by the foreign person* in that agribusiness, alone or together with associates, including the proposed acquisition, is above A\$55 million.</p>	Any country to which Australia accords more favourable treatment in this area.	Management of measures with respect to investment in agricultural land or agribusinesses.

<sup>2</sup> Australia's foreign investment framework comprises: Australia's Foreign Investment Policy; *Foreign Acquisitions and Takeovers Act 1975* (Cth) (FATA); Foreign Acquisitions and Takeovers Regulation 2015 (Cth); *Foreign Acquisitions Fees Imposition Act 2015* (Cth); Foreign Acquisitions Fees Imposition Regulation 2015 (Cth); *Financial Sector (Shareholdings) Act 1998* (Cth); and Ministerial Statements.

<sup>3</sup> "Investment" means activities covered by Part II of the *Foreign Acquisitions and Takeovers Act 1975* (Cth) or, where applicable, ministerial statements on foreign investment policy. Funding arrangements that include debt instruments having quasi-equity characteristics will be treated as direct foreign investment.

<sup>4</sup> The term "agricultural land" has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>5</sup> The term "agribusiness" has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).



<b>Sector</b>	<b>Exemption</b>	<b>Applicable Countries</b>	<b>Conditions creating the need for the exemption</b>
All Sectors	Any measure that Australia considers necessary for the protection of its essential security interests with respect to proposals by foreign persons* to invest in Australia.	Any country to which Australia accords more favourable treatment in this area.	Management of essential security interests.
All Sectors	Any measure with respect to the provision of law enforcement and correctional services, and the following services <sup>6</sup> to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public utilities, public transport and public housing.	Any country to which Australia accords more favourable treatment in this area.	Management of law enforcement, correctional and other social services.
All Sectors	Any measure with respect to: (c) the creative arts <sup>7</sup> , cultural heritage <sup>8</sup> and other cultural industries, including audio-	Any country to which Australia accords more favourable treatment in this area.	Management of cultural industries, and to promote collaborative efforts between

\* The term “foreign person” has the meaning set out in the *Foreign Acquisitions and Takeovers Act 1975* (Cth) and Foreign Acquisitions and Takeovers Regulation 2015 (Cth).

<sup>6</sup> For greater certainty, this includes any measure with respect to: the collection of blood and its components; the distribution of blood and blood-related products, including plasma derived products; plasma fractionation services; and the procurement of blood and blood-related products and services.

<sup>7</sup> “Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative on-line content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete artform divisions.

<sup>8</sup> “Cultural heritage” includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	<p>visual services, entertainment services and libraries, archives, museums and other cultural services; and</p> <p>(d) broadcasting and audio-visual services, including measures with respect to planning, licensing and spectrum management, and including:</p> <p>iii) services offered in Australia; and</p> <p>iv) international services originating from Australia.</p>		<p>Australian and foreign film and other artistic producers and general cultural links.</p>
All sectors	<p>All existing non-conforming measures at the regional level of government.</p>	<p>Any country to which Australia accords more favourable treatment in this area.</p>	<p>Management of regional government measures.</p>
Business Services	<p>To practise as a migration agent in Australia a person must be an Australian citizen or permanent resident or a citizen of New Zealand with a special category visa.</p>	<p>New Zealand</p>	<p>Management of migration measures and agents.</p>
Education	<p>Any measure with respect to primary education or the supply of educational services through commercial presence.</p>	<p>Any country to which Australia accords more favourable treatment in this area.</p>	<p>Management of education policies and regulations, including primary education services.</p>



## ANNEX I: LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF THE COOK ISLANDS

1. The Cook Islands specifies below a list of Most-Favoured-Nation exemptions from the obligations of Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which the Cook Islands accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable	Any country to which the	Management of existing and future



	<p>treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving:</p> <ul style="list-style-type: none"> <li>(a) aviation;</li> <li>(b) fisheries;</li> <li>(c) maritime matters, including salvage.</li> </ul>	Cook Islands accords more favourable treatment in this area	measures involving aviation, fisheries, maritime matters.
All sectors	Any measures as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.	Any country to which the Cook Islands accords more favourable treatment in this area.	The management of core government functions.
All sectors	<p>Any measures with respect to:</p> <ul style="list-style-type: none"> <li>(a) the provision of public law enforcement and correctional services; and</li> <li>(b) the following, to the extent that they are social services established for a public purpose: <ul style="list-style-type: none"> <li>- health;</li> <li>- income security and insurance;</li> <li>- public education;</li> <li>- public training;</li> <li>- public utilities; and</li> <li>- social welfare.</li> </ul> </li> </ul>	Any country to which the Cook Islands accords more favourable treatment in this area.	The management of core government functions.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this	Management of regional integration.

<sup>1</sup> This includes American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau, and Wallis and Futuna.



	next column and that is signed after the entry into force of this Agreement.	Agreement and countries classified as Least Developed Countries by the United Nations.	
All sectors (movement of natural persons)	A longer period of stay may be granted to natural persons of New Zealand citizenship.	Countries to which the Cook Islands accords more favourable treatment in this area.	Shared citizenship
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which the Cook Islands accords more favourable treatment in this area.	Management of cultural industries.



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF THE FEDERATED STATES OF MICRONESIA

1. The Federated States of Micronesia specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured Nation Treatment) of Chapter 7 (Trade in Services) and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement or in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA), the Compact of Free Association, and the <i>Treaty on Micronesian Trade and Economic Community</i>.</p>	Any country to which the Federated States of Micronesia accords more favourable treatment in this area.	Management of existing trade agreements.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Any country to which the Federated States of Micronesia accords more favourable treatment in this area.	Management of existing and future measures involving aviation, fisheries, and maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Citizens of the United States and its territories are exempt from certain labour and immigration requirements.	United States and its territories (Guam and the Commonwealth of Northern Mariana Islands).	Historical links with the United States.
All sectors	Citizens of the Palau and the Republic of the Marshall Islands are exempt from certain labour	Palau and the Republic of the Marshall Islands.	Regional integration.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
	and immigration requirements.		
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which the Federated States of Micronesia accords more favourable treatment in this area.	Management of cultural industries.
Maritime transport	<p>Transport between Palau, the Republic of the Marshall Islands and the Federated States of Micronesia is not subject to approval and issuance of an Entry Assurance Certificate by the Micronesian Shipping Commission.</p> <p>Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of the Republic of the Marshall Islands and Palau that use vessels registered in the Republic of the Marshall Islands and Palau, and that employ citizens of the Republic of the Marshall Islands and Palau.</p> <p>Preferences may also be granted with respect to freight forwarders.</p>	Members of the Micronesia Shipping Commission (the Republic of the Marshall Islands and Palau)	The Micronesian Shipping Commission regulates international shipping to and from the Republic of the Marshall Islands, Palau, and the Federated States of Micronesia.
All sectors	In Pohnpei State, citizens of the United States who have maintained their principal place of residency	United States and its territories (Guam and the	Historical links with the United States.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	in the Federated States of Micronesia for at least five consecutive years are exempted from the requirements to obtain a foreign investment permit from Pohnpei State for the purpose of establishing an enterprise wholly-owned by such US citizen or jointly owned by such citizen with Federated States of Micronesia citizens.	Commonwealth of Northern Mariana Islands).	
Health and Social Services	<p>Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security or insurance;</li> <li>- social security or insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which the Federated States of Micronesia grants more favourable treatment in these areas.	Management of core government functions.



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF KIRIBATI

1. Kiribati specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services) and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement or in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which Kiribati accords more favourable treatment in this area.	Management of existing trade agreements.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) distribution; (b) aviation; (c) fisheries; or (d) maritime matters, including salvage.	Any country or party to which Kiribati accords more favourable treatment in this area.	Management of existing and future measures involving distribution, aviation, fisheries, and maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
Recreational, cultural and sporting services	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including: audiovisual services, entertainment services, libraries, archives, museums services for the preservation of historical and sacred sites and other cultural services.	Countries with which bilateral or plurilateral agreements are in force, now or in the future.	Management of cultural industries.
Maritime transport	Priority consideration for the issuance of	Members of the Central Pacific	The Central Pacific Shipping

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of countries that are parties to the Central Pacific Shipping Commission that use vessels registered in member countries, and that employ citizens of member countries.	Shipping Commission (currently: the Republic of the Marshall Islands, Tuvalu, Nauru).	Commission regulates international shipping involving its Member countries.
Health and social services	<p>Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which Kiribati grants more favourable treatment in these areas.	Management of core government functions.



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF NAURU

1. Nauru specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement or in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which Nauru accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the	Any country to which Nauru accords more favourable treatment in	Management of existing and future measures involving aviation, fisheries, and maritime matters.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
	date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	this area.	
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Nauru accords more favourable treatment in this area.	Management of cultural industries.
Maritime transport	Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of countries that are parties to the Central Pacific Shipping Commission that use vessels registered in member countries,	Members of the Central Pacific Shipping Commission (currently: Kiribati, the Republic of the Marshall Islands,	The Central Pacific Shipping Commission regulates international shipping among its members.

<sup>1</sup> This includes American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	and that employ citizens of member countries.	Nauru).	
Health and social services	<p>Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which Nauru grants more favourable treatment in these areas.	Management of core government functions



## **ANNEX I: LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)**

### **SCHEDULE OF NEW ZEALAND**

1. New Zealand specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).
2. Unless otherwise indicated, the classification of services sectors is based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the WTO document MTN.GNS/W/120, dated 10 July 1991.

<b>Sector</b>	<b>Exemption</b>	<b>Applicable Countries</b>	<b>Conditions creating the need for the exemption</b>
All sectors	<p>New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to Parties and non-Parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into the force of this Agreement.</p> <p>For greater certainty, this includes, in respect of agreements on the liberalisation of trade in goods or services or investment, any measures taken as part of a wider process of economic integration or trade liberalisation between the parties to such agreements.</p> <p>New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to parties to any international agreement in force or signed after the date of entry into force of this Agreement involving:</p>	Any country to which New Zealand accords more favourable treatment in this area.	Management of New Zealand's foreign investment policy.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	(a) aviation; (b) fisheries; and (c) maritime matters.		
	New Zealand reserves the right to adopt and maintain any measures as part of the act of devolving a service that is provided in the exercise of governmental authority at the time the Agreement enters into force.	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function.
All sectors	New Zealand reserves the right to adopt or maintain any measures with respect to: (a) the provision of public law enforcement and correctional services; and (b) the following, to the extent that they are social services established for a public purpose: (i) childcare; (ii) health; (iii) income security and insurance; (iv) public education; (v) public housing; (vi) public training; (vii) public transport; (viii) public utilities; (ix) social security and insurance; or (x) social welfare.	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function.
All sectors	Where the New Zealand Government wholly owns or has effective control over an enterprise, New Zealand	Any country to which New Zealand accords more	The management of core government function.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	reserves the right to adopt or maintain any measures with respect to the sale of any shares in that enterprise, or any assets of that enterprise, to any person, including according more favourable treatment to New Zealand nationals.	favourable treatment in this area.	
Research and development	<p>New Zealand reserves the right to adopt or maintain any measures with respect to:</p> <ul style="list-style-type: none"> <li>(a) Research and Development services carried out by State funded tertiary institutions or by research organisations that are part of the New Zealand State sector when such research is conducted for a public purpose; and</li> <li>(b) research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences i.e. CPC 8510.</li> </ul>	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function.
Technical testing and analysis services	<p>New Zealand reserves the right to adopt or maintain any measures with respect to:</p> <ul style="list-style-type: none"> <li>(a) composition and purity testing and analysis services;</li> <li>(b) technical inspection services;</li> <li>(c) other technical testing and analysis services;</li> <li>(d) geological, geophysical, and other scientific prospecting services; and</li> <li>(e) drug testing services.</li> </ul>	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
Fisheries and aquaculture	New Zealand reserves the right to maintain or adopt any measures with respect to activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the <i>United Nations Convention on the Law of the Sea</i> .	Any country to which New Zealand accords more favourable treatment in this area.	<p><i>Fisheries Act 1996</i>  <i>Aquaculture Reform Act 2004</i></p> <p>For greater transparency, examples of existing measures contained in the <i>Fisheries Act 1996</i> and the <i>Aquaculture Reform Act 2004</i> include:</p> <ul style="list-style-type: none"> <li>(a) No vessel owned or operated by an overseas person may be registered to carry out commercial fishing or fish carrying activities without the permission of the Chief Executive of the Ministry of Fisheries, and subject to any conditions that he or she thinks fit to impose.</li> <li>(b) Foreign fishing vessels or fish carriers are required to obtain the approval of the Chief Executive before entering New Zealand internal waters or ports. If the Chief Executive is satisfied that the vessel has</li> </ul>



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
			<p>undermined international conservation and management measures, he or she may deny the vessel approval to enter New Zealand internal waters.</p> <p>(c) Ministerial approval is required before any overseas person may be allocated, purchase or own any provisional catch history, quota, or annual catch entitlement.</p> <p>(d) As set out in section 296B of the <i>Fisheries Act 1996</i>, certain specified functions, duties or powers can only be transferred to approved service delivery organisations that comply with specified criteria.</p> <p>(e) Foreign research vessels require the permission of the Minister of Fisheries to take fish, seaweed or aquatic life within the New Zealand Exclusive Economic Zone.</p>



<b>Sector</b>	<b>Exemption</b>	<b>Applicable Countries</b>	<b>Conditions creating the need for the exemption</b>
Services incidental to mining	New Zealand reserves the right to adopt any measures with respect to services incidental to mining.	Any country to which New Zealand accords more favourable treatment in this area.	Management of New Zealand's mining sector.
Energy Manufacturing Wholesale Trade Retail	New Zealand reserves the right to adopt any measures in order to prohibit, regulate, manage or control the production, use, distribution, or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.	Any country to which New Zealand accords more favourable treatment in this area.	Management of New Zealand's nuclear energy policy.
Immigration services	<p>New Zealand reserves the right to adopt any measures with respect to licensing requirements and the enforcement of those requirements, including through information sharing, in respect of natural persons who provide immigration advice, to a person in regards to any immigration matter relating to New Zealand.</p> <p>For greater transparency, this exemption applies in respect of the most-favoured-nation treatment obligation to the extent that New Zealand enters into a reciprocal agreement about information sharing or enforcement of New Zealand's licensing requirements within the country with whom the agreement is made.</p> <p>This exemption does not apply to a national or permanent resident of another Party who is authorised to practice law</p>	Any country to which New Zealand accords more favourable treatment in this area.	Management of New Zealand's immigration system and regulations.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	in New Zealand.		
Interpretation services	More favourable entry conditions possible for nationals of countries listed in column (3) with requisite skills as interpreters for employment for up to two years in tourism-related industries.	Japan and other countries with whom such arrangements may be desirable.	New Zealand's tourism development policies.
COMMUNICATION SERVICES  Postal services	New Zealand reserves the right to adopt any measures with respect to the supply of postal services.	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function.
Audiovisual services	National treatment, in the form of access to finance and tax concessions and simplified requirements for the temporary entry of skilled personnel into New Zealand for the purposes of the co-production of films and television programmes, is extended to audiovisual works covered under Film Co-Production Agreements with the countries indicated in column (3).	Canada*, France*, UK* and any other country where cultural cooperation might be desirable and which is prepared to exchange preferential treatment on the terms and conditions specified in such arrangements or agreements.	To support the development of the New Zealand film industry for cultural reasons and to share benefits with others with similar policies.
	New Zealand reserves the right to adopt or maintain	Any country to which	Section 18 of the <i>New Zealand</i>

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\* These Agreements provide New Zealand with reciprocal access to Co-Production Agreements signed with Third Countries/Parties.



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	<p>preferential co-production arrangements with respect to film and television productions. Official co-production status, which may be granted to a co-production produced under preferential co-production arrangements, confers national treatment on works covered by such arrangements.</p>	<p>New Zealand accords more favourable treatment in this area.</p>	<p><i>Film Commission Act 1978</i></p> <p>For greater transparency, section 18 of the <i>New Zealand Film Commission Act 1978</i> limits New Zealand Film Commission funding to films with a “significant New Zealand content”. This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.</p>
HEALTH RELATED AND SOCIAL SERVICES	<p>New Zealand reserves the right to adopt or maintain any measures with respect to the supply of adoption services.</p>	<p>Any country to which New Zealand accords more favourable treatment in this area.</p>	<p><i>Adoption Act 1955</i> <i>Adoption (Intercountry) Act 1997</i></p>
	<p>New Zealand reserves the right to adopt or maintain any measures with respect to the following services to the extent that they are provided by the private sector:</p> <ul style="list-style-type: none"> <li>– hospital services; and</li> <li>– maternity deliveries and related services, including services provided by midwives.</li> </ul> <p>New Zealand reserves the right to adopt or maintain any measures with respect to pharmaceutical services to the extent that they are provided by the private sector.</p>	<p>Any country to which New Zealand accords more favourable treatment in this area.</p>	<p>The management of core government function.</p>



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
RECREATIO NAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)  Library, archive, museum and other cultural services	New Zealand reserves the right to adopt or maintain any measures with respect to: <ul style="list-style-type: none"> <li>– cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions;</li> <li>– public archives;</li> <li>– library and museum services; and</li> <li>– services for the preservation of historical or sacred sites or historical buildings.</li> </ul>	Any country to which New Zealand accords more favourable treatment in this area.	The management of core government function relating to national heritage.
TRANSPORT SERVICES Maritime transport services	New Zealand reserves the right to adopt or maintain any measures with respect to: <ul style="list-style-type: none"> <li>– the carriage by sea of passengers and/or cargo between a port located in New Zealand and traffic originating and terminating in the same port in New Zealand (“maritime cabotage”);</li> <li>– provision of certain Port Services (pilotage, towing and tug assistance provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captains’ services, navigation aids, emergency repair facilities, anchorage, other shore-based operational services essential to ship operations,</li> </ul>	Any country to which New Zealand accords more favourable treatment in this area.	<i>Commerce Act 1986</i> <i>Shipping Act 1987</i> <i>Ship Registration Act 1992</i> <i>Maritime Transport Act 1994</i> <i>Maritime Security Act 2004</i> <i>Port Companies Act 1988</i>



Sector	Exemption	Applicable Countries	Conditions creating the need for the exemption
	<p>including communications, water and electrical supplies). However no measures shall be applied which deny international maritime transport suppliers reasonable and non-discriminatory access to the above port services;</p> <ul style="list-style-type: none"> <li>– the establishment of registered companies for the purpose of operating a fleet under the New Zealand flag;</li> <li>– the registration of vessels in New Zealand; and</li> <li>– the regulation and entry of ships crews to New Zealand through the presence of natural person mode of supply.</li> </ul>		
Maritime transport services (passenger and freight)	The supply of services by officers on New Zealand ships may be limited to citizens with requisite qualifications, from either New Zealand or the other countries listed in column (3).	Any country to which New Zealand accords more favourable treatment in this area.	To promote local maritime recruitment and maintain maritime training standards.



## ANNEX I: LIST OF MOST-FAVOURED NATION-EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF NIUE

1. Niue specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement or in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which Niue accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement	Any country to which Niue accords more favourable treatment in this area.	Management of existing and future measures involving aviation, fisheries, and maritime matters.



	involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.		
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors (movement of natural persons)	A longer period of stay may be granted to natural persons of New Zealand citizenship.	Countries to which Niue accords more favourable treatment in this area.	Shared citizenship.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Niue accords more favourable treatment in this area.	Management of cultural industries.
Health and social services	Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:	Any country to which Niue grants more favourable treatment in these areas.	Management of core government functions.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau, and Wallis and Futuna.



	<ul style="list-style-type: none"><li>- income security and insurance;</li><li>- social security and insurance;</li><li>- social welfare;</li><li>- public education;</li><li>- public training;</li><li>- health;</li><li>- child care;</li><li>- public utilities;</li><li>- public transport; and</li><li>- public housing.</li></ul>		
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## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF PALAU

1. Palau specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA), the Compact of Free Association, and the <i>Treaty on Micronesian Trade and Economic Community</i>.</p>	Any country to which Palau accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable	Any country to which	Management of existing and future



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
	treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Palau accords more favourable treatment in this area.	measures involving aviation, fisheries, and maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Citizens and nationals of the United States and its territories are exempt from certain labour and immigration requirements.	United States and its territories (American Samoa, Commonwealth of Northern Mariana Islands, Guam, Puerto Rico and United States Virgin Islands).	Pursuant to Compact of Free Association Treaty with the United States of America.
All sectors	Citizens of the Federated State of Micronesia and	The Federated States of	Regional integration.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
	the Republic of the Marshall Islands are exempt from certain labour and immigration requirements	Micronesia and the Republic of the Marshall Islands.	
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Palau accords more favourable treatment in this area.	Management of cultural industries.
Maritime transport	Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of the Republic of the Marshall Islands and the Federated States of Micronesia that use vessels registered in the Republic of the Marshall Islands and the Federated States of Micronesia, and that employ citizens of the Republic of the Marshall Islands and the Federated States of Micronesia.	Members of the Micronesian Shipping Commission (the Republic of the Marshall Islands and the Federated States of Micronesia).	The Micronesian Shipping Commission regulates international shipping to and from the Republic of the Marshall Islands, Palau, and the Federation States of Micronesia.
Health and social services	Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose: <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> </ul>	Any country to which Palau grants more favourable treatment in these areas.	Management of core government functions.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	<ul style="list-style-type: none"> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>		



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF THE REPUBLIC OF THE MARSHALL ISLANDS

1. The Republic of the Marshall Islands specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services) and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement or in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA), the Compact of Free Association, and the <i>Treaty on Micronesian Trade and Economic Community</i>.</p>	Any country to which the Republic of the Marshall Islands accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral	Any country to which the Republic of the Marshall	Management of existing and future measures involving aviation, fisheries, and



	international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Islands accords more favourable treatment in this area.	maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Citizens of the United States and its territories are exempt from certain labour and immigration requirements.	United States and its territories (Guam and the Commonwealth of Northern Mariana Islands).	Historical links to the United States.
All sectors	Citizens of the Federated States of Micronesia and Palau are exempt from certain labour and immigration requirements.	The Federated States of Micronesia and Palau	Regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services,	Any country to which the Republic of the Marshall Islands accords more	Management of cultural industries.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



	entertainment services and libraries, archives, museums and other cultural services.	favourable treatment in this area.	
Maritime transport	<p>Transport between the Republic of the Marshall Islands, Palau, and the Federated States of Micronesia is not subject to approval and issuance of an Entry Assurance Certificate by the Micronesian Shipping Commission.</p> <p>Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of Palau and the Federated States of Micronesia that use vessels registered in Palau and the Federated States of Micronesia, and that employ citizens of Palau and the Federated States of Micronesia.</p> <p>Preferences may also be granted with respect to freight forwarders.</p>	Members of the Micronesia Shipping Commission (Palau and the Federated States of Micronesia).	The Micronesian Shipping Commission regulates international shipping to and from the Republic of the Marshall Islands, Palau, and the Federation of Micronesian States.
Maritime transport	Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of countries that are parties to the Central Pacific Shipping Commission that use vessels registered in member countries, and that employ citizens of member countries.	Members of the Central Pacific Shipping Commission (currently: Kiribati, Tuvalu, Nauru).	The Central Pacific Shipping Commission regulates international shipping to and from the Republic of the Marshall Islands, Kiribati, Tuvalu and Nauru.
Health and Social Services	Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social	Any country to which the Republic of the Marshall Islands grants more	Management of core government functions.



	<p>services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	<p>favourable treatment in these areas.</p>	
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## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF SAMOA

1. Samoa specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which Samoa accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement	Any country to which Samoa accords more favourable treatment in this area.	Management of existing and future measures involving aviation, fisheries, and maritime matters.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.		
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Samoa accords more favourable treatment in this area.	Management of cultural industries.
Audiovisual services	Measures based upon co-production agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.	Countries with which bilateral or plurilateral agreements are in force, now or in the future.	The aim of these agreements is to promote cultural links between the countries concerned.

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<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau, and Wallis and Futuna.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
Audiovisual services	Measures granting the benefit of support programmes to audiovisual works and suppliers of such works meeting certain origin criteria.	Countries with which bilateral and plurilateral agreements are in force, now or in the future.	These programmes aim at preserving and promoting the cultural identity of countries with which Samoa has long-standing cultural links.
Audiovisual services	Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	Countries with which bilateral or plurilateral agreements are in force, now or in the future.	These measures aim, within the sector, to promote cultural values both within Samoa and with other countries, including in the region.
Health and social services	<p>Any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security or insurance;</li> <li>- social security or insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which Samoa accords more favourable treatment in this area.	Management of core government functions.



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF SOLOMON ISLANDS

1. Solomon Islands specifies below a list of most-favoured-nation exemptions from for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA) and the <i>Melanesian Spearhead Group (MSG) Agreement</i>.</p>	Any country to which Solomon Islands accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable	Any country to which	Management of existing and future



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
	treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Solomon Islands accords more favourable treatment in this area	measures involving aviation, fisheries, and maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Solomon Islands accords more favourable treatment in this area.	Management of cultural industries.
All sectors	Any measure with respect to the provision of law	Any country to which	Management of law enforcement,

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	enforcement and correctional services, and the following services to the extent that they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public utilities, public transport and public housing.	Solomon Islands accords more favourable treatment in this area.	correctional and other social services.
Health and social services	<p>Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which Solomon Islands grants more favourable treatment in these areas.	Management of core government functions.



## **ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)**

### **SCHEDULE OF TONGA**

1. Tonga specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured Nation Treatment) of Chapter 9 (Investment).

<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the Pacific Island Countries Trade Agreement (PICTA).</p>	Any country to which Tonga accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral	Any country to which Tonga accords more	Management of existing and future measures involving aviation, fisheries, and



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	favourable treatment in this area.	maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
Audiovisual services - Production and distribution of television programmes and cinematographic works	Measures based upon co-production agreements of audio-visual works, which confer National Treatment to audio-visual works covered by such agreements.	Countries with which such bilateral or plurilateral agreements are in force, now or in the future.	The aim of these agreements is to promote cultural links between the countries concerned.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau, and Wallis and Futuna.



<b>Sector or Sub-Sector</b>	<b>Exemption</b>	<b>Applicable countries and territories</b>	<b>Conditions creating the need for the exemption</b>
Audiovisual Services - Production and distribution of television programmes and cinematographic works	Measures granting the benefit of support programmes to audio-visual works, and suppliers of such works meeting origin criteria.	Countries with which bilateral and plurilateral agreements are in force, now or in the future, in the area of cultural cooperation.	These programmes aim at preserving and promoting the cultural identity of countries with which Tonga has a long-standing cultural links.
Audiovisual services - Production and distribution of audio-visual works through broadcasting transmission to the public	Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	Countries with which bilateral or plurilateral agreements are in force, now or in the future, in the area of cultural cooperation.	These measures aim, within the sector, to promote cultural values both within Tonga, and with other countries, including in the region.
Health and Social Services	Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose: - income security and insurance; - social security and insurance;	Any country to which Tonga grants more favourable treatment in these areas.	Management of core government functions.



Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
	<ul style="list-style-type: none"> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>		



## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF TUVALU

1. Tuvalu specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA).</p>	Any country to which Tuvalu accords more favourable treatment in this area.	Management of existing trade agreements.
All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the	Any country to which Tuvalu accords more favourable treatment in	Management of existing and future measures involving aviation, fisheries, and maritime matters.



	date of entry into force of this Agreement involving: (a) aviation (b) fisheries; or (c) maritime matters, including salvage.	this area.	
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations	Management of regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Tuvalu accords more favourable treatment in this area.	Management of cultural industries.
Maritime transport	Priority consideration for the issuance of Entry Assurance Certificate is given to carriers that are wholly-owned by citizens of countries that are parties to the Central Pacific Shipping Commission at the time of signature of, and after entry into force of this agreement, that use vessels registered in member countries, and that employ citizens of member countries.	Members of the Central Pacific Shipping Commission (currently: Kiribati, the Republic of the Marshall Islands, Nauru, and Tuvalu).	The Central Pacific Shipping Commission regulates international shipping among its member countries.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



Health and social services	<p>Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"> <li>- income security and insurance;</li> <li>- social security and insurance;</li> <li>- social welfare;</li> <li>- public education;</li> <li>- public training;</li> <li>- health;</li> <li>- child care;</li> <li>- public utilities;</li> <li>- public transport; and</li> <li>- public housing.</li> </ul>	Any country to which Tuvalu grants more favourable treatment in these areas.	Management of core government functions.
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## ANNEX I - LIST OF MOST-FAVOURED-NATION EXEMPTIONS (CHAPTER 7 AND CHAPTER 9)

### SCHEDULE OF VANUATU

1. Vanuatu specifies below a list of most-favoured-nation exemptions for commitments under Article 3, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 7 (Trade in Services), and under Article 7, paragraph 2 (Most-Favoured-Nation Treatment) of Chapter 9 (Investment).

Sector or Sub-Sector	Exemption	Applicable countries and territories	Conditions creating the need for the exemption
All sectors	<p>Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed prior to the date of entry into force of this Agreement.</p> <p>For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral, regional or multilateral international agreement, including the expansion of an agreement covering only trade in goods to trade in services or investment. For the avoidance of doubt, this includes measures adopted or maintained under any existing or future protocol to the <i>Pacific Island Countries Trade Agreement</i> (PICTA), the <i>Melanesian Spearhead Group (MSG) Agreement</i>, and any bilateral arrangement with the state of New Caledonia.</p>	Any country to which Vanuatu accords more favourable treatment in this area.	Management of existing trade agreements.



All sectors	Any measure that accords more favourable treatment to parties to any bilateral or multilateral international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; or (c) maritime matters, including salvage.	Any country to which Vanuatu accords more favourable treatment in this area.	Management of existing and future measures involving aviation, fisheries, and maritime matters.
All sectors	Any measure that accords more favourable treatment under any bilateral or regional agreement with the countries and territories specified in the next column and that is signed after the entry into force of this Agreement.	Pacific Island Countries and territories <sup>1</sup> that are not Parties to this Agreement and countries classified as least-developed countries by the United Nations.	Management of regional integration.
All sectors	Any measure with respect to the creative arts, cultural heritage and other cultural industries, including audiovisual and broadcasting services, entertainment services and libraries, archives, museums and other cultural services.	Any country to which Vanuatu accords more favourable treatment in this area.	Management of cultural industries.
All sectors	Any measure with respect to the provision of law enforcement and correctional services and the following services to the extent that they are	Any country to which Vanuatu grants more favourable treatment in	Management of core government functions.

<sup>1</sup> American Samoa, Commonwealth of the Northern Mariana Islands, French Polynesia, Guam, New Caledonia, Pitcairn, Tokelau and Wallis and Futuna.



	<p>social services established or maintained for a public purpose:</p> <ul style="list-style-type: none"><li>- income security or insurance;</li><li>- social security or insurance;</li><li>- social welfare;</li><li>- public education;</li><li>- public training;</li><li>- health;</li><li>- child care;</li><li>- public utilities;</li><li>- public transport; and</li><li>- public housing.</li></ul>	<p>these areas.</p>	
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## SCHEDULE OF COMMITMENTS ON TARIFFS FOR SOLOMON ISLANDS (HS2012) – PART I

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
01012100	-- Pure-bred breeding animals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01012900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01013000	-- Asses	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01019000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01022100	-- Pure-bred breeding animals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01022900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01023100	-- Pure-bred breeding animals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01023900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01029000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01031000	-- Pure-bred breeding animals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01039100	-- Weighing less than 50 kg	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01039200	-- Weighing 50 kg or more	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01041000	-- Sheep	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01042000	-- Goats	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01051100	-- Fowls of the species Gallus domesticus	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01051200	-- Turkeys	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01051300	-- Ducks	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01051400	-- Geese	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01051500	-- Guinea fowls	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01059400	-- Fowls of the species Gallus domesticus	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01059900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061100	-- Primates	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061210	--- Dolphins and porpoises	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061290	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061300	-- Camels and other camelids (Camelidae)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061400	-- Rabbits and hares	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01061900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01062000	-- Reptiles (including snakes and turtles)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063100	-- Birds of prey	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063300	-- Ostriches; emus (Dromaius novaehollandiae)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063910	--- Wild	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063920	--- Domesticated	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01063990	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01064100	-- Bees	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01064900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
01069000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02011000	-- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02012000	-- Other cuts with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02013000	-- Boneless	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02021000	-- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02022000	-- Other cuts with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02023000	-- Boneless	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02031100	-- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02031200	-- Hams, shoulders and cuts thereof, with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02031900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02032100	-- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02032200	-- Hams, shoulders and cuts thereof, with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02032900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
02041000	-- Carcasses and half-carcasses of lamb, fresh or chilled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02042100	-- Carcasses and half-carcasses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02042200	-- Other cuts with bone in	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02042300	-- Boneless	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02043000	-- Carcasses and half-carcasses of lamb, frozen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02044100	-- Carcasses and half-carcasses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02044200	-- Other cuts with bone in	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02044300	-- Boneless	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
02045000	-- Meat of goats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



[illegible]



[illegible]







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
03033100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03033200	-- Plaice (Pleuronectes platessa)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03033300	-- Sole (Solea spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03033400	-- Turbots (Psetta maxima)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03033900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034100	-- Albacore or longfinned tunas (Thunnus alalunga)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034200	-- Yellowfin tunas (Thunnus albacares)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034300	-- Skipjack or strip-bellied bonito	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034400	-- Bigeye tunas (Thunnus obesus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034500	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034600	-- Southern bluefin tunas (Thunnus maccoyii)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03034900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035100	-- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035300	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035400	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035500	-- Jack and horse mackerel (Trachurus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035600	-- Cobia (Rachycentron canadum)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03035700	-- Swordfish (Xiphias gladius)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036300	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036400	-- Haddock (Melanogrammus aeglefinus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036500	-- Coalfish (Pollachius virens)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036600	-- Hake (Merluccius spp., Urophycis spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036700	-- Alaska Pollack (Theragra chalcogramma)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036800	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03036900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03038100	-- Dogfish and other sharks	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03038200	-- Rays and skates (Rajidae)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03038300	-- Toothfish (Dissostichus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03038400	-- Seabass (Dicentrarchus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03038900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03039000	-- Livers and roes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03043100	-- Tilapias (Oreochromis spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03043200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03043300	-- Nile Perch (Lates niloticus)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03043900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
03048100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbushca, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048200	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048300	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048400	-- Swordfish (Xiphias gladius)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048500	-- Toothfish (Dissostichus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048600	-- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048700	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03048900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049100	-- Swordfish (Xiphias gladius)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049200	-- Toothfish (Dissostichus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049300	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049400	-- Alaska Pollack (Theragra chalcogramma)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049500	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanoniidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03049900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03051000	-- Flours, meals and pellets of fish, fit for human consumption	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03052000	-- Livers and roes of fish, dried, smoked, salted or in brine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03053100	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







[illegible]



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
04071900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
04072100	-- Of fowls of the species Gallus domesticus	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04072900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04079000	-- Others	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04081100	-- Dried	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04081900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04089100	-- Dried	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04089900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04090000	- Natural honey.	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04100000	- Edible products of animal origin, not elsewhere specified or included.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05010000	- Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05021000	-- Pigs' hogs' or boars' bristles and hair and waste thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05040000	- Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05051000	-- Feathers of a kind used for stuffing; down	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05061000	-- Ossein and bones treated with acid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05071010	--- Turtle or tortoise shell unworked or simply prepared	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05071090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05079010	--- Turtle or tortoise shell unworked or simply prepared	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05079090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080010	--- Coral and similar materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080020	--- Black coral	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080030	--- Sea fan (Gorgonians)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080091	---- Shells of molluscs, crustaceans or echinoderms and cuttle- bone simply prepared	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080092	---- Trochus shell, Green snail and blacklips	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080093	---- Blanks of subheading 0508.0092	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05080099	---- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05100010	--- Ambergris	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05100090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05111000	-- Bovine semen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05119100	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
05119900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06011000	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06012000	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06021000	-- Unrooted cuttings and slips	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06022000	-- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06023000	-- Rhododendrons and azaleas, grafted or not	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06024000	-- Roses, grafted or not	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06031100	-- Roses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06031200	-- Carnations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06031300	-- Orchids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
06031400	-- Chrysanthemums	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
07133100	-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07133200	-- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07133300	-- Kidney beans, including white pea beans (Phaseolus vulgaris)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07133400	-- Bambara beans (Vigna subterranea or Voandzeia subterranea)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07133500	-- Cow peas (Vigna unguiculata)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07133900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07134000	-- Lentils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
07135000	-- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07136000	-- Pigeon peas (Cajanus cajan)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07139000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07141000	-- Manioc (cassava)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07142000	-- Sweet potatoes	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07143000	-- Yams (Dioscorea spp.)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07144000	-- Taro (Colocasia spp.)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07145000	-- Yautia (Xanthosoma spp.)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
07149000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08011100	-- Desiccated	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08011200	-- In the inner shell (endocarp)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08011900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08012100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08012200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08013100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08013200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08021100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08021200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08022100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08022200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08023100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08023200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08024100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08024200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08025100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08025200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08026100	-- In shell	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08026200	-- Shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08027000	-- Kola nuts (Cola spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08028000	-- Areca nuts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08031000	-- Plantains	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08039000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08041000	-- Dates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08042000	-- Figs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08043000	-- Pineapples	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08044000	-- Avocados	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08045000	-- Guavas, mangoes and mangosteens	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08051000	-- Oranges	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08052000	-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08054000	-- Grapefruit, including pomelos	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08055000	-- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08059000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08061000	-- Fresh	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08062000	-- Dried	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
08071100	-- Watermelons	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08071900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08072000	-- Papaws (papayas)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08081000	-- Apples	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
08083000	-- Pears	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
09083200	- -- Crushed or ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09092100	- -- Neither crushed nor ground	10%	U	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09092200	- -- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09093100	- -- Neither crushed nor ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09093200	- -- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09096100	- -- Neither crushed nor ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09096200	- -- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09101100	- -- Neither crushed nor ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09101200	- -- Crushed or ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09102000	- -- Saffron	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09103000	- -- Turmeric (curcuma)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09109100	- -- Mixtures referred to in Note 1 (b) to this Chapter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09109900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10011100	- -- Seed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
10011900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
10019100	- -- Seed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
10019900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
10021000	- -- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10029000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10031000	- -- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10039000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10041000	- -- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10049000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10051000	- -- Seed	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10059000	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10061000	- -- Rice in the husk (paddy or rough)	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10062000	- -- Husked (brown) rice	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10063000	- -- Semi-milled or wholly milled rice, whether or not polished or glazed	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10064000	- -- Broken rice	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10071000	- -- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10079000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10081000	- -- Buckwheat	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10082100	- -- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10082900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10083000	- -- Canary seeds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10084000	- -- Fonio (Digitaria spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10085000	- -- Quinoa (Chenopodium quinoa)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10086000	- -- Triticale	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10089000	- -- Other cereals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11010000	- Wheat or meslin flour.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11022000	- -- Maize (corn) flour	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11029000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031100	- -- Of wheat	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031300	- -- Of maize (corn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031900	- -- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11032000	- -- Pellets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11041200	- -- Of oats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11041900	- -- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042200	- -- Of oats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042300	- -- Of maize (corn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042900	- -- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11043000	- -- Germ of cereals, whole, rolled, flaked or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11051000	- -- Flour, meal and powder	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11052000	- -- Flakes, granules and pellets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11061000	- -- Of the dried leguminous vegetables of heading 07.13	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11062000	- -- Of sago or of roots or tubers of heading 07.14	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11063000	- -- Of the products of Chapter 8	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11071000	- -- Not roasted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
11072000	- -- Roasted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
11081100	- -- Wheat starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081200	- -- Maize (corn) starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081300	- -- Potato starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081400	- -- Manioc (cassava) starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%</															







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
13022000	- - Pectic substances, pectinates and pectates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13023100	- - - Agar-agar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13023200	- - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13023900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14011000	- - Bamboos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14012010	--- Raw or dried	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14012090	--- Others	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14019000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14042000	- - Cotton linters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14049000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15011000	- - Lard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15012000	- - Other pig fat	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15019000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15021000	- - Tallow	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15029000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15030000	- Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15041000	- - Fish-liver oils and their fractions	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15042000	- - Fats and oils and their fractions, of fish, other than liver oils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15043000	- - Fats and oils and their fractions, of marine mammals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15050000	- Wool grease and fatty substances derived therefrom (including lanolin).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15060000	- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15071000	- - Crude oil, whether or not degummed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15079000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15081000	- - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15089000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15091000	- - Virgin	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15099000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15100000	- Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15111000	- - Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15119000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15121100	- - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15121900	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15122100	- - - Crude oil, whether or not gossypol has been removed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15122900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15131100	- - - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15131900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15132100	- - - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15132900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15141100	- - - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15141900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15149100	- - - Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15149900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15151100	- - - Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15151900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15152100	- - - Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15152900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15153000	- - Castor oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15155000	- - Sesame oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15159000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
15161000	-- Animal fats and oils and their fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15162000	-- Vegetable fats and oils and their fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
15171000	-- Margarine, excluding liquid margarine	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
15179000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
15180000	- 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 15.16; inedible mixtures or preparations of	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15200000	- Glycerol, crude; glycerol waters and glycerol lyes.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15211000	-- Vegetable waxes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15219000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
15220000	- Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16010000	- Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16021000	-- Homogenised preparations	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16022000	-- Of liver of any animal	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16023100	--- Of turkeys	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16023200	--- Of fowls of the species Gallus domesticus	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16023900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16024100	--- Hams and cuts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16024200	--- Shoulders and cuts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16024900	--- Other, including mixtures	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16025000	--- Of bovine animals	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16029000	-- Other, including preparations of blood of any animal	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16030000	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
16041110	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041120	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041190	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041210	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041220	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041290	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041311	---- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041312	---- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041319	---- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041321	---- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041322	---- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041329	---- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041410	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041420	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041490	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041510	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041520	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041590	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041610	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041620	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041690	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041700	-- Eels	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041910	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041920	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16041990	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16042010	--- Preserved in oil	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16042020	--- Preserved in brine	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16042090	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
16043100	-- Caviar	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
16043200	-- Caviar substitutes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
16051010	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
16051020	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052110	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052190	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16053010	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16053090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16054010	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16054090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055100	- -- Oysters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055200	- -- Scallops, including queen scallops	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055300	- -- Mussels	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055400	- -- Cuttle fish and squid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055500	- -- Octopus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055600	- -- Clams, cockles and arkshells	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055700	- -- Abalone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055800	- -- Snails, other than sea snails	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056100	- -- Sea cucumbers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056200	- -- Sea urchins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056300	- -- Jellyfish	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17011200	- -- Beet sugar	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17011300	- -- Cane sugar specified in Subheading Note 2 to this Chapter	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17011400	- -- Other cane sugar	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17019100	- -- Containing added flavouring or colouring matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
17019900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
17021100	- -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17021900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17022000	- -- Maple sugar and maple syrup	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17023000	- -- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17024000	- -- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17025000	- -- Chemically pure fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17026000	- -- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17029000	- -- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17031000	- -- Cane molasses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17039000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17041000	- -- Chewing gum, whether or not sugar-coated	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
17049000	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
18010000	- Cocoa beans, whole or broken, raw or roasted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18020000	- Cocoa shells, husks, skins and other cocoa waste.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18031000	- -- Not defatted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18032000	- -- Wholly or partly defatted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18040000	- Cocoa butter, fat and oil.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18050000	- Cocoa powder, not containing added sugar or other sweetening matter.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18061000	- -- Cocoa powder, containing added sugar or other sweetening matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
18062000	-- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
18063100	-- Filled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
18063200	--- Not filled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
18069000	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
19011000	-- Preparations for infant use, put up for retail sale	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
19012000	-- Mixes and doughs for the preparation of bakers' wares of heading 19.05	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
19019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
19021100	--- Containing eggs	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19021900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19022000	-- Stuffed pasta, whether or not cooked or otherwise prepared	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19023000	-- Other pasta	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19024000	-- Couscous	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19030000	- Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
19041000	-- Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19042000	-- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19043000	-- Bulgur wheat	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19049000	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19051010	--- Whole meal	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19051020	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19052000	-- Gingerbread and the like	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19053110	--- Containing cream or chocolate	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19053190	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19053210	--- Communion wafers	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19053220	--- Containing cream or chocolate	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19053290	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19054000	-- Rusks, toasted bread and similar toasted products	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19059010	--- Ships biscuits or cabin biscuits	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
19059090	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20011000	-- Cucumbers and gherkins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20021000	-- Tomatoes, whole or in pieces	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20031000	-- Mushrooms of the genus Agaricus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20041000	-- Potatoes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20049000	-- Other vegetables and mixtures of vegetables	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20051000	-- Homogenised vegetables	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20052000	-- Potatoes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20054000	-- Peas (Pisum sativum)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20055100	-- Beans, shelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20055900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20056000	-- Asparagus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20057000	-- Olives	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20058000	-- Sweet corn (Zea mays var. saccharata)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20059121	---- Preserved in brine or salt	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20059129	---- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20059911	---- Preserved in brine or salt	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20059919	---- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
20059990	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20060000	- Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20071000	-- Homogenised preparations	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20079100	-- Citrus fruit	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20079900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20081110	--- Peanut butter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20081190	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20081900	-- Other, including mixtures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20082000	-- Pineapples	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20083000	-- Citrus fruit	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20084000	-- Pears	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20085000	-- Apricots	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20086000	-- Cherries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20087000	-- Peaches, including nectarines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20088000	-- Strawberries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089100	-- Palm hearts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089300	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089700	-- Mixtures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20091100	--- Frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20091200	-- Not frozen, of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20091900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20092100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20092900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20093100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20093900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20094100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20094900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20095000	-- Tomato juice	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20096100	--- Of a Brix value not exceeding 30	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20096900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20097100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20097900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20098100	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20098900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20099000	-- Mixtures of juices	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
21011100	--- Extracts, essences and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21011200	--- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21012000	-- 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	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21013000	-- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21021000	-- Active yeasts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
21022000	-- Inactive yeasts; other single-cell micro-organisms, dead	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
21023000	-- Prepared baking powders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
21031000	-- Soya sauce	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
21032000	-- Tomato ketchup and other tomato sauces	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%















Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
25010000	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
25020000	- Unroasted iron pyrites.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25030000	- Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25041000	-- In powder or in flakes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25051000	-- Silica sands and quartz sands	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25061000	-- Quartz	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25062000	-- Quartzite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25070000	- Kaolin and other kaolinic clays, whether or not calcined.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25081000	-- Bentonite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25083000	-- Fire-clay	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25084000	-- Other clays	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25085000	-- Andalusite, kyanite and sillimanite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25086000	-- Mullite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25087000	-- Chamosite or dinas earths	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25090000	- Chalk.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25101000	-- Underground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25102000	-- Ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25111000	- Natural barium sulphate (barites)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25112000	-- Natural barium carbonate (witherite)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25120000	- Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25131000	-- Pumice stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25132000	-- Emery, natural corundum, natural garnet and other natural abrasives	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25140000	- Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25151100	--- Crude or roughly trimmed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25151200	--- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25152000	-- Ecaussine and other calcareous monumental or building stone; alabaster	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25161100	--- Crude or roughly trimmed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25161200	--- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25162000	-- Sandstone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25169000	-- Other monumental or building stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25171000	-- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
26090000	- Tin ores and concentrates.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26100000	- Chromium ores and concentrates.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26110000	- Tungsten ores and concentrates.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26121000	-- Uranium ores and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26122000	-- Thorium ores and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26131000	-- Roasted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26140000	- Titanium ores and concentrates.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26151000	-- Zirconium ores and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26159000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26161000	-- Silver ores and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26169010	--- Alluvial gold and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26169090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26171000	-- Antimony ores and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26179000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26180000	- Granulated slag (slag sand) from the manufacture of iron or steel.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26190000	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26201100	-- Hard zinc spelter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26201900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26202100	--- Leaded gasoline sludges and leaded anti-knock compound sludges	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26202900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26203000	-- Containing mainly copper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26204000	-- Containing mainly aluminium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26206000	- - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26209100	--- Containing antimony, beryllium, cadmium, chromium or their mixtures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26209900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26211000	- - Ash and residues from the incineration of municipal waste	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26219000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27011100	--- Anthracite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27011200	--- Bituminous coal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27011900	--- Other coal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27012000	- - Briquettes, ovoids and similar solid fuels manufactured from coal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27021000	- - Lignite, whether or not pulverised, but not agglomerated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27022000	- - Agglomerated lignite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27030000	- Peat (including peat litter), whether or not agglomerated.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27040000	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27050000	- Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27060000	- Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
27071000	- - Benzol (benzene)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27072000	- - Toluol (toluene)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27073000	- - Xylol (xylenes)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27074000	- - Naphthalene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27075000	- - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27079100	- -- Creosote oils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27079900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27081000	- - Pitch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27082000	- - Pitch coke	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27090000	- Petroleum oils and oils obtained from bituminous minerals, crude.	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.018 per lt	\$0.018 per lt	\$0.018 per lt	\$0.018 per lt	\$0.015 per lt	\$0.015 per lt	\$0.015 per lt	\$0.012 per lt	\$0.012 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	0%	
27101210	--- Motor spirit	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101220	--- Petrol	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101230	--- Diesel	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101240	--- Aviation gasoline	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.045 per lt	\$0.045 per lt	\$0.045 per lt	\$0.045 per lt	\$0.038 per lt	\$0.038 per lt	\$0.038 per lt	\$0.03 per lt	\$0.03 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	0%
27101250	--- Jet fuel and aviation kerosine	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.027 per lt	\$0.027 per lt	\$0.027 per lt	\$0.027 per lt	\$0.023 per lt	\$0.023 per lt	\$0.023 per lt	\$0.018 per lt	\$0.018 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	0%
27101260	--- Other kerosine and white spirit	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.08 per lt	\$0.08 per lt	\$0.08 per lt	\$0.06 per lt	\$0.06 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	0%
27101270	--- Distillate fuels	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.20 per lt	\$0.20 per lt	\$0.20 per lt	\$0.20 per lt	\$0.17 per lt	\$0.17 per lt	\$0.17 per lt	\$0.13 per lt	\$0.13 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	0%
27101280	--- Residual fuel oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27101290	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27101910	--- Lubricating oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27101920	--- Lubricating greases	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27101990	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27102000	- - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the bas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27109100	- -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27109900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27111100	- -- Natural gas	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111200	- -- Propane	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111300	- -- Butanes	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111400	- -- Ethylene, propylene, butylene and butadiene	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111900	- -- Other	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27112100	- -- Natural gas	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27112900	- -- Other	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27121000	- - Petroleum jelly	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27122000	- - Paraffin wax containing by weight less than 0.75 % of oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27129000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27131100	- -- Not calcined	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27131200	- -- Calcined	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27132000	- - Petroleum bitumen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
27139000	- - Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
27141000	-- Bituminous or oil shale and tar sands	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27150000	- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27160000	- Electrical energy. (optional heading)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28011000	-- Chlorine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28012000	-- Iodine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28013000	-- Fluorine; bromine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28020000	- Sulphur, sublimed or precipitated; colloidal sulphur.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28030000	- Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28041000	-- Hydrogen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28042100	-- -- Argon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28042900	-- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28043000	-- Nitrogen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28044000	-- Oxygen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28045000	-- Boron; tellurium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28046100	-- -- Containing by weight not less than 99.99 % of silicon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28046900	-- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28047000	-- Phosphorus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28048000	-- Arsenic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28049000	-- Selenium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28051100	-- -- Sodium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28051200	-- -- Calcium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28051900	-- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28053000	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28054000	-- Mercury	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28061000	-- Hydrogen chloride (hydrochloric acid)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28062000	-- Chlorosulphuric acid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28070000	- Sulphuric acid; oleum.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28080000	- Nitric acid; sulphonitric acids.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28091000	-- Diphosphorus pentaoxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28092000	-- Phosphoric acid and polyphosphoric acids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28100000	- Oxides of boron; boric acids.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28111100	-- Hydrogen fluoride (hydrofluoric acid)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28111900	-- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28112100	-- -- Carbon dioxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28112200	-- -- Silicon dioxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28112900	-- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28121000	-- Chlorides and chloride oxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28131000	-- Carbon disulphide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28141000	-- Anhydrous ammonia	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28142000	-- Ammonia in aqueous solution	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28151100	--- Solid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28151200	--- In aqueous solution (soda lye or liquid soda)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28152000	-- Potassium hydroxide (caustic potash)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28153000	-- Peroxides of sodium or potassium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28161000	-- Hydroxide and peroxide of magnesium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28164000	-- Oxides, hydroxides and peroxides, of strontium or barium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28170000	- Zinc oxide; zinc peroxide.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28181000	-- Artificial corundum, whether or not chemically defined	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
28182000	-- Aluminium oxide, other than artificial corundum	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28183000	-- Aluminium hydroxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28191000	-- Chromium trioxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28199000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28201000	-- Manganese dioxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28209000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28211000	-- Iron oxides and hydroxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28212000	-- Earth colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28220000	- Cobalt oxides and hydroxides; commercial cobalt oxides.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28230000	- Titanium oxides.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28241000	-- Lead monoxide (litharge, massicot)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28249000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28251000	-- Hydrazine and hydroxylamine and their inorganic salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28252000	-- Lithium oxide and hydroxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28253000	-- Vanadium oxides and hydroxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28254000	-- Nickel oxides and hydroxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28255000	-- Copper oxides and hydroxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28256000	-- Germanium oxides and zirconium dioxide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28257000	-- Molybdenum oxides and hydroxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28258000	-- Antimony oxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28259000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28261200	-- Of aluminium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28261900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28263000	-- Sodium hexafluoroaluminate (synthetic cryolite)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28269000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28271000	-- Ammonium chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28272000	-- Calcium chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28273100	-- Of magnesium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28273200	-- Of aluminium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28273500	-- Of nickel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28273900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28274100	-- Of copper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28274900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28275100	--- Bromides of sodium or of potassium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28275900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28276000	-- Iodides and iodide oxides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28281000	-- Commercial calcium hypochlorite and other calcium hypochlorites	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28289000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28291100	--- Of sodium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28291900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28299000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28301000	-- Sodium sulphides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28309000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28311000	-- Of sodium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28319000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28321000	-- Sodium sulphites	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28322000	-- Other sulphites	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28323000	-- Thiosulphates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28331100	--- Disodium sulphate	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28331900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332100	--- Of magnesium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332200	--- Of aluminium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332400	--- Of nickel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332500	--- Of copper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332700	--- Of barium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28332900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28333000	-- Alums	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28334000	-- Peroxosulphates (persulphates)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28341000	-- Nitrites	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28342100	--- Of potassium	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
28342900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	















Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
29061200	--- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29061300	--- Sterols and inositols	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29061900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29062100	--- Benzyl alcohol	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29062900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29071100	--- Phenol (hydroxybenzene) and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29071200	--- Cresols and their salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29071300	--- Octylphenol, nonylphenol and their isomers; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29071500	--- Naphthols and their salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29071900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29072100	--- Resorcinol and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29072200	--- Hydroquinone (quinol) and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29072300	--- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29072900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29081100	--- Pentachlorophenol (ISO)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29081900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29089100	--- Dimoseb (ISO) and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29089200	--- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29089900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29091100	--- Diethyl ether	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29091900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29092000	-- Cyclicanic, cyclicenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29093000	-- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29094300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29094400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29094900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29095000	-- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29096000	-- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29101000	-- Oxirane (ethylene oxide)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29102000	-- Methyloxirane (propylene oxide)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29103000	-- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29104000	-- Dieldrin (ISO, INN)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29109000	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29110000	- Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29121100	-- Methanal (formaldehyde)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29121200	-- Ethanal (acetaldehyde)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29121900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29122100	-- Benzaldehyde	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29122900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29124100	--- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



















[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
29372300	--- Oestrogens and progestogens	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29372900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29375000	--- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29379000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29381000	-- Rutoside (rutin) and its derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29389000	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29391110	--- Concentrate of poppy straw containing 50% or more by weight of alkaloids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29391190	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29391900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29392000	-- Alkaloids of cinchona and their derivatives; salts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29393000	-- Caffeine and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29394100	-- Ephedrine and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29394200	--- Pseudoephedrine (INN) and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29394300	--- Cathine (INN) and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29394400	-- Norephedrine and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29394900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29395100	-- Fenetyline (INN) and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29395900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29396100	-- Ergometrine (INN) and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29396200	-- Ergotamine (INN) and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29396300	-- Lysergic acid and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29396900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29399100	--- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29399900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29400000	- Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29411000	-- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29412000	-- Streptomycins and their derivatives; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29413000	-- Tetracyclines and their derivatives; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29414000	-- Chloramphenicol and its derivatives; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29415000	-- Erythromycin and its derivatives; salts thereof	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29419000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
29420000	- Other organic compounds.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30012000	-- Extracts of glands or other organs or of their secretions	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30019000	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30021000	-- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30022000	-- Vaccines for human medicine	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30023000	-- Vaccines for veterinary medicine	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30029000	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
30031000	-- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30032000	-- Containing other antibiotics	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30033100	--- Containing insulin	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30033900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30034000	-- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30039000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30041000	-- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30042000	-- Containing other antibiotics	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30043100	--- Containing insulin	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30043200	--- Containing corticosteroid hormones, their derivatives or structural analogues	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30043900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30044000	-- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30045000	-- Other medicaments containing vitamins or other products of heading 29.36	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30049000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30051000	-- Adhesive dressings and other articles having an adhesive layer	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30059000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30061000	-- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dent	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30062000	-- Blood-grouping reagents	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30063000	-- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30064000	-- Dental cements and other dental fillings; bone reconstruction cements	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30065000	-- First-aid boxes and kits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30066000	-- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30067000	-- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30069100	--- Appliances identifiable for ostomy use	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
30069200	--- Waste pharmaceuticals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
31010000	-- Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
31021000	-- Urea, whether or not in aqueous solution	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31022100	--- Ammonium sulphate	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31022900	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31023000	-- Ammonium nitrate, whether or not in aqueous solution	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31024000	-- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31025000	-- Sodium nitrate	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31026000	-- Double salts and mixtures of calcium nitrate and ammonium nitrate	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31028000	-- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31029000	-- Other, including mixtures not specified in the foregoing subheadings	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31031000	-- Superphosphates	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31039000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31042000	-- Potassium chloride	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31043000	-- Potassium sulphate	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31049000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
31051000	-- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31052000	-- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31053000	-- Diammonium hydrogenorthophosphate (diammonium phosphate)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31054000	-- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31055100	--- Containing nitrates and phosphates	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31055900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31056000	-- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
31059000	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32011000	-- Quebracho extract	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32012000	-- Wattle extract	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32021000	-- Synthetic organic tanning substances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32030000	- 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.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041100	--- Disperse dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
32041200	- -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041300	- -- Basic dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041400	- -- Direct dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041500	- -- Vat dyes (including those usable in that state as pigments) and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041600	- -- Reactive dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041700	- -- Pigments and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32041900	- -- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32042000	- - Synthetic organic products of a kind used as fluorescent brightening agents	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32049000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32050000	- Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32061100	- -- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32061900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32062000	- - Pigments and preparations based on chromium compounds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32064100	- -- Ultramarine and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32064200	- -- Lithopone and other pigments and preparations based on zinc sulphide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32064900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32065000	- - Inorganic products of a kind used as luminophores	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32071000	- -- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32072000	- - Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32073000	- - Liquid lustres and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32074000	- - Glass frit and other glass, in the form of powder, granules or flakes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32081000	- - Based on polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32082000	- - Based on acrylic or vinyl polymers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32089000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32091000	- - Based on acrylic or vinyl polymers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32099000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32100000	- Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32110000	- Prepared driers.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32121000	- - Stamping foils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32129000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32131000	- - Colours in sets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32139000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32141000	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32149000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32151100	- -- Black	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
32151900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32159000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33011200	--- Of orange	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33011300	--- Of lemon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33011900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012400	--- Of peppermint (Mentha piperita)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012500	-- Of other mints	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33013000	-- Resinoids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33021010	--- Compund alcoholic preparations	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	4%	0%
33021020	--- Containing 57% or more by volume of alcohol	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$16.00 per lt	\$16.00 per lt	\$16.00 per lt	\$16.00 per lt	\$14.00 per lt	\$14.00 per lt	\$14.00 per lt	\$11.00 per lt	\$11.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	0%
33021030	--- Containing more than 0.5%, but less than 57% by Volume of alcohol:	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33021090	--- Other	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33029000	-- Other	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33030000	- Perfumes and toilet waters.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33041000	-- Lip make-up preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33042000	-- Eye make-up preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33043000	-- Manicure or pedicure preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33049100	-- Powders, whether or not compressed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33049900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33051000	-- Shampoos	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33052000	-- Preparations for permanent waving or straightening	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33053000	-- Hair lacquers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33059000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33061000	-- Dentifrices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33062000	-- Yarn used to clean between the teeth (dental floss)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33071000	-- Pre-shave, shaving or after-shave preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33072000	-- Personal deodorants and antiperspirants	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33073000	-- Perfumed bath salts and other bath preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33074100	-- "Agarbatti" and other odoriferous preparations which operate by burning	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33074900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33079000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34011100	-- For toilet use (including medicated products)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34011900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34012000	-- Soap in other forms	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34013000	-- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34021100	-- Anionic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021200	-- Cationic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021300	-- Non-ionic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34022000	-- Preparations put up for retail sale	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34029000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34031100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34031900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%











Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
38011000	-- Artificial graphite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38012000	-- Colloidal or semi-colloidal graphite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38013000	-- Carbonaceous pastes for electrodes and similar pastes for furnace linings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38021000	-- Activated carbon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38030000	-- Tall oil, whether or not refined.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38040000	- Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38051000	-- Gum, wood or sulphate turpentine oils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38061000	-- Rosin and resin acids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38062000	-- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38063000	-- Ester gums	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38070000	- Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38085000	-- Goods specified in Subheading Note 1 to this Chapter	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089100	-- Insecticides	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089200	--- Fungicides	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089300	--- Herbicides, anti-sprouting products and plant-growth regulators	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089400	--- Disinfectants	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089910	--- Rodenticides	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38089990	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
38091000	-- With a basis of amylaceous substances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38099100	-- Of a kind used in the textile or like industries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38099200	-- Of a kind used in the paper or like industries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38099300	-- Of a kind used in the leather or like industries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38101000	-- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38109000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38111100	-- Based on lead compounds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38111900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38112100	--- Containing petroleum oils or oils obtained from bituminous minerals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38112900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38119000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38121000	-- Prepared rubber accelerators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38122000	-- Compound plasticisers for rubber or plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38123000	-- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38130000	- Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
38140000	- Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38151100	-- With nickel or nickel compounds as the active substance	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38151200	-- With precious metal or precious metal compounds as the active substance	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38151900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38159000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38160000	- Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38170000	- Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38180000	- Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38190000	- Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38200000	- Anti-freezing preparations and prepared de-icing fluids.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38210000	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38220000	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38231100	-- Stearic acid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38231200	-- Oleic acid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38231300	-- Tall oil fatty acids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38231900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38237000	-- Industrial fatty alcohols	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38241000	-- Prepared binders for foundry moulds or cores	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38243000	-- Non-agglomerated metal carbides mixed together or with metallic binders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38244000	-- Prepared additives for cements, mortars or concretes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38245000	-- Non-refractory mortars and concretes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38246000	-- Sorbitol other than that of subheading 2905.44	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38247100	--- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
38247200	--- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
39043000	-- Vinyl chloride-vinyl acetate copolymers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39044000	-- Other vinyl chloride copolymers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39045000	-- Vinylidene chloride polymers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39046100	-- Polytetrafluoroethylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39046900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39051200	-- In aqueous dispersion	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39051900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39052100	-- In aqueous dispersion	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39052900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39053000	-- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39059100	-- Copolymers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39059900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39061000	-- Poly(methyl methacrylate)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39071000	-- Polyacetals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39072000	-- Other polyethers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39073000	-- Epoxide resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39074000	-- Polycarbonates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39075000	-- Alkyd resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39076000	-- Poly(ethylene terephthalate)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39077000	-- Poly(lactic acid)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39079100	-- Unsaturated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39079900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39081000	-- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39089000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39091000	-- Urea resins; thiourea resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39092000	-- Melamine resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39093000	-- Other amino-resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39094000	-- Phenolic resins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39095000	-- Polyurethanes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39100000	- Silicones in primary forms.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39111000	-- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39119000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39121100	-- Non-plasticised	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39121200	-- Plasticised	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39122000	-- Cellulose nitrates (including collodions)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39123100	-- Carboxymethylcellulose and its salts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39123900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39131000	-- Alginic acid, its salts and esters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39140000	- Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39151000	-- Of polymers of ethylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39152000	-- Of polymers of styrene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39153000	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39159000	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39161000	-- Of polymers of ethylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39162000	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39169000	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39171000	-- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39172100	-- Of polymers of ethylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39172200	-- Of polymers of propylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39172300	-- Of polymers of vinyl chloride	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39172900	-- Of other plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%</



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
39173200	-- Other, not reinforced or otherwise combined with other materials, without fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39173300	-- Other, not reinforced or otherwise combined with other materials, with fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39173900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39174000	-- Fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39181000	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39189000	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39191000	-- In lrolls of a width not exceeding 20 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39199000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39201000	-- Of polymers of ethylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39202000	-- Of polymers of propylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39203000	-- Of polymers of styrene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39204300	-- Containing by weight not less than 6 % of plasticisers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39204900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39205100	-- Of poly(methyl methacrylate)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39205900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206100	-- Of polycarbonates	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206200	-- Of poly(ethylene terephthalate)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206300	-- Of unsaturated polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206900	-- Of other polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207100	-- Of regenerated cellulose	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207300	-- Of cellulose acetate	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207900	-- Of other cellulose derivatives	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209100	-- Of poly(vinyl butyral)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209200	-- Of polyamides	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209300	-- Of amino-resins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209400	-- Of phenolic resins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209900	-- Of other plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39211100	-- Of polymers of styrene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211200	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211300	-- Of polyurethanes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211400	-- Of regenerated cellulose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211900	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39219000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39221000	-- Baths, shower-baths, sinks and wash-basins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39222000	-- Lavatory seats and covers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39229000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39231000	-- Boxes, cases, crates and similar articles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39232100	-- Of polymers of ethylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39232900	-- Of other plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39233000	-- Carboys, bottles, flasks and similar articles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39234000	-- Spools, cops, bobbins and similar supports	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39235000	-- Stoppers, lids, caps and other closures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39239000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39241000	-- Tableware and kitchenware	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39249000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39251000	-- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39252000	-- Doors, windows and their frames and thresholds for doors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39253000	-- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39259010	--- Gutters with or without fittings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39259090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39261000	-- Office or school supplies	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39262000	-- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
40103200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103300	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103400	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40111000	-- Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40112000	-- Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40113000	-- Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40114000	-- Of a kind used on motorcycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40115000	-- Of a kind used on bicycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40116100	-- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40116200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40116300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40116900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40119200	-- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40119300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40119400	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40119900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40121100	-- Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40121200	-- Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40121300	-- Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40121900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40122000	-- Used pneumatic tyres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40129000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40131000	-- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
40132000	-- Of a kind used on bicycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40139000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40141000	-- Sheath contraceptives	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40151100	-- Surgical	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40151900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40159000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
40161000	-- Of cellular rubber	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169100	--- Floor coverings and mats	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169200	--- Erasers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169300	--- Gaskets, washers and other seals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169400	--- Boat or dock fenders, whether or not inflatable	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169500	--- Other inflatable articles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40169900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
40170000	- Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41012000	-- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41015000	-- Whole hides and skins, of a weight exceeding 16 kg	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41019000	-- Other, including butts, bends and bellies	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41021000	-- With wool on	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41022100	--- Pickled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41022900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41032010	--- Crocodile skin	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41032090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41033000	-- Of swine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41041100	-- Full grains, unsplit; grain splits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41041900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41044100	-- Full grains, unsplit; grain splits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41044900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41051000	-- In the wet state (including wet-blue)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41053000	-- In the dry state (crust)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41062100	--- In the wet state (including wet-blue)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41062200	--- In the dry state (crust)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41063100	--- In the wet state (including wet-blue)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41063200	--- In the dry state (crust)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41064000	-- Of reptiles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41069100	--- In the wet state (including wet-blue)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41069200	--- In the dry state (crust)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41071100	-- Full grains, unsplit	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41071200	-- Grain splits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41071900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41079100	--- Full grains, unsplit	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41079200	--- Grain splits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41079900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41120000	- Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41131000	-- Of goats or kids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41132000	-- Of swine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41133000	-- Of reptiles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
41141000	-- Chamois (including combination chamois) leather	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%











Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
44034939	---- Terminalia Calamansanai Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034940	---- Terminalia Calamansanai Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034941	---- Canarium (Gnali) Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034942	---- Canarium (Gnali) Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034943	---- Canarium (Gnali) Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034944	---- Canarium (Gnali) Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034945	---- Burkella Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034946	---- Burkella Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034947	---- Burkella Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034948	---- Burkella Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034949	---- Celtis Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034950	---- Celtis Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034951	---- Celtis Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034952	---- Celtis Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034953	---- Alstonia (Milky pine) Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034954	---- Alstonia (Milky pine) Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034955	---- Alstonia (Milky pine) Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034956	---- Alstonia (Milky pine) Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034957	---- Dysoxylum Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034958	---- Dysoxylum Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034959	---- Dysoxylum Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034960	---- Dysoxylum Low Grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034961	---- Eugenia ( Water gum ) Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034962	---- Eugenia ( Water gum ) Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034963	---- Eugenia ( Water gum ) Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034964	---- Eugenia ( Water gum ) Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034965	---- Endospermum Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034966	---- Endospermum Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034967	---- Endospermum Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034968	---- Endospermum Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034969	---- Amoora Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034970	---- Amoora Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034971	---- Amoora Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034972	---- Amoora Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034973	---- Camnosperma Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034974	---- Camnosperma Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034975	---- Camnosperma Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034976	---- Camnosperma Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034977	---- Maranthes Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034978	---- Maranthes Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034979	---- Maranthes Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034980	---- Maranthes Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034981	---- Parinari Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034982	---- Parinari Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034983	---- Parinari Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034984	---- Parinari Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034996	---- Others Mixed Species Regular	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034997	---- Others Mixed Species Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034998	---- Others Mixed Species Supper Small	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44034999	---- Others Mixed Species Low grade	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44039100	-- Of oak (Quercus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44039200	-- Of beech (Fagus spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44039900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44041000	-- Coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44042000	-- Non-coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44050000	- Wood wool; wood flour.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44061000	-- Not impregnated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
44071000	-- Coniferous	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
44072100	-- Mahogany (Swietenia spp.)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
44072200	-- Virola, Imbuia and Balsa	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
44185000	-- Shingles and shakes	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44186000	-- Posts and beams	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44187100	--- For mosaic floors	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44187200	--- Other, multilayer	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44187900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44189000	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44190000	- Tableware and kitchenware, of wood.	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44201000	-- Statuettes and other ornaments, of wood	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44209000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44211000	-- Clothes hangers	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
44219000	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
45011000	-- Natural cork, raw or simply prepared	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45020000	- Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45031000	-- Corks and stoppers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45041000	-- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
45049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46012100	--- Of bamboo	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46012200	--- Of rattan	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46012900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46019200	--- Of bamboo	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46019300	--- Of rattan	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46019400	--- Of other vegetable materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46019900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46021100	--- Of bamboo	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46021200	--- Of rattan	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46021900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
46029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47010000	- Mechanical wood pulp.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47020000	- Chemical wood pulp, dissolving grades.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47031100	--- Coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47031900	--- Non-coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47032100	--- Coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47032900	--- Non-coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47041100	--- Coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47041900	--- Non-coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47042100	--- Coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47042900	--- Non-coniferous	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47050000	- Wood pulp obtained by a combination of mechanical and chemical pulping processes.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47061000	-- Cotton linters pulp	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47062000	-- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47063000	-- Other, of bamboo	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47069100	-- Mechanical	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47069200	-- Chemical	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47069300	-- Obtained by a combination of mechanical and chemical processes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47071000	-- Unbleached kraft paper or paperboard or corrugated paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47072000	-- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
47073000	-- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
47079000	-- Other, including unsorted waste and scrap	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
48010000	- Newsprint, in rolls or sheets.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
48021000	-- Hand-made paper and paperboard	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48022000	-- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48024000	-- Wallpaper base	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48025400	-- Weighing less than 40 g/m²	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48025500	-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48025600	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48025700	-- Other, weighing 40 g/m² or more but not more than 150 g/m²	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48025800	-- Weighing more than 150 g/m²	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48026100	--- In rolls	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48026200	--- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48026900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
48030000	- Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- dec	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48041100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48041900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48042100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48042900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48043100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48043900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48044100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48044200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48044900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48045100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48045200	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48045900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48051100	-- Semi-chemical fluting paper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48051200	-- Straw fluting paper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48051900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48052400	--- Weighing 150 g/m² or less	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48052500	-- Weighing more than 150 g/m²	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48053000	-- Sulphite wrapping paper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48054000	-- Filter paper and paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48055000	-- Felt paper and paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48059100	--- Weighing 150 g/m² or less	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
48059200	--- Weighing more than 150 g/m² but less than 225 g/m²	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%











[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
51053900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51054000	-- Coarse animal hair, carded or combed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51061000	-- Containing 85 % or more by weight of wool	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51062000	-- Containing less than 85 % by weight of wool	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51071000	-- Containing 85 % or more by weight of wool	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51072000	-- Containing less than 85 % by weight of wool	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51081000	-- Carded	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51082000	-- Combed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51091000	-- Containing 85 % or more by weight of wool or of fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51099000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51100000	- Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51111100	-- Of a weight not exceeding 300 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51111900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51112000	-- Other, mixed mainly or solely with man-made filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51113000	-- Other, mixed mainly or solely with man-made staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51119000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51121100	-- Of a weight not exceeding 200 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51121900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51122000	-- Other, mixed mainly or solely with man-made filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51123000	-- Other, mixed mainly or solely with man-made staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
51130000	- Woven fabrics of coarse animal hair or of horsehair.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52010000	- Cotton, not carded or combed.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52021000	-- Yarn waste (including thread waste)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52029100	-- Garnetted stock	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52029900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52030000	- Cotton, carded or combed.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52041100	-- Containing 85 % or more by weight of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52041900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52042000	-- Put up for retail sale	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52051100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52051200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52051300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52051400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52051500	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
52052100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
52063300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52063400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52063500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52064100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52064200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52064300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52064400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52064500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52071000	-- Containing 85 % or more by weight of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52081100	-- Plain weave, weighing not more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52081200	-- Plain weave, weighing more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52081300	-- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52081900	-- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52082100	-- Plain weave, weighing not more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52082200	-- Plain weave, weighing more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52082300	-- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52082900	-- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52083100	-- Plain weave, weighing not more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52083200	-- Plain weave, weighing more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52083300	-- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52083900	-- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52084100	-- Plain weave, weighing not more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52084200	-- Plain weave, weighing more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52084300	-- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52084900	-- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52085100	-- Plain weave, weighing not more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
52085200	-- Plain weave, weighing more than 100 g/m2	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52085900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52091100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52091200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52091900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52092100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52092200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52092900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52093100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52093200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52093900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52094100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52094200	--- Denim	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52094300	--- Other fabrics of 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52094900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52095100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52095200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52095900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52101100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52101900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52102100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52102900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52103100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52103200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52103900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52104100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52104900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52105100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52105900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52111100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52111200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52111900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52112000	--- Bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52113100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52113200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52113900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52114100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52114200	--- Denim	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52114300	--- Other fabrics of 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52114900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52115100	--- Plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52115200	--- 3-thread or 4-thread twill, including cross twill	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52115900	--- Other fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52121100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52121200	--- Bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52121300	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52121400	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52121500	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52122100	--- Unbleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52122200	--- Bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52122300	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52122400	--- Of Yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
52122500	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53011000	--- Flax, raw or retted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53012100	--- Broken or scutched	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53012900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53013000	--- Flax tow and waste	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53021000	-- True hemp, raw or retted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53031000	-- Jute and other textile bast fibres, raw or retted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
54050000	- Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54060000	- Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54071000	-- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54072000	-- Woven fabrics obtained from strip or the like	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54073000	-- Fabrics specified in Note 9 to Section XI	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54076100	--- Containing 85 % or more by weight of non-textured polyester filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54076900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54081000	-- Woven fabrics obtained from high tenacity yarn of viscose rayon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55011000	-- Of nylon or other polyamides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55012000	-- Of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55013000	-- Acrylic or modacrylic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55014000	-- Of polypropylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55020000	- Artificial filament tow.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55031100	--- Of aramids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55031900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55032000	-- Of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55033000	-- Acrylic or modacrylic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55034000	-- Of polypropylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55041000	-- Of viscose rayon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55051000	-- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55052000	-- Of artificial fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55061000	-- Of nylon or other polyamides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55062000	-- Of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55063000	-- Acrylic or modacrylic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
55134900	--- Other woven fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55141100	--- Of polyester staple fibres, plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55141200	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55141900	--- Other woven fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55142100	--- Of polyester staple fibres, plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55142200	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55142300	--- Other woven fabrics of polyester staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55142900	--- Other woven fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55143000	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55144100	--- Of polyester staple fibres, plain weave	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55144200	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55144300	--- Other woven fabrics of polyester staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55144900	--- Other woven fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55151100	--- Mixed mainly or solely with viscose rayon staple fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55151200	--- Mixed mainly or solely with man-made filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55151300	--- Mixed mainly or solely with wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55151900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55152100	--- Mixed mainly or solely with man-made filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55152200	--- Mixed mainly or solely with wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55152900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55159100	--- Mixed mainly or solely with man-made filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55159900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55161100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55161200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55161300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55161400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55162100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55162200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55162300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55162400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55163100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55163200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55163300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55163400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55164100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55164200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55164300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55164400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55169100	--- Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55169200	--- Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55169300	--- Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
55169400	--- Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56012100	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56012200	--- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56012900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56013000	-- Textile flock and dust and mill neps	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56021000	-- Needleloom felt and stitch-bonded fibre fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56022100	--- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56022900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56029000	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56031100	--- Weighing not more than 25 g/m²	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56031200	--- Weighing more than 25 g/m² but not more than 70 g/m²	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
56031300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56031400	-- Weighing more than 150 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56039100	-- Weighing not more than 25 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56039200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56039300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56039400	-- Weighing more than 150 g/m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56041000	-- Rubber thread and cord, textile covered	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56050000	- Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56060000	- Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56072100	-- Binder or baler twine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56072900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56074100	-- Binder or baler twine	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56074900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56075000	-- Of other synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56081100	-- Made up fishing nets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56081910	--- Mosquito nets	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56081990	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56089010	--- Mosquito nets	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56089090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
56090000	- Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57011000	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57019000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57021000	-- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57022000	-- Floor coverings of coconut fibres (coir)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57023100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57023200	-- Of man-made textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57023900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57024100	--- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57024200	--- Of man-made textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57024900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57025000	-- Other, not of pile construction, not made up	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57029100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57029200	--- Of man-made textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57029900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57031000	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57032000	-- Of nylon or other polyamides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57033000	-- Of other man-made textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57039000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57041000	-- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
57050000	- Other carpets and other textile floor coverings, whether or not made up.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
58011000	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	







[illegible]



[illegible]



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
62019900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62021100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62021200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62021300	--- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62021900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62029100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62029200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62029300	--- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62029900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62031100	-- Of wool or fine animal hair	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62031200	--- Of synthetic fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62031900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62032200	--- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62032300	--- Of synthetic fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62032900	--- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62033100	-- Of wool or fine animal hair	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62033200	--- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62033300	--- Of synthetic fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62033900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62034100	-- Of wool or fine animal hair	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62034200	--- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62034300	--- Of synthetic fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62034900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
62041100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62041200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62041300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62041900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62042100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62042200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62042300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62042900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62043100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62043200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62043300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62043900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62044100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62044200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62044300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62044400	--- Of artificial fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62044900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62045100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62045200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62045300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62045900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62046100	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62046200	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62046300	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62046900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62052000	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62053000	-- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62059000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62061000	-- Of silk or silk waste	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62062000	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62063000	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62064000	-- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62069000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62071100	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62071900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62072100	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62072200	--- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62072900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62079100	--- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62079900	-- Of other textile materials	10%	10%	8%	8%	8%																							



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
62101000	-- Of fabrics of heading 56.02 or 56.03	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62102000	-- Other garments, of the type described in subheadings 6201.11 to 6201.19	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62103000	-- Other garments, of the type described in subheadings 6202.11 to 6202.19	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62104000	-- Other men's or boys' garments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62105000	-- Other women's or girls' garments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62111100	-- Men's or boys'	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62111200	-- Women's or girls'	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62112000	-- Ski suits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62113200	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62113300	-- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62113900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62114200	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62114300	-- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62114900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62121000	-- Brassieres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62122000	-- Girdles and panty-girdles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62123000	-- Corselettes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62132000	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62139000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62141000	-- Of silk or silk waste	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62142000	-- Of wool or fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62143000	-- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62144000	-- Of artificial fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62149000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62151000	-- Of silk or silk waste	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62152000	-- Of man-made fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62159000	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62160000	- Gloves, mittens and mitts.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62171000	-- Accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
62179000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63011000	-- Electric blankets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63012000	-- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63013000	-- Blankets (other than electric blankets) and travelling rugs, of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63014000	-- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63019000	-- Other blankets and travelling rugs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63021000	-- Bed linen, knitted or crocheted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63022100	-- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63022200	-- Of man-made fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63022900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63023100	-- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63023200	-- Of man-made fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63023900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63024000	-- Table linen, knitted or crocheted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63025100	-- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63025300	-- Of man-made fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63025900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63026000	-- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63029100	-- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63029300	-- Of man-made fibres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63029900	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
63031200	-- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63031900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63039100	-- Of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63039200	-- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63039900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
63041100	-- Knitted or crocheted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63041900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63049100	--- Knitted or crocheted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63049200	--- Not knitted or crocheted, of cotton	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63049300	--- Not knitted or crocheted, of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63049900	--- Not knitted or crocheted, of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63051000	-- Of jute or of other textile bast fibres of heading 53.03	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63052000	-- Of cotton	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63053200	--- Flexible intermediate bulk containers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63053300	--- Other, of polyethylene or polypropylene strip or the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63053900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63059000	-- Of other textile materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63061200	-- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63061900	-- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63062200	--- Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63062900	--- Of other textile materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63063000	-- Sails	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63064000	-- Pneumatic mattresses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63071000	-- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63072000	-- Life-jackets and life-belts	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63080000	- Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63090000	- Worn clothing and other worn articles.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
63101000	-- Sorted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
63109000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
64011000	-- Footwear incorporating a protective metal toe-cap	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64019200	--- Covering the ankle but not covering the knee	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64019900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64021200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64021900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64022000	-- Footwear with upper straps or thongs assembled to the sole by means of plugs	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64029100	--- Covering the ankle	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64029900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64031200	-- Ski-boots, cross-country ski footwear and snowboard boots	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64031900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64032000	-- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64034000	-- Other footwear, incorporating a protective metal toe-cap	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64035100	--- Covering the ankle	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64035900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64039100	--- Covering the ankle	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64039900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
64041100	--- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
64041900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
68021000	-- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68022100	--- Marble, travertine and alabaster	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68022300	--- Granite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68022900	--- Other stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68029100	-- Marble, travertine and alabaster	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68029200	--- Other calcareous stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68029300	--- Granite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68029900	--- Other stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68030000	-- Worked slate and articles of slate or of agglomerated slate.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68041000	-- Millstones and grindstones for milling, grinding or pulping	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68042100	--- Of agglomerated synthetic or natural diamond	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68042200	--- Of other agglomerated abrasives or of ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68042300	--- Of natural stone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68043000	-- Hand sharpening or polishing stones	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68051000	-- On a base of woven textile fabric only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68052000	-- On a base of paper or paperboard only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68053000	-- On a base of other materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68061000	-- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68062000	-- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68071000	-- In rolls	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68080000	- Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68091100	--- Faced or reinforced with paper or paperboard only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68091900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68099000	--- Other articles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68101100	-- Building blocks and bricks	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68101900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68109100	--- Prefabricated structural components for building or civil engineering	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68109900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68114000	-- Containing asbestos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68118100	--- Corrugated sheets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68118200	--- Other sheets, panels, tiles and similar articles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68118900	--- Other articles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68128000	-- Of crocidolite	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68129100	--- Clothing, clothing accessories, footwear and headgear	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68129200	--- Paper, millboard and felt	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
68129300	--- Compressed asbestos fibre jointing, in sheets or rolls	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
69139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
69141000	-- Of porcelain or china	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
69149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70010000	- Cullet and other waste and scrap of glass; glass in the mass.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70021000	-- Balls	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70022000	-- Rods	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70023100	--- Of fused quartz or other fused silica	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70023200	--- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70023900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70031200	--- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70031900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70032000	-- Wired sheets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70033000	-- Profiles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70042000	-- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70049000	-- Other glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70051000	-- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70052100	--- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70052900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70053000	-- Wired glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70060000	- Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70071100	--- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70071900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70072100	--- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70072900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70080000	- Multiple-walled insulating units of glass.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70091000	-- Rear-view mirrors for vehicles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70099100	--- Unframed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70099200	--- Framed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70101000	-- Ampoules	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70102000	-- Stoppers, lids and other closures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70109000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70111000	-- For electric lighting	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70112000	-- For cathode-ray tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70119000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70131000	-- Of glass-ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70132200	--- Of lead crystal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70132800	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70133300	--- Of lead crystal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70133700	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70134100	--- Of lead crystal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70134200	--- Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
70134900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
71081100	-- Powder	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71081200	-- Other unwrought forms	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71081300	-- Other semi-manufactured forms	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71082000	-- Monetary	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71090000	- Base metals or silver, clad with gold, not further worked than semi-manufactured.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71101100	-- Unwrought or in powder form	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71101900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71102100	-- Unwrought or in powder form	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71102900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71103100	-- Unwrought or in powder form	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71103900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71104100	-- Unwrought or in powder form	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71104900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71110000	- Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71123000	-- Ash containing precious metal or precious metal compounds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71129100	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71129200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71129900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71131100	-- Of silver, whether or not plated or clad with other precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71131900	-- Of other precious metal, whether or not plated or clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71132000	-- Of base metal clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71141100	-- Of silver, whether or not plated or clad with other precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71141900	-- Of other precious metal, whether or not plated or clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71142000	-- Of base metal clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71151000	-- Catalysts in the form of wire cloth or grill, of platinum	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71159000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71161000	-- Of natural or cultured pearls	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71162000	-- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71171100	-- Cuff-links and studs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71171900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71179000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71181000	-- Coin (other than gold coin), not being legal tender	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
71189000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72011000	-- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72012000	-- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72015000	-- Alloy pig iron; spiegeleisen	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72021100	-- Containing by weight more than 2 % of carbon	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72021900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
72022100	-- Containing by weight more than 55 % of silicon	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72022900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72023000	-- Ferro-silico-manganese	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72024100	--- Containing by weight more than 4 % of carbon	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72024900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72025000	-- Ferro-silico-chromium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72026000	-- Ferro-nickel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72027000	-- Ferro-molybdenum	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72028000	-- Ferro-tungsten and ferro-silico-tungsten	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72029100	--- Ferro-titanium and ferro-silico-titanium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72029200	--- Ferro-vanadium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72029300	--- Ferro-niobium	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72029900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72031000	-- Ferrous products obtained by direct reduction of iron ore	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72039000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72041000	-- Waste and scrap of cast iron	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72042100	--- Of stainless steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72042900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72043000	-- Waste and scrap of tinned iron or steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72044100	--- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72044900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72045000	-- Remelting scrap ingots	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72051000	-- Granules	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72052100	--- Of alloy steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72052900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72061000	-- Ingots	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72069000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72071100	--- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72071200	--- Other, of rectangular (other than square) cross-section	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72071900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72072000	-- Containing by weight 0.25 % or more of carbon	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72081000	-- In coils, not further worked than hot-rolled, with patterns in relief	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72082500	--- Of a thickness of 4.75 mm or more	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72082600	--- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72082700	--- Of a thickness of less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72083600	--- Of a thickness exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72083700	--- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72083800	--- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72083900	--- Of a thickness of less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72084000	-- Not in coils, not further worked than hot-rolled, with patterns in relief	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72085100	--- Of a thickness exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72085200	--- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72085300	--- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72085400	--- Of a thickness of less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72089000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
72149100	-- Of rectangular (other than square) cross-section	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72149900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72151000	-- Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
72155000	-- Other, not further worked than cold-formed or cold-finished	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
72159000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
72161000	-- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72162100	-- L sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72162200	-- T sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72163100	-- U sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72163200	-- I sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72163300	-- H sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72164000	-- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72165000	-- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72166100	-- Obtained from flat-rolled products	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72166900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72169100	-- Cold-formed or cold-finished from flat-rolled products	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72169900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72171000	-- Not plated or coated, whether or not polished	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72172000	-- Plated or coated with zinc	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72173000	-- Plated or coated with other base metals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72179000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72181000	-- Ingots and other primary forms	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72189100	-- Of rectangular (other than square) cross-section	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72189900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72191100	-- Of a thickness exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72191200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72191300	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72191400	-- Of a thickness of less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72192100	-- Of a thickness exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72192200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72192300	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72192400	-- Of a thickness of less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72193100	-- Of a thickness of 4.75 mm or more	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72193200	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72193300	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72193400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72193500	-- Of a thickness of less than 0.5 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72199000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
72201100	-- Of a thickness of 4.75 mm or more	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
72201200	- -- Of a thickness of less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72202000	- -- Not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72209000	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72210000	- Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72221100	- -- Of circular cross-section	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72221900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72222000	- -- Bars and rods, not further worked than cold-formed or cold-finished	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72223000	- -- Other bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72224000	- -- Angles, shapes and sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72230000	- Wire of stainless steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72241000	- -- Ingots and other primary forms	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72249000	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72251100	- -- Grain-oriented	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72251900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72253000	- -- Other, not further worked than hot-rolled, in coils	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72254000	- -- Other, not further worked than hot-rolled, not in coils	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72255000	- -- Other, not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259100	- -- Electrolytically plated or coated with zinc	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259200	- -- Otherwise plated or coated with zinc	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72261100	- -- Grain-oriented	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72261900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72262000	- -- Of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269100	- -- Not further worked than hot-rolled	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269200	- -- Not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72271000	- -- Of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72272000	- -- Of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72279000	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72281000	- -- Bars and rods, of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72282000	- -- Bars and rods, of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72283000	- -- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72284000	- -- Other bars and rods, not further worked than forged	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72285000	- -- Other bars and rods, not further worked than cold-formed or cold-finished	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72286000	- -- Other bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72287000	- -- Angles, shapes and sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72288000	- -- Hollow drill bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72292000	- -- Of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72299000	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73011000	- -- Sheet piling	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73012000	- -- Angles, shapes and sections	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73021000	- -- Rails	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73023000	- -- Switch blades, crossing frogs, point rods and other crossing pieces	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73024000	- -- Fish-plates and sole plates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73029000	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73030000	- Tubes, pipes and hollow profiles, of cast iron	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73041100	- -- Of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73041900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73042200	- -- Drill pipe of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73042300	- -- Other drill pipe	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
73042400	-- Other, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73042900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73043100	--- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73043900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73044100	--- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73044900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73045100	--- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73045900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73049000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73051100	-- Longitudinally submerged arc welded	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73051200	-- Other, longitudinally welded	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73051900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73052000	-- Casing of a kind used in drilling for oil or gas	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73053100	-- Longitudinally welded	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73053900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73061100	--- Welded, of stainless steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73061900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73062100	--- Welded, of stainless steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73062900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73063000	-- Other, welded, of circular cross-section, of iron or non-alloy steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73064000	-- Other, welded, of circular cross-section, of stainless steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73065000	-- Other, welded, of circular cross-section, of other alloy steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73066100	--- Of square or rectangular cross-section	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73066900	--- Of other non-circular cross-section	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73071100	-- Of non-malleable cast iron	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73071900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73072100	--- Flanges	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73072200	--- Threaded elbows, bends and sleeves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73072300	--- Butt welding fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73072900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73079100	-- Flanges	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73079200	--- Threaded elbows, bends and sleeves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73079300	--- Butt welding fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73079900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73081000	-- Bridges and bridge-sections	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
73082000	-- Towers and lattice masts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
73083000	-- Doors, windows and their frames and thresholds for doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
73084000	-- Equipment for scaffolding, shuttering, propping or pitpropping	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
73089000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
73090000	- 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.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73101000	-- Of a capacity of 50 l or more	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73102100	-- Cans which are to be closed by soldering or crimping	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73102900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73110000	- Containers for compressed or liquefied gas, of iron or steel.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
73121000	- - Stranded wire, ropes and cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73129000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73130000	- Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73141200	- - - Endless bands for machinery, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73141400	- - - Other woven cloth, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73141900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73142000	- - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73143100	- - - Plated or coated with zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73143900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73144100	- - - Plated or coated with zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73144200	- - - Coated with plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73144900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73145000	- - - Expanded metal	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73151100	- - - Roller chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73151200	- - - Other chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73151900	- - - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73152000	- - Skid chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73158100	- - - Stud-link	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73158200	- - - Other, welded link	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73158900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73159000	- - - Other parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73160000	- Anchors, grappels and parts thereof, of iron or steel.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73170000	- Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181100	- - - Coach screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181200	- - - Other wood screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181300	- - - Screw hooks and screw rings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181400	- - - Self-tapping screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181500	- - - Other screws and bolts, whether or not with their nuts or washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181600	- - - Nuts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73181900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73182100	- - - Spring washers and other lock washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73182200	- - - Other washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73182300	- - - Rivets	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73182400	- - - Cotters and cotter-pins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73182900	- - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73194000	- - - Safety pins and other pins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73199000	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73201000	- - Leaf-springs and leaves therefor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73202000	- - - Helical springs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73209000	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73211100	- - - For gas fuel or for both gas and other fuels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73211200	- - - For liquid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73211900	- - - Other, including appliances for solid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73218100	- - - For gas fuel or for both gas and other fuels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73218200	- - - For liquid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73218900	- - - Other, including appliances for solid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
73219000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73221100	--- Of cast iron	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73221900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73229000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73231000	-- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73239100	--- Of cast iron, not enamelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73239200	--- Of cast iron, enamelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73239300	--- Of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73239400	--- Of iron (other than cast iron) or steel, enamelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73239900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73241000	-- Sinks and wash basins, of stainless steel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73242100	--- Of cast iron, whether or not enamelled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73242900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73249000	-- Other, including parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73251000	-- Of non-malleable cast iron	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73259100	--- Grinding balls and similar articles for mills	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73259910	--- Gutters with or without fittings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73259990	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73261100	--- Grinding balls and similar articles for mills	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73261900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73262000	-- Articles of iron or steel wire	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
73269000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
74010000	- Copper mattes; cement copper (precipitated copper).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74020000	- Unrefined copper; copper anodes for electrolytic refining.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74031100	--- Cathodes and sections of cathodes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74031200	--- Wire-bars	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74031300	--- Billets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74031900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74032100	--- Copper-zinc base alloys (brass)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74032200	--- Copper-tin base alloys (bronze)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74032900	--- Other copper alloys (other than master alloys of heading 74.05)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74040000	- Copper waste and scrap.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74050000	- Master alloys of copper.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74061000	- - Powders of non-lamellar structure	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74062000	- - Powders of lamellar structure; flakes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74071000	-- Of refined copper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74072100	--- Of copper-zinc base alloys (brass)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74072900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74081100	--- Of which the maximum cross-sectional dimension exceeds 6 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74081900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74082100	-- Of copper-zinc base alloys (brass)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74082200	--- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74082900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74091100	-- In coils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74091900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74092100	-- In coils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74092900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74093100	-- In coils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
74093900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



[illegible]



[illegible]



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
81129200	- -- Unwrought; waste and scrap; powders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
81129900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
81130000	- Cermets and articles thereof, including waste and scrap.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82011000	- -- Spades and shovels	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82013000	- - Mattocks, picks, hoes and rakes	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82014000	- -- Axes, bill hooks and similar hewing tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82015000	- - Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82016000	- - Hedge shears, two-handed pruning shears and similar two-handed shears	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82019000	- - Other hand tools of a kind used in agriculture, horticulture or forestry	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82021000	- -- Hand saws	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82022000	- -- Band saw blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82023100	- -- With working part of steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82023900	- -- Other, including parts	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82024000	- -- Chain saw blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82029100	- -- Straight saw blades, for working metal	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82029900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82031000	- -- Files, rasps and similar tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82032000	- - Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82033000	- - Metal cutting shears and similar tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82034000	- -- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82041100	- -- Non-adjustable	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82041200	- -- Adjustable	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82042000	- - Interchangeable spanner sockets, with or without handles	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82051000	- -- Drilling, threading or tapping tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82052000	- - Hammers and sledge hammers	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82053000	- - Planes, chisels, gouges and similar cutting tools for working wood	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82054000	- -- Screwdrivers	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82055100	- -- Household tools	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82055900	- -- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82056000	- -- Blow lamps	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82057000	- -- Vices, clamps and the like	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82059000	- - Other, including sets of articles of two or more of subheadings of this heading	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82060000	- Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82071300	- -- With working part of cermets	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82071900	- -- Other, including parts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82072000	- -- Dies for drawing or extruding metal	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82073000	- - Tools for pressing, stamping or punching	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82074000	- - Tools for tapping or threading	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82075000	- - Tools for drilling, other than for rock drilling	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82076000	- - Tools for boring or broaching	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82077000	- - Tools for milling	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82078000	- - Tools for turning	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82079000	- - Other interchangeable tools	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82081000	- -- For metal working	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82082000	- -- For wood working	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
82083000	-- For kitchen appliances or for machines used by the food industry	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82084000	-- For agricultural, horticultural or forestry machines	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82089000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
82090000	- Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82100000	- Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82111000	-- Sets of assorted articles	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82119100	--- Table knives having fixed blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82119200	--- Other knives having fixed blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82119300	-- Knives having other than fixed blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82119400	-- Blades	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82119500	-- Handles of base metal	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82121000	-- Razors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
82122000	-- Safety razor blades, including razor blade blanks in strips	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
82129000	-- Other parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
82130000	- Scissors, tailors' shears and similar shears, and blades therefor.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82141000	-- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82142000	-- Manicure or pedicure sets and instruments (including nail files)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82151000	-- Sets of assorted articles containing at least one article plated with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82152000	-- Other sets of assorted articles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82159100	--- Plated with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
82159900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83011000	-- Padlocks	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83012000	-- Locks of a kind used for motor vehicles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83013000	-- Locks of a kind used for furniture	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83014000	-- Other locks	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83015000	-- Claps and frames with clasps, incorporating locks	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83016000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83017000	-- Keys presented separately	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
83021000	-- Hinges	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83022000	-- Castors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83023000	-- Other mountings, fittings and similar articles suitable for motor vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83024100	-- Suitable for buildings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83024200	-- Other, suitable for furniture	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83024900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83025000	-- Hat-racks, hat-pags, brackets and similar fixtures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83026000	-- Automatic door closers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
83030000	- Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84069000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84071000	-- Aircraft engines	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84072110	--- Outboard motors	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84072120	--- Not exceeding 25hp	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84072130	--- Exceeding 25hp but not exceeding 40hp	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84072190	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84072900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84073100	-- Of a cylinder capacity not exceeding 50 cc	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84073200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84073300	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84073400	--- Of a cylinder capacity exceeding 1,000 cc	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84079000	-- Other engines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84081000	-- Marine propulsion engines	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84082000	-- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84089000	-- Other engines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84091000	-- For aircraft engines	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84099110	--- Of subheading 8407.2110,8407.2120 or	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84099190	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84099900	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84101100	-- Of a power not exceeding 1,000 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84101200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84101300	-- Of a power exceeding 10,000 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84109000	-- Parts, including regulators	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84111100	-- Of a thrust not exceeding 25 kN	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84111200	-- Of a thrust exceeding 25 kN	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84112100	-- Of a power not exceeding 1,100 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84112200	-- Of a power exceeding 1,100 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84118100	-- Of a power not exceeding 5,000 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84118200	-- Of a power exceeding 5,000 kW	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84119100	-- Of turbo-jets or turbo-propellers	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84119900	--- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84121000	-- Reaction engines other than turbo-jets	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84122100	-- Linear acting (cylinders)	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84122900	-- Other	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84123100	-- Linear acting (cylinders)	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84123900	--- Other	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84128000	-- Other	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84129000	-- Parts	5%	5%	4%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84131100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84131900	--- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84132000	-- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	0%
84133000	-- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84134000	-- Concrete pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84135000	-- Other reciprocating positive displacement pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84136000	-- Other rotary positive displacement pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84137000	-- Other centrifugal pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84138100	-- Pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84138200	-- Liquid elevators	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84139100	-- Of pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84139200	-- Of liquid elevators	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84141000	-- Vacuum pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84142000	-- Hand- or foot-operated air pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84143000	-- Compressors of a kind used in refrigerating equipment	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84144000	-- Air compressors mounted on a wheeled chassis for towing	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84145100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84145900	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84146000	-- Hoods having a maximum horizontal side not exceeding 120 cm	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84148000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84149000	-- Parts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84151000	-- Window or wall types, self-contained or isplit-systemi	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84152000	-- Of a kind used for persons, in motor vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158200	-- Other, incorporating a refrigerating unit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158300	-- Not incorporating a refrigerating unit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84159000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84161000	-- Furnace burners for liquid fuel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84162000	-- Other furnace burners, including combination burners	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84163000	-- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84169000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84171000	-- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84172000	-- Bakery ovens, including biscuit ovens	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84178000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84179000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84181000	-- Combined refrigerator-freezers, fitted with separate external doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84182100	-- Compression-type	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84182900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84183000	-- Freezers of the chest type, not exceeding 800 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84184000	-- Freezers of the upright type, not exceeding 900 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84185000	-- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186110	--- Combined refrigerators-freezers, not fitted with separate external doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186190	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84239000	-- Weighing machine weights of all kinds; parts of weighing machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84241000	-- Fire extinguishers, whether or not charged	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84242000	-- Spray guns and similar appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84243000	-- Steam or sand blasting machines and similar jet projecting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84248100	-- Agricultural or horticultural	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84248900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84249000	-- Paris	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84251100	-- Powered by electric motor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84251900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84253100	-- Powered by electric motor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84253900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84254100	-- Built-in jacking systems of a type used in garages	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84254200	-- Other jacks and hoists, hydraulic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84254900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84261100	-- Overhead travelling cranes on fixed support	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84261200	-- Mobile lifting frames on tyres and straddle carriers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84261900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84262000	-- Tower cranes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84263000	-- Portal or pedestal jib cranes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84264100	-- On tyres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84264900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84269100	-- Designed for mounting on road vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84269900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84271000	-- Self-propelled trucks powered by an electric motor	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84272000	-- Other self-propelled trucks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84279000	-- Other trucks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84281000	-- Lifts and skip hoists	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84282000	-- Pneumatic elevators and conveyors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283100	-- Specially designed for underground use	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283200	-- Other, bucket type	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283300	-- Other, belt type	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84284000	-- Escalators and moving walkways	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84286000	-- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84289000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84291100	-- Track laying	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84291900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84292000	-- Graders and levellers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84293000	-- Scrapers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84294000	-- Tamping machines and road rollers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84295100	-- Front-end shovel loaders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84295200	-- Machinery with a 360° revolving superstructure	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84295900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84301000	-- Pile-drivers and pile-extractors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84302000	-- Snow-ploughs and snow-blowers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84303100	-- Self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84303900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84304100	-- Self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84304900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84305000	-- Other machinery, self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84306100	-- Tamping or compacting machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84306900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84311000	-- Of machinery of heading 84.25	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84312000	-- Of machinery of heading 84.27	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84313100	--- Of lifts, skip hoists or escalators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84313900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84314100	--- Buckets, shovels, grabs and grips	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84314200	--- Bulldozer or angledozer blades	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84314300	--- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84314900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84321000	--- Ploughs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84322100	--- Disc harrows	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84322900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84323000	-- Seeders, planters and transplanters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84324000	-- Manure spreaders and fertiliser distributors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84328000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84329000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84331100	--- Powered, with the cutting device rotating in a horizontal plane	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84331900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84332000	-- Other mowers, including cutter bars for tractor mounting	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84333000	-- Other haymaking machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84334000	-- Straw or fodder balers, including pick-up balers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84335100	--- Combine harvester-threshers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84335200	--- Other threshing machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84335300	-- Root or tuber harvesting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84335900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84336000	-- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84339000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84341000	-- Milking machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84342000	-- Dairy machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84349000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84351000	-- Machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84359000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84361000	-- Machinery for preparing animal feeding stuffs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84362100	--- Poultry incubators and brooders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84362900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84368000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84369100	--- Of poultry-keeping machinery or poultry incubators and brooders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84369900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84371000	-- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84378000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84379000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84381000	-- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84382000	-- Machinery for the manufacture of confectionery, cocoa or chocolate	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84383000	-- Machinery for sugar manufacture	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84384000	-- Brewery machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84385000	-- Machinery for the preparation of meat or poultry	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84386000	-- Machinery for the preparation of fruits, nuts or vegetables	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84388000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84389000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84391000	-- Machinery for making pulp of fibrous cellulosic material	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84392000	-- Machinery for making paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84393000	-- Machinery for finishing paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84399100	-- Of machinery for making pulp of fibrous cellulosic material	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84399900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84401000	-- Machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84409000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84411000	-- Cutting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84412000	-- Machines for making bags, sacks or envelopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84413000	-- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84414000	-- Machines for moulding articles in paper pulp, paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84418000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84419000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84423000	-- Machinery, apparatus and equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84424000	-- Parts of the foregoing machinery, apparatus or equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84425000	-- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84431100	-- Offset printing machinery, reel-fed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431200	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431300	-- Other offset printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431400	-- Letterpress printing machinery, reel fed, excluding flexographic printing	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431500	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431600	-- Flexographic printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431700	-- Gravure printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84431900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84433100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84433200	-- Other, capable of connecting to an automatic data processing machine or to a network	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84433900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84439100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84439900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84440000	- Machines for extruding, drawing, texturing or cutting man- made textile materials.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84451100	-- Carding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84451200	-- Combing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84451300	-- Drawing or roving machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84451900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84452000	-Textile spinning machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84453000	-Textile doubling or twisting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84454000	-Textile winding (including weft-winding) or reeling machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84459000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84461000	-- For weaving fabrics of a width not exceeding 30 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84462100	-- Power looms	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84462900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84463000	-- For weaving fabrics of a width exceeding 30 cm, shuttleless type	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84471100	-- With cylinder diameter not exceeding 165 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84471200	-- With cylinder diameter exceeding 165 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84472000	- Flat knitting machines; stitch-bonding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84479000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84481100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84481900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84482000	-- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84483100	-- Card clothing	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84483200	-- Of machines for preparing textile fibres, other than card clothing	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84483300	-- Spindles, spindle flyers, spinning rings and ring travellers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84483900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84484200	-- Reeds for looms, healds and heald-frames	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84484900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84485100	-- Sinkers, needles and other articles used in forming stitches	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84485900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84490000	- Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84501100	-- Fully-automatic machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84501200	-- Other machines, with built-in centrifugal drier	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84501900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84502000	--Machines, each of a dry linen capacity exceeding 10 kg	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84509000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84511000	- Dry-cleaning machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84512100	-- Each of a dry linen capacity not exceeding 10 kg	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84512900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84513000	-- Ironing machines and presses (including fusing presses)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84514000	--Washing, bleaching or dyeing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84515000	--Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84518000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84519000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84521000	-- Sewing machines of the household type	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84522100	--- Automatic units	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84522900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84523000	-- Sewing machine needles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84529000	-- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84531000	--Machinery for preparing, tanning or working hides, skins or leather	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84532000	--Machinery for making or repairing footwear	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84538000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84539000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84541000	-- Converters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84542000	-- Ingot moulds and ladles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84543000	-- Casting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84549000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84551000	--Tube mills	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84552100	--- Hot or combination hot and cold	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84552200	--- Cold	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84553000	-- Rolls for rolling mills	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84559000	-- Other parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84561000	-- Operated by laser or other light or photon beam processes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84562000	-- Operated by ultrasonic processes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84563000	-- Operated by electro-discharge processes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84569000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84571000	--Machining centres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84572000	-- Unit construction machines (single station)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84573000	--Multi-station transfer machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84581100	--- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84581900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84589100	--- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84589900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84591000	--Way-type unit head machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84592100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84592900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84593100	--- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84593900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84594000	-- Other boring machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84595100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84595900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84596100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84596900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84597000	-- Other threading or tapping machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84601100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84601900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84602100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84602900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84603100	--- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84603900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84604000	-- Honing or lapping machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84609000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84612000	-- Shaping or slotting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84613000	-- Broaching machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84614000	-- Gear cutting, gear grinding or gear finishing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84615000	-- Sawing or cutting-off machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84619000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84621000	-- Forging or die-stamping machines (including presses) and hammers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84622100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84622900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84623100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84623900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84624100	-- Numerically controlled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84624900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84629100	-- Hydraulic presses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84629900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84631000	-- Draw-benches for bars, tubes, profiles, wire or the like	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84632000	-- Thread rolling machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84633000	-- Machines for working wire	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84639000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84641000	-- Sawing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84642000	-- Grinding or polishing machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84649000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84651000	--Machines which can carry out different types of machining operations without tool change between such operations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659100	--- Sawing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659200	--- Planing, milling or moulding (by cutting) machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659300	--- Grinding, sanding or polishing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659400	--- Bending or assembling machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659500	--- Drilling or morticing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659600	--- Splitting, slicing or paring machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84659900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84661000	-- Tool holders and self-opening dieheads	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84662000	-- Work holders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84663000	-- Dividing heads and other special attachments for machine-tools	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84669100	--- For machines of heading 84.64	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84669200	-- For machines of heading 84.65	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84669300	-- For machines of headings 84.56 to 84.61	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84669400	--- For machines of heading 84.62 or 84.63	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84671100	--- Rotary type (including combined rotary-percussion)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84671900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84672100	-- Drills of all kinds	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84672200	-- Saws	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84672900	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84678100	-- Chain saws	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84678900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84679100	-- Of chain saws	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84679200	-- Of pneumatic tools	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84679900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84681000	-- Hand-held blow pipes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84682000	-- Other gas-operated machinery and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84688000	-- Other machinery and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84689000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84690000	- Typewriters other than printers of heading 84.43; word- processing machines.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84701000	-- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84702100	-- Incorporating a printing device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84702900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84703000	-- Other calculating machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84705000	-- Cash registers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84709000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84713000	-- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84714100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84714900	--- Other, presented in the form of systems	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84715000	-- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84716000	-- Input or output units, whether or not containing storage units in the same housing	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84717000	-- Storage units	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84718000	-- Other units of automatic data processing machines	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84719000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84721000	-- Duplicating machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84723000	--Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84729000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84731000	-- Parts and accessories of the machines of heading 84.69	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84732100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84732900	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84733000	-- Parts and accessories of the machines of heading 84.71	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84734000	-- Parts and accessories of the machines of heading 84.72	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84735000	-- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	
84741000	-- Sorting, screening, separating or washing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84742000	-- Crushing or grinding machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84743100	--- Concrete or mortar mixers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84743200	--- Machines for mixing mineral substances with bitumen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84743900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84748000	-- Other machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
84749000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84751000	--Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84752100	-- Machines for making optical fibres and preforms thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84752900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84759000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84762100	-- Incorporating heating or refrigerating devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84762900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84768100	-- Incorporating heating or refrigerating devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84768900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84769000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84771000	-- Injection-moulding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84772000	-- Extruders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84773000	-- Blow moulding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84774000	-- Vacuum moulding machines and other thermoforming machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84775100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84775900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84778000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84779000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84781000	-- Machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84789000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84791000	--Machinery for public works, building or the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84792000	--Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84793000	-- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84794000	-- Rope or cable-making machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84795000	-- Industrial robots, not elsewhere specified or included	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84796000	-- Evaporative air coolers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84797100	-- Of a kind used in airports	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84797900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84798100	-- For treating metal, including electric wire coil-winders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84798900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84799000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84801000	--Moulding boxes for metal foundry	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84802000	--Mould bases	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84803000	--Moulding patterns	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84804100	-- Injection or compression types	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84804900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84805000	--Moulds for glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84806000	--Moulds for mineral materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84807100	-- Injection or compression types	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84807900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84811000	-- Pressure-reducing valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84812000	-- Valves for oleohydraulic or pneumatic transmissions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84813000	-- Check (nonreturn) valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84814000	-- Safety or relief valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84818000	-- Other appliances	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84819000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
84821000	-- Ball bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84822000	- -Tapered roller bearings, including cone and tapered roller assemblies	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84823000	- - Spherical roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84824000	- - Needle roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84825000	- - Other cylindrical roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84828000	- - Other, including combined ball/roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84829100	- - Balls, needles and rollers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84829900	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84831000	- -Transmission shafts (including cam shafts and crank shafts) and cranks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84832000	- - Bearing housings, incorporating ball or roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84833000	- - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84834000	- - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84835000	- - Flywheels and pulleys, including pulley blocks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84836000	- - Clutches and shaft couplings (including universal joints)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84839000	- -Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84841000	- - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84842000	- -Mechanical seals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84849000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84861000	- -Machines and apparatus for the manufacture of boules or wafers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84862000	- -Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84863000	- -Machines and apparatus for the manufacture of flat panel displays	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84864000	- -Machines and apparatus specified in Note 9 (C) to this Chapter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84869000	- - Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84871000	- - Ships' or boats' propellers and blades therefor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84879000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85011000	- -Motors of an output not exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85012000	- - Universal AC/DC motors of an output exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013100	- - - Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013200	- - - Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013300	- - - Of an output exceeding 75 kW but not exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013400	- - - Of an output exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85014000	- - Other AC motors, single-phase	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85015100	- - - Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
85015200	- -- Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85015300	- -- Of an output exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85016100	- -- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85016200	- -- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85016300	- -- Of an output exceeding 375 kVA but not exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85016400	- -- Of an output exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85021100	- -- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85021200	- -- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85021300	- -- Of an output exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85022000	- - Generating sets with spark-ignition internal combustion piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85023100	- -- Wind-powered	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
85023900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85024000	- - Electric rotary converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85030000	- Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85041000	- - Ballasts for discharge lamps or tubes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85042100	- -- Having a power handling capacity not exceeding 650 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85042200	- -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85042300	- -- Having a power handling capacity exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85043100	- -- Having a power handling capacity not exceeding 1 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85043200	- -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85043300	- -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85043400	- -- Having a power handling capacity exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85044000	- - Static converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85045000	- - Other inductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85049000	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85051100	- -- Of metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85051900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85052000	- - Electro-magnetic couplings, clutches and brakes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85059000	- - Other, including parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85061000	- -Manganese dioxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85063000	- -Mercuric oxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85064000	- - Silver oxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85065000	- - Lithium	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85066000	- - Air-zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85068000	- - Other primary cells and primary batteries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85069000	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85071000	- - Lead-acid, of a kind used for starting piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85072000	- - Other lead-acid accumulators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85073000	- - Nickel-cadmium	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85074000	- - Nickel-iron	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85075000	- - Nickel-metal hydride	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85076000	- - Lithium-ion	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85078000	- - Other accumulators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85079000	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
85081100	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85081900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85086000	-- Other vacuum cleaners	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85087000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85094000	-- Food grinders and mixers; fruit or vegetable juice extractors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85098000	-- Other appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85099000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85101000	-- Shavers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85102000	-- Hair clippers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85103000	-- Hair-removing appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85109000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85111000	-- Sparking plugs	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85112000	-- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85113000	-- Distributors; ignition coils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85114000	-- Starter motors and dual purpose starter-generators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85115000	-- Other generators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85118000	-- Other equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85119000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85121000	-- Lighting or visual signalling equipment of a kind used on bicycles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85122000	-- Other lighting or visual signalling equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85123000	-- Sound signalling equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85124000	-- Windscreen wipers, defrosters and demisters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85129000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85131000	-- Lamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85139000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85141000	-- Resistance heated furnaces and ovens	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85142000	-- Furnaces and ovens functioning by induction or dielectric loss	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85143000	-- Other furnaces and ovens	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85144000	-- Other equipment for the heat treatment of materials by induction or dielectric loss	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85149000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85151100	-- Soldering irons and guns	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85151900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85152100	-- Fully or partly automatic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85152900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85153100	-- Fully or partly automatic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85153900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85158000	-- Other machines and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85159000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85161000	-- Electric instantaneous or storage water heaters and immersion heaters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85162100	-- Storage heating radiators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85162900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85163100	-- Hair dryers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85163200	-- Other hair-dressing apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85163300	-- Hand-drying apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85164000	-- Electric smoothing irons	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85165000	--Microwave ovens	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85166000	-- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85167100	-- Coffee or tea makers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85167200	-- Toasters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85167900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85168000	-- Electric heating resistors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85169000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	







Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
85271910	--- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85271920	--- Having a value of not more than \$10	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85271930	--- Of a value of more than \$100 but not more than \$200	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85271990	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85272100	- -- Combined with sound recording or reproducing apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85272900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85279100	- -- Combined with sound recording or reproducing apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85279200	- -- Not combined with sound recording or reproducing apparatus but combined with a clock	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85279900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85284100	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85284900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85285100	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85285900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85286100	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85286900	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85287100	- -- Not designed to incorporate a video display or screen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85287200	--- Other, colour	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85287300	--- Other, monochrome	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85291000	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85299000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85301000	- - Equipment for railways or tramways	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85308000	- - Other equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85309000	- - Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85311000	- - Burglar or fire alarms and similar apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85312000	- - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85318000	- - Other apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85319000	- - Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85321000	- - 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)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322100	- -- Tantalum	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322200	- -- Aluminium electrolytic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322300	- -- Ceramic dielectric, single layer	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322400	- -- Ceramic dielectric, multilayer	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322500	- -- Dielectric of paper or plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85322900	- -- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85323000	- -Variable or adjustable (pre-set) capacitors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85329000	- - Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85331000	- - Fixed carbon resistors, composition or film types	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
85332100	-- For a power handling capacity not exceeding 20 W	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85332900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85333100	-- For a power handling capacity not exceeding 20 W	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85333900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85334000	-- Other variable resistors, including rheostats and potentiometers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85339000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85340000	-- Printed circuits.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85351000	-- Fuses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85352100	-- For a voltage of less than 72.5 kV	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85352900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85353000	-- Isolating switches and make-and-break switches	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85354000	-- Lightning arresters, voltage limiters and surge suppressors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85359000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85361000	-- Fuses	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85362000	-- Automatic circuit breakers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85363000	-- Other apparatus for protecting electrical circuits	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85364100	-- For a voltage not exceeding 60 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85364900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85365000	-- Other switches	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85366100	-- Lamp-holders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85366900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85367000	-- Connectors for optical fibres, optical fibre bundles or cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85369000	-- Other apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85371000	-- For a voltage not exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85372000	-- For a voltage exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
85381000	-- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85389000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85391000	-- Sealed beam lamp units	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85392100	-- Tungsten halogen	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85392200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85392900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85393100	-- Fluorescent, hot cathode	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85393200	-- Mercury or sodium vapour lamps; metal halide lamps	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85393900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85394100	-- Arc-lamps	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85394900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85399000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85401100	-- Colour	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85401200	-- Monochrome	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85402000	-- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85404000	-- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85406000	-- Other cathode-ray tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85407100	-- Magnetrons	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85407900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85408100	-- Receiver or amplifier valves and tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85408900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85409100	-- Of cathode-ray tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
85409900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85411000	-- Diodes, other than photosensitive or light emitting diodes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85412100	-- With a dissipation rate of less than 1 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85412900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85413000	-- Thyristors, diacs and triacs, other than photosensitive devices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85414000	-- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
85415000	-- Other semiconductor devices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85416000	-- Mounted piezo-electric crystals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85419000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85423100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423200	-- Memories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423300	-- Amplifiers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85429000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85431000	-- Particle accelerators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85432000	-- Signal generators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85433000	-- Machines and apparatus for electroplating, electrolysis or electrophoresis	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85437000	-- Other machines and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85439000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85441100	-- Of copper	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85441900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85442000	-- Co-axial cable and other co-axial electric conductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85443000	-- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85444200	-- Fitted with connectors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85444900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85446000	-- Other electric conductors, for a voltage exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85447000	-- Optical fibre cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85451100	-- Of a kind used for furnaces	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85451900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85452000	-- Brushes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85459000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85461000	-- Of glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85462000	-- Of ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85469000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85471000	-- Insulating fittings of ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85472000	-- Insulating fittings of plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85479000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85481000	-- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85489000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86011000	-- Powered from an external source of electricity	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86012000	-- Powered by electric accumulators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86021000	-- Diesel-electric locomotives	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86031000	-- Powered from an external source of electricity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
86039000	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86040000	- Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86050000	- Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86061000	- - Tank wagons and the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86063000	- - Self-discharging vans and wagons, other than those of subheading 8606.10	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86069100	- - Covered and closed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86069200	- - Open, with non-removable sides of a height exceeding 60 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86069900	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
86071100	- - Driving bogies and bissel-bogies	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86071200	- - Other bogies and bissel-bogies	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86071900	- - Other, including parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86072100	- - Air brakes and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86072900	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86073000	- - Hooks and other coupling devices, buffers, and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86079100	- - Of locomotives	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86079900	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86080000	- Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the fo	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86090000	- Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87011000	- - Pedestrian controlled tractors	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
87012000	- - Road tractors for semi-trailers	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
87013000	- - Track-laying tractors	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
87019000	- - Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
87021011	---- New vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87021012	---- Used Vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87021021	---- New vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87021022	---- Used Vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87029010	---- New Vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87029020	---- Used Vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
87031000	- - Vehicles specially designed for travelling on snow; golf cars and similar vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032110	---- New vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032120	---- Used vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032210	---- New vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032220	---- Used vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032310	---- New vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032320	---- Used vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032410	---- New vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87032420	---- Used vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87033110	---- New vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%
87033120	---- Used vehicles	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	0%



[illegible]











Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
90029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90031100	-- Of plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90031900	-- Of other materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90039000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90041000	-- Sunglasses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90049000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90051000	-- Binoculars	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90058000	-- Other instruments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90059000	-- Parts and accessories (including mountings)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90061000	-- Cameras of a kind used for preparing printing plates or cylinders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90063000	-- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90064000	-- Instant print cameras	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90065100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90065200	-- Other, for roll film of a width less than 35 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90065300	-- Other, for roll film of a width of 35 mm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90065900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90066100	-- Discharge lamp (electronic) flashlight apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90066900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90069100	-- For cameras	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90069900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90071000	-- Cameras	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90072000	-- Projectors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90079100	-- For cameras	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90079200	-- For projectors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90085000	-- Projectors, enlargers and reducers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90089000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90101000	-- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90105000	-- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90106000	-- Projection screens	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90109000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90111000	-- Stereoscopic microscopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90112000	-- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90118000	-- Other microscopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90119000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90121000	-- Microscopes other than optical microscopes; diffraction apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90129000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90131000	-- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90132000	-- Lasers, other than laser diodes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
90138000	-- Other devices, appliances and instruments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
90215000	-- Pacemakers for stimulating heart muscles, excluding parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90219000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90221200	--- Computed tomography apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90221300	-- Other, for dental uses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90221400	--- Other, for medical, surgical or veterinary uses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90221900	--- For other uses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90222100	--- For medical, surgical, dental or veterinary uses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90222900	-- For other uses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90223000	-- X-ray tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90229000	-- Other, including parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90230000	- Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90241000	-- Machines and appliances for testing metals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90248000	-- Other machines and appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90249000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90251100	-- Liquid-filled, for direct reading	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90251900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90258000	-- Other instruments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90259000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90261000	-- For measuring or checking the flow or level of liquids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90262000	-- For measuring or checking pressure	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90268000	-- Other instruments or apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90269000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90271000	-- Gas or smoke analysis apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90272000	-- Chromatographs and electrophoresis instruments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90273000	-- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90275000	-- Other instruments and apparatus using optical radiations (UV, visible, IR)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90278000	-- Other instruments and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90279000	-- Microtomes; parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90281000	-- Gas meters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90282000	-- Liquid meters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90283000	-- Electricity meters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90289000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90291000	-- Revolution counters, production counters, taximeters, milometers, pedometers and the like	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90292000	-- Speed indicators and tachometers; stroboscopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90299000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90301000	-- Instruments and apparatus for measuring or detecting ionising radiations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90302000	-- Oscilloscopes and oscillographs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90303100	--- Multimeters without a recording device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90303200	--- Multimeters with a recording device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
90303300	-- Other, without a recording device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90303900	-- Other, with a recording device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90304000	-- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90308200	-- For measuring or checking semiconductor wafers or devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90308400	-- Other, with a recording device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90308900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90309000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90311000	-- Machines for balancing mechanical parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90312000	-- Test benches	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90314100	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90314900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90318000	-- Other instruments, appliances and machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90319000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90321000	-- Thermostats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90322000	-- Manostats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90328100	-- Hydraulic or pneumatic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90328900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90329000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
90330000	- Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91011100	-- With mechanical display only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91011900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91012100	-- With automatic winding	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91012900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91019100	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91019900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91021100	-- With mechanical display only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91021200	-- With opto-electronic display only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91021900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91022100	-- With automatic winding	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91022900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91029100	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91029900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91031000	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91040000	- Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91051100	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91051900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91052100	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91052900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91059100	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91059900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91061000	-- Time-registers; time-recorders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91070000	- Time switches with clock or watch movement or with synchronous motor.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
91081100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91081200	-- With opto-electronic display only	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91081900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91082000	-- With automatic winding	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91089000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91091000	-- Electrically operated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91099000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91101100	-- Complete movements, unassembled or partly assembled (movement sets)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91101200	-- Incomplete movements, assembled	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91101900	-- Rough movements	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91109000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91111000	-- Cases of precious metal or of metal clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91112000	-- Cases of base metal, whether or not gold- or silver-plated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91118000	-- Other cases	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91119000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91122000	-- Cases	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91129000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91131000	-- Of precious metal or of metal clad with precious metal	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91132000	-- Of base metal, whether or not gold- or silver-plated	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91141000	-- Springs, including hair-springs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91143000	-- Dials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91144000	-- Plates and bridges	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
91149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92011000	-- Upright pianos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92012000	-- Grand pianos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92021000	-- Played with a bow	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92051000	-- Brass-wind instruments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92060000	- Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92071000	-- Keyboard instruments, other than accordions	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92081000	-- Musical boxes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92089000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92093000	-- Musical instrument strings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92099100	--- Parts and accessories for pianos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92099200	--- Parts and accessories for the musical instruments of heading 92.02	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92099400	--- Parts and accessories for the musical instruments of heading 92.07	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
92099900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
93011000	-- Artillery weapons (for example, guns, howitzers and mortars)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
93012000	-- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
93019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
93020000	- Revolvers and pistols, other than those of heading 93.03 or 93.04.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
93031000	-- Muzzle-loading firearms	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
93032000	-- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93033000	-- Other sporting, hunting or target-shooting rifles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93040000	-- Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93051000	-- Of revolvers or pistols	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93052000	-- Of shotguns or rifles of heading 93.03	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93059100	-- Of military weapons of heading 93.01	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93059900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93062100	-- Cartridges	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93062900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93063000	-- Other cartridges and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93070000	-- Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94011000	-- Seats of a kind used for aircraft	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94012000	-- Seats of a kind used for motor vehicles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94013000	-- Swivel seats with variable height adjustment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94014000	-- Seats other than garden seats or camping equipment, convertible into beds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94015100	-- Of bamboo or rattan	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94015900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94016100	-- Upholstered	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94016900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94017100	-- Upholstered	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94017900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94018000	-- Other seats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94019000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94021000	-- Dentists', barbers' or similar chairs and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94031000	-- Metal furniture of a kind used in offices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94032000	-- Other metal furniture	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94033000	-- Wooden furniture of a kind used in offices	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94034000	-- Wooden furniture of a kind used in the kitchen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94035000	-- Wooden furniture of a kind used in the bedroom	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94036000	-- Other wooden furniture	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94037000	-- Furniture of plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94038100	-- Of bamboo or rattan	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94038900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94039000	-- Parts	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94041000	-- Mattress supports	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94042100	-- Of cellular rubber or plastics, whether or not covered	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94042900	-- Of other materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94043000	-- Sleeping bags	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94051000	-- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94052000	-- Electric table, desk, bedside or floor-standing lamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%



Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
94053000	-- Lighting sets of a kind used for Christmas trees	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94054000	-- Other electric lamps and lighting fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94055000	-- Non-electrical lamps and lighting fittings	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
94056000	-- Illuminated signs, illuminated name-plates and the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94059100	-- Of glass	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94059200	-- Of plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94059900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
94060000	- Prefabricated buildings.	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
95030000	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95042000	-- Articles and accessories for billiards of all kinds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95043000	-- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95044000	-- Playing cards	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95045000	--Video game consoles and machines, other than those of subheading 9504.30	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95051000	-- Articles for Christmas festivities	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95059000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95061100	-- Skis	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95061200	-- Ski-fastenings (ski-bindings)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95061900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95062100	-- Sailboards	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95062900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95063100	-- Clubs, complete	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95063200	-- Balls	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95063900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95064000	-- Articles and equipment for table-tennis	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95065100	-- Lawn-tennis rackets, whether or not strung	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95065900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95066100	-- Lawn-tennis balls	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95066200	-- Inflatable	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95066900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95067000	-- Ice skates and roller skates, including skating boots with skates attached	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95069100	-- Articles and equipment for general physical exercise, gymnastics or athletics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95069900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
95071000	-- Fishing rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95072000	-- Fish-hooks, whether or not smelled	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95073000	-- Fishing reels	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95079000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95081000	-- Travelling circuses and travelling menageries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
95089000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
96011000	-- Worked ivory and articles of ivory	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
96019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







[illegible]



**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

[illegible]















































**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

[illegible]







**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1604.11.00	-- Salmon	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.12.00	-- Herrings	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.13.00	-- Sardines, sardinella and brisling or sprats	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.14.00	-- Tunas, skipjack and bonito (Sarda spp.)	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.15.00	-- Mackerel	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.16.00	-- Anchovies	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.17.00	-- Eels	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.19.00	-- Other	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.20.00	-- Other prepared or preserved fish	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.31.00	-- Caviar	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1604.32.00	-- Caviar substitutes	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.10.00	-- Crab	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.21.00	-- Not in airtight container	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.29.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.30.00	-- Lobster	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.40.00	-- Other crustaceans	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.51.00	-- Oysters	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.52.00	-- Scallops, including queen scallops	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.53.00	-- Mussels	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.54.00	-- Cuttle fish and squid	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.55.00	-- Octopus	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.56.00	-- Clams, cockles and arkshells	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.57.00	-- Abalone	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.58.00	-- Snails, other than sea snails	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.59.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.61.00	-- Sea cucumbers	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.62.00	-- Sea urchins	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.63.00	-- Jellyfish	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1605.69.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.12.00	-- Beet sugar	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.14.00	-- Other cane sugar	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.91.00	-- Containing added flavouring or colouring matter	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.99.00	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	0%
1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.19.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.20.00	-- Maple sugar and maple syrup	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.30.00	-- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.40.00	-- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.50.00	-- Chemically pure fructose	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.60.00	-- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.90.00	-- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1703.10.00	-- Cane molasses	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1703.90.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1704.10.00	-- Chewing gum, whether or not sugar-coated	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1704.90.00	-- Other	5%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1801.00.00	- Cocoa beans, whole or broken, raw or roasted.	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1802.00.00	- Cocoa shells, husks, skins and other cocoa waste.	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1803.10.00	-- Not defatted	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1803.20.00	-- Wholly or partly defatted	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1804.00.00	- Cocoa butter, fat and oil.	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1805.00.00	- Cocoa powder, not containing added sugar or other sweetening matter.	5%	5%	4%	4%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%







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## SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART

[illegible]







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**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2933.33.00	- -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediat	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.39.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.41.00	- -- Levorphanol (INN) and its salts	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.49.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.52.00	- -- Malonylurea (barbituric acid) and its salts	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.53.00	- -- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts there	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.54.00	- -- Other derivatives of malonylurea (barbituric acid); salts thereof	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.55.00	- -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.59.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.61.00	- -- Melamine	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.69.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.71.00	- -- 6-Hexanelactam (epsilon-caprolactam)	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.72.00	- -- Clobazam (INN) and methypylon (INN)	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.79.00	- -- Other lactams	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.91.00	- -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2933.99.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2934.10.00	- - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2934.20.00	- - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2934.30.00	- - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2934.91.00	- -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts ther	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2934.99.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2935.00.00	- Sulphonamides.	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.21.00	- -- Vitamins A and their derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.22.00	- -- Vitamin B1 and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.23.00	- -- Vitamin B2 and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.24.00	- -- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.25.00	- -- Vitamin B6 and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.26.00	- -- Vitamin B12 and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.27.00	- -- Vitamin C and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.28.00	- -- Vitamin E and its derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.29.00	- -- Other vitamins and their derivatives	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2936.90.00	- - Other, including natural concentrates	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2937.11.00	- -- Somatotropin, its derivatives and structural analogues	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2937.12.00	- -- Insulin and its salts	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2937.19.00	- -- Other	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2937.21.00	- -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%
2937.22.00	- -- Halogenated derivatives of corticosteroidal hormones	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%







**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3404.90.00	-- Other	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3405.10.00	-- Polishes, creams and similar preparations for footwear or leather	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3405.20.00	-- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3405.30.00	-- Polishes and similar preparations for coachwork, other than metal polishes	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3405.40.00	-- Scouring pastes and powders and other scouring preparations	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3405.90.00	-- Other	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3406.00.00	- Candles, tapers and the like.	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3407.00.00	- 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 preparati	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
3501.10.00	-- Casein	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501.90.00	-- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.11.00	--- Dried	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.19.00	--- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.20.00	-- Milk albumin, including concentrates of two or more whey proteins	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.90.00	-- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3503.00.00	- 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 35.01.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3504.00.00	- Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.10.00	-- Dextrins and other modified starches	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.20.00	-- Glues	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3506.10.00	-- 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	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3506.91.00	-- Adhesives based on polymers of																											















**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART**

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**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4002.80.00	- - Mixtures of any product of heading 40.01 with any product of this heading	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.91.00	- -- Latex	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.99.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4003.00.00	- Reclaimed rubber in primary forms or in plates, sheets or strip.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4004.00.00	- Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.10.00	- - Compounded with carbon black or silica	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.20.00	- - Solutions; dispersions other than those of subheading 4005.10	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.91.00	- -- Plates, sheets and strip	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.99.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4006.10.00	- - “Camel-back” strips for retreading rubber tyres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4006.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4007.00.00	- Vulcanised rubber thread and cord.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.11.00	- -- Plates, sheets and strip	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.19.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.21.00	- -- Plates, sheets and strip	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.29.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.11.00	- -- Without fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.12.00	- -- With fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.21.00	- -- Without fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.22.00	- -- With fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.31.00	- -- Without fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.32.00	- -- With fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.41.00	- -- Without fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.42.00	- -- With fittings	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.11.00	- -- Reinforced only with metal	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.12.00	- -- Reinforced only with textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.19.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.31.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.32.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.33.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.34.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.35.00	- -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.36.00	- -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.39.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.10.00	- - Of a kind used on motor cars (including station wagons and racing cars)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.20.00	- - Of a kind used on buses or lorries	8%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
4011.30.00	- - Of a kind used on aircraft	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.40.00	- - Of a kind used on motorcycles	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.50.00	- - Of a kind used on bicycles	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.61.00	- -- Of a kind used on agricultural or forestry vehicles and machines	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.62.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.63.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.69.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%































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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.41.00	-- Measuring per single yarn 7																											



Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number																											



## SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART

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**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

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**SCHEDULE OF COMMITMENTS ON TARIFFS FOR THE REPUBLIC OF THE MARSHALL ISLANDS (HS2012) – PART I**

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5805.00.00	- Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.10.00	- - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.20.00	- - Other woven fabrics, containing by weight 5 % or more of lastomeric yarn or rubber thread	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.31.00	- -- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.32.00	- -- Of man-made fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.39.00	- -- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.40.00	- - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5807.10.00	- - Woven	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5807.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5808.10.00	- - Braids in the piece	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5808.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5809.00.00	- Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.10.00	- - Embroidery without visible ground	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.91.00	- -- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.92.00	- -- Of man-made fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.99.00	- -- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5811.00.00	- Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5901.10.00	- - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5901.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.10.00	- - Of nylon or other polyamides	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.20.00	- - Of polyesters	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.10.00	- - With poly(vinyl chloride)	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.20.00	- - With polyurethane	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5904.10.00	- - Linoleum	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5904.90.00	- - Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5905.00.00	- Textile wall coverings.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.10.00	- - Adhesive tape of a width not exceeding 20 cm	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.91.00	- -- Knitted or crocheted	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.99.00	- -- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5907.00.00	- Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5908.00.00	- Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5909.00.00	- Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5910.00.00	- Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.10.00	- - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6103.32.00	-- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.33.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.39.00	--- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.41.00	-- Of wool or fine animal hair	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.42.00	--- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.43.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.49.00	-- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.13.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.19.00	--- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.22.00	-- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.23.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.29.00	--- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.31.00	-- Of wool or fine animal hair	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.32.00	--- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.33.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.39.00	-- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.41.00	-- Of wool or fine animal hair	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.42.00	--- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.43.00	--- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.44.00	--- Of artificial fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.49.00	--- Of other textile materials																											







[illegible]



Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6211.20.00	-- Ski suits	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.32.00	--- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.33.00	--- Of man-made fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.39.00	--- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.42.00	--- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.43.00	--- Of man-made fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.49.00	--- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.10.00	-- Brassieres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.20.00	-- Girdles and panty-girdles	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.30.00	-- Corselettes	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.90.00	-- Other	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6213.20.00	-- Of cotton	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6213.90.00	-- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.10.00	-- Of silk or silk waste	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.20.00	-- Of wool or fine animal hair	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.30.00	-- Of synthetic fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.40.00	-- Of artificial fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.90.00	-- Of other textile materials	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.10.00	-- Of silk or silk waste	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.20.00	-- Of man-made fibres	8%	8%	7%	7%	7%	7%	7%	7%	7%	7%	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.90.00	-- Of other textile materials	8%																										