



**AGREEMENT ESTABLISHING THE ASEAN-AUSTRALIA-
NEW ZEALAND FREE TRADE AREA**

TABLE OF CONTENTS

Preamble

Chapter 1. Establishment of Free Trade Area, Objectives and General Definitions

Chapter 2. Trade in Goods

Chapter 3. Rules of Origin

Annex on Operational Certification Procedures

- **Appendix on Minimum Data Requirements – Application for a Certificate of Origin**

- **Appendix on Minimum Data Requirements – Certificate of Origin**

Chapter 4. Customs Procedures

Chapter 5. Sanitary and Phytosanitary Measures

Chapter 6. Standards, Technical Regulations and Conformity Assessment Procedures

Chapter 7. Safeguard Measures

Chapter 8. Trade in Services

Annex on Financial Services

Annex on Telecommunications

- **Appendix on Transitional Arrangements**

Chapter 9. Movement of Natural Persons

Chapter 10. Electronic Commerce

Chapter 11. Investment

Annex on Expropriation and Compensation

Chapter 12. Economic Co-operation

Chapter 13. Intellectual Property

Chapter 14. Competition

Chapter 15. General Provisions and Exceptions

Chapter 16. Institutional Provisions

Chapter 17. Consultations and Dispute Settlement

**Annex on Rules of Procedure for Arbitral
Tribunal Proceedings**

**Annex on Optional Procedures for
Composing Arbitral Tribunals**

Chapter 18. Final Provisions

Annexes:

Annex 1. Schedules of Tariff Commitments

Annex 2. Product Specific Rules

**Appendix on the Indicative List of Textile
Finishing Processes**

**Annex 3. Schedules of Specific Services
Commitments**

**Annex 4. Schedules of Movement of Natural Persons
Commitments**

PREAMBLE

The Governments of Brunei Darussalam, the Kingdom of Cambodia (Cambodia), the Republic of Indonesia (Indonesia), the Lao People's Democratic Republic (Lao PDR), Malaysia, the Union of Myanmar (Myanmar), the Republic of the Philippines (Philippines), the Republic of Singapore (Singapore), the Kingdom of Thailand (Thailand) and the Socialist Republic of Viet Nam (Viet Nam), collectively, the Member States of the Association of Southeast Asian Nations, and Australia and New Zealand;

REINFORCING the longstanding ties of friendship and co-operation among them;

RECALLING the *Framework for the AFTA-CER Closer Economic Partnership* endorsed by Ministers in Ha Noi, Viet Nam on 16 September 2001;

DESIRING to minimise barriers and deepen and widen economic linkages among the Parties; lower business costs; increase trade and investment; enhance economic efficiency; create a larger market with more opportunities and greater economies of scale for business;

CONFIDENT that this Agreement establishing an ASEAN-Australia-New Zealand Free Trade Area will strengthen economic partnerships, serve as an important building block towards regional economic integration and support sustainable economic development;

RECOGNISING the important role and contribution of business in enhancing trade and investment among the Parties and the need to further promote and facilitate co-operation and utilisation of the greater business opportunities provided by this Agreement;

CONSIDERING the different levels of development among ASEAN Member States and between ASEAN Member States, Australia and New Zealand and the need for flexibility, including special and differential treatment, especially for the newer ASEAN Member States; as well as the need to facilitate the increasing participation of newer ASEAN Member States in this Agreement and the expansion of their exports, including, *inter alia*, through strengthening of their domestic capacity, efficiency and competitiveness;

REAFFIRMING the respective rights and obligations and undertakings of the Parties under the World Trade Organization Agreement and other existing international agreements and arrangements;

RECOGNISING the positive momentum that regional trade agreements and arrangements can have in accelerating regional and global trade liberalisation, and their role as building blocks for the multilateral trading system;

HAVE AGREED AS FOLLOWS:

CHAPTER 1

ESTABLISHMENT OF FREE TRADE AREA, OBJECTIVES AND GENERAL DEFINITIONS

Article 1 Objectives

The objectives of this Agreement are to:

- (a) progressively liberalise and facilitate trade in goods among the Parties through, *inter alia*, progressive elimination of tariff and non-tariff barriers in substantially all trade in goods among the Parties;
- (b) progressively liberalise trade in services among the Parties, with substantial sectoral coverage;
- (c) facilitate, promote and enhance investment opportunities among the Parties through further development of favourable investment environments;
- (d) establish a co-operative framework for strengthening, diversifying and enhancing trade, investment and economic links among the Parties; and
- (e) provide special and differential treatment to ASEAN Member States, especially to the newer ASEAN Member States, to facilitate their more effective economic integration.

Article 2
**Establishment of the ASEAN-Australia-New Zealand
Free Trade Area**

The Parties hereby establish, consistent with Article XXIV of GATT 1994 and Article V of GATS, an ASEAN, Australia and New Zealand Free Trade Area.

Article 3
General Definitions

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

- (a) **AANZFTA** means the ASEAN-Australia-New Zealand Free Trade Area;
- (b) **Agreement** means the *Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area*;
- (c) **Agreement on Customs Valuation** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;
- (d) **ASEAN** means the Association of Southeast Asian Nations which comprises of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam and whose members are referred to in this Agreement collectively as the **ASEAN Member States** and individually as an **ASEAN Member State**;

- (e) **customs duties** means any customs or import duty and a charge of any kind, including any tax or surcharge, imposed in connection with the importation of a good, but does not include any:
- (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of GATT 1994, in respect of the like domestic product or in respect of an article from which the imported product has been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, as may be amended and the *Agreement on Subsidies and Countervailing Measures* in Annex 1A to the WTO Agreement, as may be amended; or
 - (iii) fee or any charge commensurate with the cost of services rendered;
- (f) **days** means calendar days, including weekends and holidays;
- (g) **FTA Joint Committee** means the ASEAN, Australia and New Zealand FTA Joint Committee established pursuant to Article 1 (FTA Joint Committee) of Chapter 16 (Institutional Provisions);
- (h) **GATS** means the *General Agreement on Trade in Services* in Annex 1B to the WTO Agreement;

- (i) **GATT 1994** means the *General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement;
- (j) **HS Code** means the Harmonized Commodity Description and Coding System established by the *International Convention on the Harmonized Description and Coding System* signed at Brussels on 14 June 1983, as amended;
- (k) **IMF Articles of Agreement** means the *Articles of Agreement of the International Monetary Fund*;
- (l) **newer ASEAN Member States** means the Kingdom of Cambodia, the Lao People's Democratic Republic, the Union of Myanmar and the Socialist Republic of Viet Nam;
- (m) **originating good** means a good that qualifies as originating under Chapter 3 (Rules of Origin);
- (n) **Parties** means the ASEAN Member States, Australia and New Zealand collectively;
- (o) **Party** means an ASEAN Member State or Australia or New Zealand;
- (p) **TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, in Annex 1C to the WTO Agreement;
- (q) **WTO** means the World Trade Organization; and
- (r) **WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994.

CHAPTER 2

TRADE IN GOODS

Article 1

Reduction and/or Elimination of Customs Duties

Except as otherwise provided in this Agreement, each Party shall progressively reduce and/or eliminate customs duties on originating goods of the other Parties in accordance with its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 2

Acceleration of Tariff Commitments

1. Nothing in this Agreement shall preclude all Parties from negotiating and entering into arrangements to accelerate and/or improve tariff commitments made under this Agreement. An agreement among all Parties to accelerate and/or improve tariff commitments shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions). Such acceleration and/or improvement of tariff commitments shall be implemented by all the Parties.

2. Two or more Parties may also consult to consider accelerating and/or improving tariff commitments set out in their schedules of tariff commitments in Annex 1 (Schedules of Tariff Commitments). An agreement between these Parties to accelerate and/or improve their respective tariff commitments under this Agreement shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions). Tariff concessions arising from such acceleration and/or improvement of tariff commitments shall be extended to all Parties.

3. A Party may, at any time, unilaterally accelerate the reduction and/or elimination of customs duties on originating goods of the other Parties set out in its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments). A Party intending to do so shall inform the other Parties before the new rate of customs duties takes effect, or in any event, as early as practicable.

Article 3 Elimination of Agricultural Export Subsidies

Consistent with their rights and obligations under the WTO Agreement, each Party agrees to eliminate and not reintroduce all forms of export subsidies for agricultural goods destined for the other Parties.

Article 4 National Treatment on Internal Taxation and Regulation

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

Article 5 Fees and Charges Connected with Importation and Exportation

1. Each Party shall ensure that fees and charges connected with importation and exportation shall be consistent with its rights and obligations under GATT 1994.

2. Each Party shall make available details of the fees and charges that it imposes in connection with importation and exportation and, to the extent possible and in accordance with its domestic laws and regulations, make such information available on the internet.

3. A Party may not require consular transactions, including related fees and charges, in connection with the importation of any good of any other Party.

Article 6

Publication and Administration of Trade Regulations

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

2. In accordance with its domestic laws and regulations and to the extent possible, each Party shall make laws, regulations, decisions and rulings of the kind referred to in Paragraph 1 available on the internet.

Article 7

Quantitative Restrictions and Non-Tariff Measures

1. No Party shall adopt or maintain any prohibition or quantitative restriction on the importation of any good of any other Party or on the exportation of any good destined for the territory of any other Party, except in accordance with its WTO rights and obligations or this Agreement. To this end, Article XI of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

2. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain any non-tariff measure on the importation of any good of any other Party or on the exportation of any good destined for the territory of any other Party, except in accordance with its WTO rights and obligations or in accordance with this Agreement.

3. Each Party shall ensure the transparency of its non-tariff measures permitted under Paragraph 2 and shall ensure that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade among the Parties.

4. The Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) shall review non-tariff measures covered by this Chapter with a view to considering the scope for additional means to enhance the facilitation of trade in goods between the Parties. The Goods Committee shall submit to the FTA Joint Committee an initial report on progress in its work, including any recommendations, within two years of entry into force of this Agreement. Any Party may nominate measures for consideration by the Goods Committee.

Article 8 Import Licensing

1. Each Party shall ensure that all automatic and non-automatic import licensing measures are implemented in a transparent and predictable manner, and applied in accordance with the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement.

2. Each Party shall promptly notify the other Parties of existing import licensing procedures. Thereafter, each Party shall notify the other Parties of any new import licensing procedures and any modification to its existing import licensing procedures, to the extent possible 60 days before it takes effect, but in any case no later than within 60 days of publication. The information in any notification under this Article shall be in accordance with Article 5.2 and 5.3 of the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement.

3. Upon request of another Party, a Party shall, promptly and to the extent possible, respond to the request of that Party for information on import licensing requirements of general application.

Article 9

Modification of Concessions

In exceptional circumstances where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, with the agreement of all other interested Parties, modify or withdraw a concession contained in its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments). In order to seek to reach such agreement, the relevant Party shall engage in negotiations with any interested Parties. In such negotiations, the Party proposing to modify or withdraw its concessions shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory adjustments, shall apply to all the Parties and shall be incorporated into this Agreement in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions).

Article 10

Contact Points and Consultations

1. Each Party shall designate a contact point to facilitate communication among the Parties on any matter relating to this Chapter.

2. Where a Party considers that any proposed or actual measure of another Party or Parties may materially affect trade in goods between the Parties, that Party may, through the contact point, request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party or Parties shall respond promptly to such requests for information and consultations.

Article 11
Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (Goods Committee) consisting of representatives of the Parties. The Goods Committee may meet at the request of any Party or the FTA Joint Committee to consider any matter arising under this Chapter, or under:

- (a) Chapter 3 (Rules of Origin);
- (b) Chapter 4 (Customs Procedures);
- (c) Chapter 5 (Sanitary and Phytosanitary Measures);
- (d) Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures); and
- (e) Chapter 7 (Safeguard Measures).

2. The functions of the Goods Committee shall include:

- (a) reviewing implementation of, and measures taken pursuant to, the Chapters referred to in Paragraph 1;
- (b) receiving reports from, and reviewing the work of:
 - (i) the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin);
 - (ii) the SPS Sub-Committee established pursuant to Article 10 (Meetings Among the Parties on Sanitary and Phytosanitary Matters) of Chapter 5 (Sanitary and Phytosanitary Measures); and

- (iii) the STRACAP Sub-Committee established pursuant to Article 13 (Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures) of Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures);
- (c) implementing the work programme provided for in Article 7.4 (Quantitative Restrictions and Non-Tariff Measures);
- (d) identifying and recommending measures to promote and facilitate improved market access, including any acceleration of tariff commitments under Article 2.1 (Acceleration of Tariff Commitments); and
- (e) reporting, as required, to the FTA Joint Committee.

3. The Goods Committee may agree to establish subsidiary working groups or refer issues for consideration to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

4. The meetings of the Goods Committee may occur in person, or by any other means as mutually determined by the Parties.

Article 12 Application

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Chapter by the regional and local governments and authorities within its territories.

CHAPTER 3

RULES OF ORIGIN

Article 1 Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **back-to-back Certificate of Origin** means a Certificate of Origin issued by an intermediate exporting Party's Issuing Authority/Body based on the Certificate of Origin issued by the first exporting Party;
- (c) **CIF** means the value of the good imported and includes the cost of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (d) **FOB** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (e) **generally accepted accounting principles** means the recognised consensus or substantial

authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

- (f) **good** means any merchandise, product, article or material;
- (g) **identical and interchangeable materials** means materials that are fungible as a result of being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;
- (h) **indirect material** means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and moulds;
 - (iii) spare parts and materials used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

- (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspecting goods;
 - (vii) catalysts and solvents; and
 - (viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (i) **material** means any matter or substance used or consumed in the production of goods or physically incorporated into a good or subjected to a process in the production of another good;
 - (j) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;
 - (k) **originating material** means a material that qualifies as originating under this Chapter;
 - (l) **producer** means a person who grows, mines, raises, harvests, fishes, traps, hunts, farms, captures, gathers, collects, breeds, extracts, manufactures, processes or assembles a good;
 - (m) **production** means methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;

- (n) **Product Specific Rules** are rules in Annex 2 (Product Specific Rules) that specify that the materials used to produce a good have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content criterion or a combination of any of these criteria; and
- (o) **packing materials and containers for transportation** means goods used to protect a good during its transportation, different from those containers or materials used for its retail sale.

Article 2 Originating Goods

1. For the purposes of this Chapter, a good shall be treated as an originating good if it is either:

- (a) wholly produced or obtained in a Party as provided in Article 3 (Goods Wholly Produced or Obtained);
- (b) not wholly produced or obtained in a Party provided that the good has satisfied the requirements of Article 4 (Goods Not Wholly Produced or Obtained); or
- (c) produced in a Party exclusively from originating materials from one or more of the Parties,

and meets all other applicable requirements of this Chapter.

2. A good which complies with the origin requirements of Paragraph 1 will retain its eligibility for preferential tariff treatment if exported to a Party and subsequently re-exported to another Party.

Article 3

Goods Wholly Produced or Obtained

For the purposes of Article 2.1(a) (Originating Goods), the following goods shall be considered as wholly produced or obtained:

- (a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered in a Party¹;
- (b) live animals born and raised in a Party;
- (c) goods obtained from live animals in a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law², by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;

¹ For the purposes of this Article, “in a Party” means the land, territorial sea, Exclusive Economic Zone, Continental Shelf over which a Party exercises sovereignty, sovereign rights or jurisdiction, as the case may be, in accordance with international law.

For the avoidance of doubt, nothing contained in the above definition shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial claims made by any other Party, nor shall be taken as prejudging the determination of such claims.

² “International law” refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

- (g) goods produced on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in Subparagraph (f);
- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law³;
- (i) goods which are:
 - (i) waste and scrap derived from production and consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in a Party solely from products referred to in Subparagraphs (a) to (i) or from their derivatives.

Article 4

Goods Not Wholly Produced or Obtained

1. For the purposes of Article 2.1(b) (Originating Goods), except for those goods covered under Paragraph 2, a good shall be treated as an originating good if:

- (a) the good has a regional value content of not less than 40 per cent of FOB calculated using the

³ "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

formulae as described in Article 5 (Calculation of Regional Value Content), and the final process of production is performed within a Party; or

- (b) all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in tariff heading) of the HS Code in a Party.

2. In accordance with Paragraph 1, a good subject to Product Specific Rules shall be treated as an originating good if it meets those Product Specific Rules.

3. For a good not specified in Annex 2 (Product Specific Rules), a Party shall permit the producer or exporter of the good to decide whether to use Paragraph 1(a) or (b) when determining if the good is originating.

4. If a good is specified in Annex 2 (Product Specific Rules) and the relevant provisions of that Annex provide a choice of rule between a regional value content based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is originating.

Article 5

Calculation of Regional Value Content

1. For the purposes of Article 4 (Goods Not Wholly Produced or Obtained), the formula for calculating the regional value content will be either:

(a) Direct Formula

$$\frac{\text{AANZFTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Profit} + \text{Other Costs}}{\text{FOB}} \times 100\%$$

or

(b) Indirect/Build-Down Formula

$$\frac{\text{FOB} - \text{Value of Non-Originating Materials}}{\text{FOB}} \times 100\%$$

where:

- (a) **AANZFTA Material Cost** is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;
- (b) **Labour Cost** includes wages, remuneration and other employee benefits;
- (c) **Overhead Cost** is the total overhead expense;
- (d) **Other Costs** are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges;
- (e) **FOB** is the free-on-board value of the goods as defined in Article 1 (Definitions); and

- (f) **Value of Non-Originating Materials** is the CIF value at the time of importation or the earliest ascertained price paid for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. Non-originating materials include materials of undetermined origin but do not include a material that is self-produced.

2. The value of goods under this Chapter shall be determined in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation.

Article 6 Cumulative Rules of Origin

For the purposes of Article 2 (Originating Goods), a good which complies with the origin requirements provided therein and which is used in another Party as a material in the production of another good shall be considered to originate in the Party where working or processing of the finished good has taken place.

Article 7 Minimal Operations and Processes

Where a claim for origin is based solely on a regional value content, the operations or processes listed below, undertaken by themselves or in combination with each other, are considered to be minimal and shall not be taken into account in determining whether or not a good is originating:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;

- (c) packaging⁴ or presenting goods for transportation or sale;
- (d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling and other similar operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Article 8
De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 (Goods Not Wholly Produced or Obtained) will nonetheless be an originating good if:

- (a) (i) for a good, other than that provided for in Chapters 50 to 63 of the HS Code, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;
- (ii) for a good provided for in Chapters 50 to 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the

⁴ This excludes encapsulation which is termed “packaging” by the electronics industry.

value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; and

- (b) the good meets all other applicable criteria of this Chapter.

2. The value of such materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement.

Article 9 **Accessories, Spare Parts and Tools**

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

2. Notwithstanding Paragraph 1, if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good shall be taken into account as originating or non-originating materials, as

the case may be, in calculating the regional value content of the good.

3. Paragraphs 1 and 2 do not apply where accessories, spare parts, tools and instructional or other information materials presented with the good have been added solely for the purpose of artificially raising the regional value content of that good, provided it is proven subsequently by the importing Party that they are not sold therewith.

Article 10 Identical and Interchangeable Materials

The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Party.

Article 11 Treatment of Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements for the good.

3. If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 12 Indirect Materials

An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

Article 13 Recording of Costs

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the Party in which the goods are produced.

Article 14 Direct Consignment

A good will retain its originating status as determined under Article 2 (Originating Goods) if the following conditions have been met:

- (a) the good has been transported to the importing Party without passing through any non-Party; or
- (b) the good has transited through a non-Party, provided that:
 - (i) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than

unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;

- (ii) the good has not entered the commerce of a non-Party; and
- (iii) the transit entry is justified for geographical, economic or logistical reasons.

Article 15 Certificate of Origin

A claim that goods are eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by an Issuing Authority/Body notified to the other Parties as set out in this Chapter's Annex on Operational Certification Procedures.

Article 16 Denial of Preferential Tariff Treatment

The Customs Authority of the importing Party may deny a claim for preferential tariff treatment when:

- (a) the good does not qualify as an originating good;
or
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter.

Article 17 Review and Appeal

The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be

traded between the Parties, in accordance with its domestic laws, regulations and administrative practices.

Article 18
Sub-Committee on Rules of Origin

1. For the purpose of the effective and uniform implementation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (ROO Sub-Committee). The functions of the ROO Sub-Committee shall include:

- (a) monitoring of the implementation and administration of this Chapter;
- (b) discussion of any issue that may have arisen in the course of implementation, including any matters that may have been referred to the ROO Sub-Committee by the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) or the FTA Joint Committee;
- (c) discussion of any proposed modifications of the rules of origin under this Chapter; and
- (d) consultation on issues relating to rules of origin and administrative co-operation.

2. The ROO Sub-Committee shall consist of representatives of the Parties. It shall meet from time to time as mutually determined by the Parties.

3. The ROO Sub-Committee shall commence a review of Article 6 (Cumulative Rules of Origin) no earlier than 12 months, and no later than 18 months following entry into force of this Agreement. This review will consider the extension of the application of cumulation to all value added to a good within AANZFTA. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to

Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

4. The ROO Sub-Committee shall commence a review of the application of the chemical reaction rule and other chemical process rules to Chapters 28 to 40 of the HS Code and other Product Specific Rules identified by Parties, no earlier than 12 months and no later than 18 months, following entry into force of this Agreement. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

Article 19 Consultations, Review and Modification

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Agreement.

2. This Chapter may be reviewed and modified in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions) as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the FTA Joint Committee.

ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES

For the purpose of implementing Chapter 3 (Rules of Origin), the following operational procedures on the issuance and verification of Certificates of Origin and other related administrative matters shall be observed by each Party.

AUTHORITIES

Rule 1

The Certificate of Origin shall be issued by an Issuing Authority/Body of the exporting Party. Details of the Issuing Authorities/Bodies shall be notified by each Party, through the ASEAN Secretariat, prior to the entry into force of this Agreement. Any subsequent changes shall be promptly notified by each Party, through the ASEAN Secretariat.

Rule 2

1. The Issuing Authorities/Bodies shall provide the names, addresses, specimen signatures and specimens of the impressions of official seals of their respective Issuing Authorities/Bodies to the other Parties, through the ASEAN Secretariat. The Issuing Authorities/Bodies shall submit electronically to the ASEAN Secretariat the above information and specimens for dissemination to the other Parties. Any subsequent changes shall be promptly notified through the ASEAN Secretariat.

2. Any Certificate of Origin issued by a person not included in the list may not be honoured by the Customs Authority of the importing Party.

Rule 3

For the purpose of determining originating status, the Issuing Authorities/Bodies shall have the right to call for supporting documentary evidence and/or other relevant information to carry out any check considered appropriate in accordance with respective domestic laws, regulations and administrative practices.

APPLICATIONS

Rule 4

1. The manufacturer, producer, or exporter of the good or its authorised representative shall apply in writing or by electronic means to an Issuing Authority/Body, in accordance with the exporting Party's domestic laws, regulations and the Issuing Authority's/Body's procedures, requesting a pre-exportation examination of the origin of the good to be exported.
2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in issuing a Certificate of Origin for the good to be exported thereafter.
3. Pre-exportation examination need not apply to a good for which, by its nature, origin can be easily determined.

Rule 5

The manufacturer, producer, or exporter of the good or its authorised representative shall apply for the Certificate of Origin by providing appropriate supporting documents and other relevant information, proving that the good to be exported qualifies as originating.

PRE-EXPORTATION EXAMINATION

Rule 6

The Issuing Authority/Body shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party or the procedures of the Issuing Authority/Body, upon each application for the Certificate of Origin to ensure that:

- (i) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (ii) the good is an originating good in accordance with Article 2 (Originating Goods) of Chapter 3 (Rules of Origin);
- (iii) other statements in the Certificate of Origin correspond to appropriate supporting documents and other relevant information; and
- (iv) information to meet the minimum data requirements listed in this Annex's Appendix 1 (Minimum Data Requirements – Application for a Certificate of Origin) is provided for the goods being exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 7

1. The format of the Certificate of Origin is to be determined by the Parties and it must contain the minimum data requirements listed in this Annex's Appendix 2 (Minimum Data Requirements – Certificate of Origin).

2. The Certificate of Origin shall comprise one original and two copies.

3. The Certificate of Origin shall:

- (i) be in hardcopy;
- (ii) bear a unique reference number separately given by each place or office of issuance;
- (iii) be in the English language; and
- (iv) bear an authorised signature and official seal of the Issuing Authority/Body. The signature and official seal may be applied electronically.

4. The original Certificate of Origin shall be forwarded by the exporter to the importer for submission to the Customs Authority of the importing Party. Copies shall be retained by the Issuing Authority/Body and the exporter.

5. Multiple goods declared on the same Certificate of Origin shall be allowed, provided that each good is originating in its own right.

Rule 8

To implement Article 2 (Originating Goods) of Chapter 3 (Rules of Origin), the Certificate of Origin issued by the Issuing Authority/Body shall specify the relevant origin conferring criteria.

Rule 9

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous material and making any addition required. Such alterations shall be approved by a person authorised to sign the Certificate of Origin and certified by

the appropriate Issuing Authority/Body. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 10

1. The Certificate of Origin shall be issued as near as possible to, but no later than three working days after, the date of exportation.

2. Where a Certificate of Origin has not been issued as provided for in Paragraph 1 due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively, but no longer than 12 months from the date of exportation, bearing the words “**ISSUED RETROACTIVELY**”.

3. An Issuing Authority/Body of an intermediate Party shall issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through that intermediate Party, provided that:

- (i) a valid original Certificate of Origin or its certified true copy is presented;
- (ii) the period of validity of the back-to-back Certificate of Origin does not exceed the period of validity of the original Certificate of Origin;
- (iii) the consignment which is to be re-exported using the back-to-back Certificate of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;
- (iv) the back-to-back Certificate of Origin contains relevant information from the original Certificate

of Origin in accordance with the minimum data requirements in this Annex's Appendix 2 (Minimum Data Requirements – Certificate of Origin). The FOB value shall be the FOB value of the goods exported from the intermediate Party; and

- (v) the verification procedures in Rule 17 and Rule 18 shall also apply to the back-to-back Certificate of Origin.

Rule 11

In the event of theft, loss or destruction of a Certificate of Origin, the manufacturer, producer, exporter or its authorised representative may apply to the Issuing Authority/Body for a certified true copy of the original Certificate of Origin. The copy shall be made on the basis of the export documents in their possession and bear the words “**CERTIFIED TRUE COPY**”. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no longer than 12 months from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 12

1. For the purpose of claiming preferential tariff treatment, the importer shall submit to the Customs Authority at the time of import declaration the Certificate of Origin and other documents as required, in accordance with the procedures of the Customs Authority or domestic laws and regulations of the importing Party.
2. Notwithstanding Paragraph 1, a Party may elect not to require the submission of the Certificate of Origin.

Rule 13

The following time limits for the presentation of the Certificate of Origin shall be observed:

- (i) the Certificate of Origin shall be valid for a period of 12 months from the date of issue and must be submitted to the Customs Authority of the importing Party within that period;
- (ii) where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the time limit for its submission, such Certificate of Origin shall still be accepted, subject to the importing Party's domestic laws, regulations or administrative practices, when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the importer and/or exporter; and
- (iii) the Customs Authority of the importing Party may accept such Certificate of Origin, provided that the goods have been imported before the expiration of the time limit of that Certificate of Origin.

Rule 14

The Certificate of Origin shall not be required for:

- (i) goods originating in the exporting Party and not exceeding US\$200.00 FOB value or such higher amount specified in the importing Party's domestic laws, regulations or administrative practices; or
- (ii) goods sent through the post not exceeding US\$200.00 FOB value or such higher amount

specified in the importing Party's domestic laws, regulations or administrative practices,

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

Rule 15

1. Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the goods submitted.

2. For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Certificate of Origin.

Rule 16

1. Each Party shall require that the Issuing Authority/Body, manufacturer, producer, exporter, importer, and their authorised representatives maintain for a period of not less than three years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to demonstrate that the good for which a claim for preferential tariff treatment was made qualifies for preferential tariff treatment. Such records may be in electronic form.

2. Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party by an official authorised to sign the Certificate of Origin and certified by the appropriate Issuing Authority/Body.

3. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.¹

ORIGIN VERIFICATION

Rule 17

1. The Customs Authority of the importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its domestic laws, regulations or administrative practices.

2. If the Customs Authority of the importing Party has reasonable doubts as to the authenticity or accuracy of the information included in the Certificate of Origin or other documentary evidence, it may:

- (i) institute retroactive checking measures to establish the validity of the Certificate of Origin or other documentary evidence of origin;
- (ii) request information from the relevant importer of a good for which preferential tariff treatment was claimed; and
- (iii) issue written requests to the Issuing Authority/Body of the exporting Party for information from the exporter or producer.

3. A request for information in accordance with Paragraph 2(iii) shall not preclude the use of the verification visit provided for in Rule 18.

4. The recipient of a request for information under Paragraph 2 shall provide the information requested within a period of 90 days from the date the written request is made.

¹ This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

5. The Customs Authority of the importing Party shall provide written advice as to whether the goods are eligible for preferential tariff treatment to all the relevant parties within 60 days from receipt of information necessary to make a decision.

VERIFICATION VISIT

Rule 18

1. If the Customs Authority of the importing Party wishes to undertake a verification visit, it shall issue a written request to the Issuing Authority/Body of the exporting Party at least 30 days in advance of the proposed verification visit.

2. If the Issuing Authority/Body of the exporting Party is not a government agency, the Customs Authority of the importing Party shall notify the Customs Authority of the exporting Party of the written request to undertake the verification visit.

3. The written request referred to in Paragraphs 1 and 2 shall at a minimum include:

- (i) the identity of the Customs Authority issuing the request;
- (ii) the name of the exporter or the producer of the exporting Party whose good is subject to the verification visit;
- (iii) the date the written request is made;
- (iv) the proposed date and place of the visit;
- (v) the objective and scope of the proposed visit, including specific reference to the good subject to the verification; and

- (vi) the names and titles of the officials of the Customs Authority or other relevant authorities of the importing Party who will participate in the visit.

4. The Issuing Authority/Body of the exporting Party shall notify the exporter or producer of the intended verification visit by the Customs Authority or other relevant authorities of the importing Party and request the exporter or producer to:

- (i) permit the Customs Authority or other relevant authorities of the importing Party to visit their premises or factory; and
- (ii) provide information relating to the origin of the good.

5. The Issuing Authority/Body shall advise the exporter or producer that, should they fail to respond by a specified date, preferential tariff treatment may be denied.

6. The Issuing Authority/Body of the exporting Party shall advise the Customs Authority of the importing Party within 30 days of the date of the written request from the Customs Authority of the importing Party whether the exporter or producer has agreed to the request for a verification visit.

7. The Customs Authority of the importing Party shall not visit the premises or factory of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.

8. The Customs Authority of the importing Party shall complete any action to verify eligibility for preferential tariff treatment and make a decision within 150 days of the date of the request to the Issuing Authority/Body under Paragraph 1. The Customs Authority of the importing Party shall provide written advice as to whether goods are eligible for

preferential tariff treatment to the relevant parties within ten days of the decision being made.

9. Parties shall maintain the confidentiality of information classified as confidential collected in the process of verification and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The information classified as confidential may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.²

SUSPENSION OF PREFERENTIAL TARIFF TREATMENT

Rule 19

1. The Customs Authority of the importing Party may suspend preferential tariff treatment to a good that is the subject of an origin verification action under this Annex for the duration of that action or any part thereof.

2. The importing Party may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

3. In the event that a determination is made by the Customs Authority of the importing Party that the good qualifies as an originating good of the exporting Party, any suspended preferential tariff treatment shall be reinstated.

Rule 20

When the destination of any goods exported to a specified Party is changed after their export from the exporting Party, but before clearance by the importing Party, the exporter,

² This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

manufacturer, producer or its authorised representative shall apply in writing to the Issuing Authority/Body for a new Certificate of Origin for the goods changing destination. The application shall include the original Certificate of Origin relating to the goods.

Rule 21

For the purpose of implementing Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) where transportation is effected through the territory of any non-Party, the following shall be provided to the Customs Authority of the importing Party:

- (i) a through Bill of Lading issued in the exporting Party;
- (ii) a Certificate of Origin issued by the relevant Issuing Authority/Body of the exporting Party, unless not required pursuant to Rule 12.2 or Rule 14;
- (iii) a copy of the original commercial invoice in respect of the good; and
- (iv) supporting documents in evidence that the requirements of Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) have been complied with.

Rule 22

1. The Customs Authority of the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of that company, provided that the goods meet the requirements of Chapter 3 (Rules of Origin).

2. The words “**SUBJECT OF THIRD-PARTY INVOICE** (*name of company using the invoice*)” shall appear on the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 23

When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the government authorities concerned shall co-operate in the action to be taken in the respective Party against the persons involved, in accordance with the Party’s respective laws and regulations.

GOODS IN TRANSPORT OR STORAGE

Rule 24

Originating goods which are in the process of being transported from the exporting Party to the importing Party, or which are in temporary storage in a bonded area in the importing Party, should be accorded preferential tariff treatment if they are imported into the importing Party on or after the date of entry into force of this Agreement, subject to the submission of a Certificate of Origin issued retroactively to the Customs Authority of the importing Party and subject to domestic laws, regulations or administrative practices of the importing Party.

SETTLEMENT OF DISPUTES

Rule 25³

1. In the case of a dispute concerning origin determination, classification of goods or other matters, the

³ This Rule is without prejudice to a Party’s rights under Chapter 17 (Consultations and Dispute Settlement).

government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Parties for information.

2. If no settlement can be reached bilaterally, the dispute may be referred to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

Appendix 1

Minimum Data Requirements – Application for a Certificate of Origin

The minimum data to be included in an application for a Certificate of Origin are:

1. Exporter details	The name, address and contact details of the exporter
2. Shipment details (a separate application must be made for each shipment)	(i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	(i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria
4. Exporter's declaration	Declaration completed by the exporter or its authorised representative, signed and dated, and annotated with the signatory's name and designation. The declaration shall include a statement that the details provided in the application are true and correct

Appendix 2

Minimum Data Requirements – Certificate of Origin

The minimum data to be included in the Certificate of Origin are:

1. Exporter details	The name and address and contact details of the exporter
2. Shipment details (a Certificate of Origin can only apply to a single shipment of goods)	(i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	(i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria (iii) FOB Value ¹
4. Certification by Issuing Authority/Body	Certification by the Issuing Authority/Body that, based on the evidence provided, the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin)
5. Certificate of Origin number	A unique number assigned to the Certificate of Origin by the Issuing Authority/Body

¹ In the case of Australia and New Zealand, a Certificate of Origin or back-to-back Certificate of Origin which does not state the FOB value shall be accompanied by a declaration made by the exporter stating the FOB value of each good described in the Certificate of Origin.

CHAPTER 4

CUSTOMS PROCEDURES

Article 1 **Objectives**

The objectives of this Chapter are to:

- (a) ensure predictability, consistency and transparency in the application of customs laws and regulations of the Parties;
- (b) promote efficient, economical administration of customs procedures, and the expeditious clearance of goods;
- (c) simplify customs procedures; and
- (d) promote co-operation among the customs administrations of the Parties.

Article 2 **Scope**

This Chapter applies, in accordance with the Parties' respective laws, regulations and policies, to customs procedures applied to goods traded among the Parties.

Article 3 **Definitions**

For the purposes of this Chapter:

- (a) **customs law** means such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit/transshipment

of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party; and

- (b) **customs procedures** means the treatment applied by the customs administration of a Party to goods, which are subject to that Party's customs law.

Article 4

Customs Procedures and Facilitation

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, transparent and facilitate trade, including through the expeditious clearance of goods.
2. Customs procedures of each Party shall, where possible and to the extent permitted by its customs law, conform with the standards and recommended practices of the World Customs Organization.
3. The customs administration of each Party shall review its customs procedures with a view to their simplification to facilitate trade.

Article 5

Customs Co-operation

1. To the extent permitted by its domestic law, the customs administration of each Party may, as deemed appropriate, assist the customs administration of each other Party, in relation to:
 - (a) the implementation and operation of this Chapter;

- (b) developing and implementing customs best practice and risk management techniques;
- (c) providing, where possible, prior notice of changes to laws, regulations, and relevant procedures and guidelines that would affect the operation of this Agreement;
- (d) simplifying and harmonising customs procedures;
- (e) advancing technical skills and the use of technology; and
- (f) application of the Agreement on Customs Valuation.

2. Subject to available resources, the customs administrations of the Parties may, as deemed appropriate, explore and undertake co-operation projects, including:

- (a) capacity building programmes to enhance the capability of customs personnel of ASEAN Member States; and
- (b) technical assistance programmes to facilitate the Parties' development and implementation of Single Windows.

Article 6

Use of Automated Systems

1. The customs administration of each Party, where applicable, shall endeavour to have its own system that supports electronic customs transactions.

2. In implementing initiatives, the customs administration of each Party shall take into account the relevant standards and best practices recommended by the World Customs

Organization, taking into consideration the available infrastructure and capabilities of each Party.

Article 7 Valuation

The Parties shall determine the customs value of goods traded among them in accordance with the provisions of the Agreement on Customs Valuation.¹

Article 8 Advance Rulings

1. Each Party, through its customs administration or other relevant authorities, to the extent permitted by its domestic laws, regulations and administrative determinations, on the application of a person described in Paragraph 2(a), shall provide in writing advance rulings in respect of the tariff classification, questions arising from the application of the principles of the Agreement on Customs Valuation and/or origin of goods.

2. Where available, each Party shall adopt or maintain procedures for advance rulings, which shall:

- (a) provide that an importer in its territory or an exporter or producer in the territory of another Party may apply for an advance ruling before the importation of the goods in question;
- (b) require that an applicant for an advance ruling provide a detailed description of the goods and all relevant information needed to process an application for an advance ruling;

¹ In the case of Cambodia, the Agreement on Customs Valuation, as implemented in accordance with the provisions of the Protocol on the Accession of the Kingdom of Cambodia to the WTO shall apply *mutatis mutandis*.

- (c) provide that its customs administration may, at any time during the course of an evaluation of an application for an advance ruling, request that the applicant provide additional information within a specified period;
- (d) provide that any advance ruling be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the decision-maker; and
- (e) provide that an advance ruling be issued to the applicant expeditiously, within the period specified in each Party's domestic laws, regulations or administrative determinations.

3. A Party may reject requests for an advance ruling where the additional information requested by it in accordance with Paragraph 2(c) is not provided within the specified period.

4. Subject to Paragraphs 1 and 5 and where available, each Party shall apply an advance ruling to all importations of goods described in that ruling imported into its territory for three years from the date of that ruling, or such other period as specified in that Party's domestic laws, regulations or administrative determinations.

5. A Party may modify or revoke an advance ruling upon a determination that the ruling was based on an error of fact or law (including human error), the information provided is false or inaccurate, if there is a change in domestic law consistent with this Agreement, or there is a change in a material fact or circumstance on which the ruling is based.

6. Where an importer claims that the treatment accorded to an imported good should be governed by an advance ruling, the customs administration may evaluate whether the facts and circumstances of the importation are consistent

with the facts and circumstances upon which an advance ruling was based.

Article 9 Risk Management

1. The Parties shall administer customs procedures so as to facilitate the clearance of low-risk goods and focus on high-risk goods. To enhance the flow of goods across their borders the customs administration of each Party shall regularly review these procedures.

2. Where a customs administration of a Party deems that the inspection of goods is not necessary to authorise clearance of the goods from customs control, that Party shall endeavour to provide a single point for the documentary or electronic processing of those goods.

Article 10 Confidentiality

1. Nothing in this Chapter shall be construed to require any Party to furnish or allow access to confidential information pursuant to this Chapter, the disclosure of which it considers would:

- (a) be contrary to the public interest as determined by its legislation;
- (b) be contrary to any of its legislation including, but not limited to, legislation protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests, which may include competitive position, of particular enterprises, public or private.

2. Where a Party provides information to another Party in accordance with this Chapter and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Party providing the information, and not disclose it without the specific written permission of the Party providing the information.

Article 11 Enquiry Points

1. Each Party shall designate one or more enquiry points to address enquiries from interested persons concerning customs matters, and shall make available on the internet and/or in print form, information concerning procedures for making such enquiries.

2. Each Party shall publish on the internet and/or in print form all statutory and regulatory provisions and any customs administrative procedures applied or enforced by its customs administration, not including law enforcement procedures and internal operational guidelines.

Article 12 Consultations

The customs administrations of the Parties will encourage consultation with each other regarding significant customs issues that affect goods traded among the Parties.

Article 13 Review and Appeal

1. Each Party shall ensure that the importers in its territory have access to administrative review within the customs administration that issued the decision subject to review or, where applicable, the higher authority supervising the administration and/or judicial review of the determination

taken at the final level of administrative review, in accordance with the Party's domestic law.

2. The decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing.

3. The level of administrative review may include any authority supervising the customs administration of a Party.

CHAPTER 5

SANITARY AND PHYTOSANITARY MEASURES

Article 1 Objectives

The objectives of this Chapter are to:

- (a) facilitate trade among the Parties while protecting human, animal or plant life or health in the territory of each Party;
- (b) provide greater transparency in and understanding of the application of each Party's regulations and procedures relating to sanitary and phytosanitary measures;
- (c) strengthen co-operation among the competent authorities of the Parties which are responsible for matters covered by this Chapter; and
- (d) enhance practical implementation of the principles and disciplines contained within the SPS Agreement.

Article 2 Scope

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

Article 3 Definitions

For the purposes of this Chapter:

- (a) **competent authorities** means those authorities within each Party recognised by the national government as responsible for developing and administering the various sanitary and phytosanitary measures within that Party;
- (b) **international standards, guidelines and recommendations** shall have the same meaning as set out in paragraph 3 of Annex A to the SPS Agreement;
- (c) **sanitary or phytosanitary measure** shall have the same meaning as set out in paragraph 1 of Annex A to the SPS Agreement; and
- (d) **SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement.

Article 4 General Provisions

1. Each Party affirms its rights and obligations with respect to each other Party under the SPS Agreement.
2. Each Party commits to apply the principles of the SPS Agreement in the development, application or recognition of any sanitary or phytosanitary measure with the intent to facilitate trade among the Parties while protecting human, animal or plant life or health in the territory of each Party.

Article 5 Equivalence

1. The Parties shall strengthen co-operation on equivalence in accordance with the SPS Agreement and relevant international standards, guidelines and recommendations, in order to facilitate trade among the Parties.

2. To facilitate trade, the competent authorities of the relevant Parties may develop equivalence arrangements and make equivalence decisions, in particular in accordance with Article 4 of the SPS Agreement and with the guidance provided by the relevant international standard setting bodies and by the WTO Committee on Sanitary and Phytosanitary Measures established pursuant to Article 12 of the SPS Agreement.

3. A Party shall, upon request, enter into negotiations with the aim of achieving bilateral recognition arrangements of the equivalence of specified sanitary or phytosanitary measures.

Article 6 **Competent Authorities and Contact Points**

1. Each Party shall provide each other Party with a description of its competent authorities and their division of responsibilities.

2. Each Party shall provide each other Party with a contact point to facilitate distribution of requests or notifications made in accordance with this Chapter.

3. Each Party shall ensure the information provided under Paragraphs 1 and 2 is kept up to date.

Article 7 **Notification**

1. Each Party acknowledges the value of exchanging information on its sanitary or phytosanitary measures.

2. Each Party agrees to provide timely and appropriate information directly to the contact points of the relevant Parties where a:

- (a) change in animal or plant health status may affect existing trade;
- (b) significant sanitary or phytosanitary non-compliance associated with an export consignment is identified by the importing Party; and
- (c) provisional sanitary or phytosanitary measure against or affecting the exports of another Party is considered necessary to protect human, animal or plant life or health within the importing Party.

3. The exporting Party should, to the extent possible, endeavour to provide information to the importing Party if the exporting Party identifies that an export consignment which may be associated with a significant SPS risk has been exported.

Article 8 Co-operation

1. Each Party shall explore opportunities for further co-operation, collaboration and information exchange with the other Parties on sanitary and phytosanitary matters of mutual interest consistent with the objectives of this Chapter.

2. In relation to Paragraph 1, each Party shall endeavour to co-ordinate with regional or multilateral work programmes with the objective of avoiding unnecessary duplication and to maximise the benefits from the application of resources.

3. Each Party agrees to further explore how it can strengthen co-operation on the provision of technical assistance especially in relation to trade facilitation.

4. Any two Parties may, by mutual agreement, co-operate on adaptation to regional conditions in accordance with the

SPS Agreement and relevant international standards, guidelines and recommendations, in order to facilitate trade between the Parties.

Article 9 Consultations

Where a Party considers that a sanitary or phytosanitary measure affecting trade between it and another Party warrants further discussion, it may, through the contact points, request a detailed explanation of the sanitary or phytosanitary measure and if necessary, request to hold consultations in an attempt to resolve any concerns on specific issues arising from the application of the sanitary or phytosanitary measure. The other Party shall respond promptly to any requests for such explanations, and if so requested, shall enter into consultations, within 30 days from the date of the request. The Parties to the consultations shall make every effort to reach a mutually satisfactory resolution through consultations within 60 days from the date of the request, or a timeline mutually agreed upon by the consulting Parties. Should the consultations fail to achieve resolution, the matter shall be forwarded to the FTA Joint Committee.

Article 10 Meetings Among the Parties on Sanitary and Phytosanitary Matters

1. The Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Matters (SPS Sub-Committee), consisting of representatives from the relevant government agencies of each Party. The SPS Sub-Committee shall meet within one year of the entry into force of this Agreement and thereafter as mutually determined by the Parties.

2. The SPS Sub-Committee shall review the progress made by the Parties in implementing their commitments under this Chapter and may set up subsidiary working

groups, as agreed between or among the relevant Parties, to consider specified issues relating to this Chapter.

3. Competent authorities of any two Parties may meet to make decisions bilaterally implementing the commitments under this Chapter. Each Party shall provide to the SPS Sub-Committee updates on the status of their work.

4. Subject to Paragraph 1, meetings under this Article shall occur as and when mutually determined by the relevant Parties and all decisions and/or records made shall be by mutual agreement of the relevant Parties. Meetings may occur in person, by teleconference, by video conference, or through any other means as mutually determined by the Parties.

Article 11
Non-Application of Chapter 17 (Consultations and
Dispute Settlement)

Chapter 17 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

CHAPTER 6

STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY ASSESSMENT PROCEDURES

Article 1 Objectives

The objectives of this Chapter are to facilitate trade in goods among the Parties by:

- (a) ensuring that standards, technical regulations, and conformity assessment procedures do not create unnecessary obstacles to trade;
- (b) promoting mutual understanding of each Party's standards, technical regulations, and conformity assessment procedures;
- (c) strengthening information exchange and co-operation among the Parties in relation to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures;
- (d) strengthening co-operation among the Parties in the work of international bodies related to standardisation and conformity assessments; and
- (e) providing a framework to implement supporting mechanisms to realise these objectives.

Article 2 Scope

1. For the mutual benefit of the Parties, this Chapter applies to all standards, technical regulations and conformity

assessment procedures of the Parties that may affect trade in goods between the Parties except:

- (a) purchasing specifications prepared by governmental bodies for the production or consumption requirements of such bodies; and
- (b) sanitary or phytosanitary measures as defined in Chapter 5 (Sanitary and Phytosanitary Measures).

2. Nothing in this Chapter shall limit the right of a Party to prepare, adopt and apply standards, technical regulations and conformity assessment procedures only to the extent necessary to fulfil a legitimate objective. Such legitimate objectives are, *inter alia*, national security requirements; the prevention of deceptive practices; protection of human health or safety; animal or plant life or health; or the environment.

Article 3 Definitions

For the purposes of this Chapter, the definitions set out in Annex 1 to the *Agreement on Technical Barriers to Trade* (TBT Agreement) in Annex 1A to the WTO Agreement shall apply.

Article 4 Affirmation of the TBT Agreement

1. Each Party affirms its rights and obligations with respect to each other Party under the TBT Agreement.

2. Each Party shall take such reasonable measures as may be available to it to ensure compliance, in the implementation of this Chapter, by local government and non-governmental bodies within its territory which are responsible for the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.

Article 5 Standards

1. With respect to the preparation, adoption and application of standards, each Party shall ensure that its standardising body or bodies accept and comply with Annex 3 to the TBT Agreement.

2. Each Party shall encourage the standardising body or bodies in its territory to co-operate with the standardising body or bodies of other Parties. Such co-operation shall include, but is not limited to:

- (a) exchange of information on standards;
- (b) exchange of information relating to standard setting procedures; and
- (c) co-operation in the work of international standardising bodies in areas of mutual interest.

Article 6 Technical Regulations

1. Where relevant international standards exist or their completion is imminent, each Party shall use them, or relevant parts of them, as a basis for their technical regulations except when such international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued, for instance because of fundamental climatic or geographical factors or fundamental technological problems.

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

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

Article 7

Conformity Assessment Procedures

1. Each Party shall give positive consideration to accepting the results of conformity assessment procedures of other Parties, even where those procedures differ from its own, provided it is satisfied that those procedures offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures.

2. Each Party shall seek to enhance the acceptance of the results of conformity assessment procedures conducted in the territories of other Parties with a view to increasing efficiency, avoiding duplication and ensuring cost effectiveness of the conformity assessments. In this regard, each Party may choose, depending on the situation of the Party and the specific sectors involved, a broad range of approaches. These may include but are not limited to:

- (a) recognition by a Party of the results of conformity assessments performed in the territory of another Party;
- (b) recognition of co-operative arrangements between accreditation bodies in the territories of the Parties;
- (c) mutual recognition of conformity assessment procedures conducted by bodies located in the territory of each Party;
- (d) accreditation of conformity assessment bodies in the territory of another Party;

- (e) use of existing regional and international multilateral recognition agreements and arrangements;
- (f) designating conformity assessment bodies located in the territory of another Party to perform conformity assessment; and
- (g) suppliers' declaration of conformity.

3. Each Party shall exchange information with other Parties on its experience in the development and application of the approaches in Paragraph 2(a) to (g) and other appropriate approaches with a view to facilitating the acceptance of the results of conformity assessment procedures.

4. A Party shall, upon request of another Party, explain its reasons for not accepting the results of any conformity assessment procedure performed in the territory of that other Party.

Article 8 Co-operation

1. The Parties shall intensify their joint efforts in the field of standards, technical regulations and conformity assessment procedures with a view to facilitating access to each other's markets.

2. Each Party shall, upon request of another Party, give positive consideration to proposals to supplement existing co-operation on standards, technical regulations and conformity assessment procedures. Such co-operation, which shall be on mutually determined terms and conditions, may include but is not limited to:

- (a) advice or technical assistance relating to the development and application of standards, technical regulations and conformity assessment procedures;
- (b) co-operation between conformity assessment bodies, both governmental and non-governmental, in the territories of each of the Parties such as:
 - (i) use of accreditation to qualify conformity assessment bodies; and
 - (ii) enhancing infrastructure in calibration, testing, inspection, certification and accreditation to meet relevant international standards, recommendations and guidelines;
- (c) co-operation in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures such as enhancing participation in the existing frameworks for mutual recognition developed by relevant regional and international bodies; and
- (d) enhancing co-operation in the development and improvement of technical regulations and conformity assessment procedures such as:
 - (i) co-operation in the development and promotion of good regulatory practice;
 - (ii) transparency, including ways to promote improved access to information on standards, technical regulations and conformity assessment procedures; and

- (iii) management of risks relating to health, safety, the environment and deceptive practices.

3. Upon request of another Party, a Party shall give positive consideration to a sector-specific proposal that the requesting Party makes for further co-operation under this Chapter.

Article 9 Consultations

1. Each Party shall give prompt and positive consideration to any request from another Party for consultations on issues relating to the implementation of this Chapter.

2. Where a matter covered under this Chapter cannot be clarified or resolved as a result of consultations, the Parties concerned may establish an *ad hoc* working group with a view to identifying a workable and practical solution to facilitate trade. The *ad hoc* working group shall comprise representatives of the Parties concerned.

3. Where a Party declines a request from another Party to establish an *ad hoc* working group, it shall, upon request of the other Party, explain the reasons for its decision.

Article 10 Agreements or Arrangements

1. Parties shall seek to identify trade-facilitating initiatives regarding standards, technical regulations and conformity assessment procedures that are appropriate for particular issues or sectors.

2. Such trade-facilitating initiatives may include agreements or arrangements on regulatory issues, such as

alignment of standards, convergence or equivalence of technical regulations conformity assessment procedures and compliance issues.

3. Parties to an existing agreement or arrangement shall give consideration to extending such an agreement or arrangement to another Party upon request of that Party. Such consideration may be subject to appropriate confidence building processes to ensure equivalency of relevant standards, technical regulations and/or conformity assessment procedures.

4. Where a Party declines a request of another Party to consider extending the application of an existing agreement or arrangement it shall, upon request of that Party, explain the reasons for its decision.

Article 11 Transparency

1. Each Party affirms its commitment to ensuring that information regarding proposed new or amended standards, technical regulations and conformity assessment procedures is made available in accordance with the relevant requirements of the TBT Agreement.

2. Each Party shall ensure that the information relating to standards, technical regulations and conformity assessment procedures is published. Such information should be made available in printed form and, where possible, in electronic form.

Article 12 Contact Points

1. Each Party shall designate a contact point or contact points who shall, for that Party, have responsibility for coordinating the implementation of this Chapter.

2. Each Party shall provide each of the other Parties with the name of the designated contact point or contact points and the contact details of the relevant official in that organisation, including telephone, facsimile, email and any other relevant details.

3. Each Party shall notify each of the other Parties promptly of any change of their contact points or any amendments to the details of the relevant officials.

4. Each Party shall ensure that its contact point or contact points facilitate the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures, in response to all reasonable requests for such information from a Party.

Article 13

Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures

1. The Parties hereby establish a Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures (STRACAP Sub-Committee), consisting of representatives of the Parties, to promote and monitor the implementation and administration of this Chapter.

2. The STRACAP Sub-Committee shall meet as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

3. The STRACAP Sub-Committee shall determine its terms of reference in accordance with this Chapter.

4. The STRACAP Sub-Committee shall determine its work programme in response to priorities as identified by the Parties.

CHAPTER 7

SAFEGUARD MEASURES

Article 1

Scope

This Chapter applies to safeguard measures adopted or maintained by a Party affecting trade in goods among the Parties during the transitional safeguard period.

Article 2

Definitions

For the purposes of this Chapter:

- (a) **domestic industry** means, with respect to an imported good, the producers as a whole of the like or directly competitive goods operating within a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (b) **global safeguard measure** means a measure applied under Article XIX of GATT 1994 and the *Agreement on Safeguards* in Annex 1A to the WTO Agreement (Safeguards Agreement) or Article 5 of the *Agreement on Agriculture* in Annex 1A to the WTO Agreement (Agreement on Agriculture);
- (c) **provisional measure** means a provisional safeguard measure described in Article 7 (Provisional Safeguard Measures);
- (d) **safeguard measure** means a transitional safeguard measure described in Article 6 (Scope

and Duration of Transitional Safeguard Measures);

- (e) **serious injury** means a significant overall impairment in the position of a domestic industry;
- (f) **threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and
- (g) **transitional safeguard period** means, in relation to a particular good, the period from the entry into force of this Agreement until three years after the customs duty on that good is to be eliminated, or reduced to its final commitment, in accordance with that Party's schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 3 Imposition of a Safeguard Measure

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of another Party or Parties is being imported into the territory of a Party during the transitional safeguard period for that good in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry that produces like or directly competitive goods, that Party may:

- (a) suspend the further reduction of any rate of customs duty provided for under this Agreement on the good; or
- (b) increase the rate of customs duty on the good to a level not exceeding the lesser of:

- (i) the most-favoured-nation applied rate of duty on the good in effect at the time the action is taken; or
- (ii) the most-favoured-nation applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 4 Investigation

1. A Party shall take a safeguard measure only following an investigation by that Party's competent authorities in accordance with the same procedures as those provided for in Article 3 and Article 4.2 of the Safeguards Agreement; and to this end, Article 3 and Article 4.2 of the Safeguards Agreement shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. Each Party shall ensure that its competent authorities complete any such investigation expeditiously and, in any event, within one year following the date of its initiation.

Article 5 Notification

1. A Party shall immediately notify the other Parties, in writing, on:
 - (a) initiating an investigation under Article 4 (Investigation);
 - (b) making a finding of serious injury or threat thereof caused by increased imports of an originating good of another Party or Parties resulting from the reduction or elimination of a customs duty on that originating good;

- (c) taking a decision to apply or extend a safeguard measure;
- (d) taking a decision to progressively liberalise an existing safeguard measure; or
- (e) applying a provisional measure.

2. A Party shall provide promptly to the other Parties a copy of the public version of the report of its competent authorities required under Article 4 (Investigation).

3. In making a notification pursuant to Paragraph 1(c), the Party applying or extending a safeguard measure shall provide the other Parties with evidence of serious injury or threat of serious injury caused by increased imports of an originating good of another Party or Parties as a result of the reduction or elimination of a customs duty pursuant to this Agreement. Such notification shall include:

- (a) a precise description of the originating good subject to the proposed safeguard measure including its heading or subheading under the HS Code, on which the schedules of tariff commitments in Annex 1 (Schedules of Tariff Commitments) are based;
- (b) a precise description of the proposed safeguard measure; and
- (c) the proposed date of the safeguard measure's introduction, its expected duration, and a timetable for progressive liberalisation of the measure, if applicable. In the case of an extension of a measure, evidence that the domestic industry concerned is adjusting shall also be provided.

Upon request, the Party applying or extending a safeguard measure shall provide additional information as another Party or Parties may consider necessary.

4. A Party proposing to apply or extend a safeguard measure shall provide adequate opportunity for prior consultations with those Parties which would be affected by the safeguard measure with a view to reviewing the information provided under Paragraphs 2 and 3 arising from the investigation referred to in Article 4 (Investigation), exchanging views on the safeguard measure and reaching an agreement on compensation as set forth in Article 8 (Compensation).

5. Where a Party applies a provisional measure referred to in Article 7 (Provisional Safeguard Measures), on request of another Party or Parties, consultations shall be initiated immediately after such application.

6. The provisions on notification in this Chapter shall not require a Party to disclose confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 6

Scope and Duration of Transitional Safeguard Measures

1. A Party may not maintain a safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of that Party determine, in conformity with the procedures referred to in

Article 4 (Investigation), that the safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting; or

- (c) for a period exceeding three years, including any extension.

2. A safeguard measure shall not be applied against an originating good of a Party which is an ASEAN Member State, as long as its share of imports of the good concerned in the importing Party does not exceed three per cent of the total imports from the other Parties, provided that those Parties with less than three per cent import share collectively account for not more than nine per cent of total imports of the good concerned from the other Parties.

3. Where the expected duration of the safeguard measure is over one year, the importing Party shall ensure that the safeguard measure is progressively liberalised at regular intervals during the period of application.

4. When a Party terminates a safeguard measure on a good, the rate of customs duty for that good shall be no higher than the rate that, according to the Party's schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments), would have been in effect as if the safeguard measure had never been applied.

5. Regardless of its duration or whether it has been subject to extension, a safeguard measure on a good shall terminate following the end of the transitional safeguard period for such good.

6. No safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a safeguard measure, for a period of time

equal to the duration of the previous safeguard measure, or two years, whichever is longer.

7. A Party shall not apply a safeguard measure to an originating good imported up to the limit of quota quantities granted under tariff rate quotas applied in accordance with its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 7

Provisional Safeguard Measures

1. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a provisional measure, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good from another Party or Parties have caused or are threatening to cause serious injury to a domestic industry.

2. The duration of such a provisional measure shall not exceed 200 days, during which time the relevant requirements of Article 2 (Definitions), Article 3 (Imposition of a Safeguard Measure), Article 4 (Investigation), Article 5 (Notification) and Article 6 (Scope and Duration of Transitional Safeguard Measures) shall be met. The duration of any provisional measure shall be counted as part of the initial period and any extension as referred to in Article 6 (Scope and Duration of Transitional Safeguard Measures).

3. The customs duty imposed as a result of the provisional measure shall be refunded if the subsequent investigation referred to in Article 4 (Investigation) does not determine that increased imports of the originating good have caused or threatened to cause serious injury to a domestic industry.

Article 8 Compensation

1. The Party proposing to apply a safeguard measure shall, in consultation with the exporting Party or Parties who would be affected by such a measure, provide to that Party or Parties mutually agreed adequate means of trade compensation in the form of substantially equivalent level of concessions or other obligations to that existing under this Agreement between the Party applying the safeguard measure and the exporting Party or Parties who would be affected by such a measure.

2. In seeking compensation under Paragraph 1 for a safeguard measure, if the Parties mutually agree, they may hold consultations in the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) to determine the substantially equivalent level of concessions to that existing under this Agreement between the Party taking the safeguard measure and the exporting Party or Parties who would be affected by such a measure prior to any suspension of equivalent concessions. Any proceedings arising from such consultations shall be completed within 30 days from the date on which the safeguard measure was applied.

3. If no agreement on the compensation is reached within the time frame specified in Paragraph 2, the Party or Parties against whose originating good the measure is applied may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure. The Party or Parties may suspend the concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the safeguard measure is maintained. The right of suspension provided for in this Paragraph shall not be exercised for the first two years that a safeguard measure is in effect, provided that the safeguard measure has been applied as a result of an

absolute increase in imports and that such a safeguard measure conforms to this Chapter.

4. A Party shall notify the other Parties in writing at least 30 days before suspending concessions under Paragraph 3.

5. The obligation to provide compensation under Paragraph 1 and the right to suspend substantially equivalent concessions under Paragraph 3 shall terminate on the termination of the safeguard measure.

Article 9 **Relationship to the WTO Agreement**

1. Each Party retains its rights and obligations under Article XIX of GATT 1994, the Safeguards Agreement and Article 5 of the Agreement on Agriculture. This Agreement does not confer any additional rights or obligations on the Parties with regard to global safeguard measures.

2. A Party shall not apply a safeguard measure or provisional measure, as provided in Article 6 (Scope and Duration of Transitional Safeguard Measures) or Article 7 (Provisional Safeguard Measures) on a good that is subject to a measure that the Party has applied pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, the Agreement on Agriculture or any other relevant provisions in the WTO Agreement, nor shall a Party continue to maintain a safeguard measure or provisional measure on a good that becomes subject to a measure that the Party applies pursuant to Article XIX of GATT 1994 and the Safeguards Agreement, the Agreement on Agriculture or any other relevant provisions in the WTO Agreement.

3. A Party considering the imposition of a global safeguard measure on an originating good of another Party or Parties shall initiate consultations with that Party or Parties as far in advance of taking such measure as practicable.

CHAPTER 8

TRADE IN SERVICES

Article 1

Scope and Coverage

1. This Chapter applies to measures by a Party affecting trade in services.
2. For the purposes of this Chapter, measures by a Party means measures taken by:
 - (a) central, regional, or local governments and authorities; and
 - (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities.
3. In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory.
4. This Chapter shall not apply to measures affecting:
 - (a) government procurement;
 - (b) subsidies or grants including government-supported loans, guarantees, and insurance, provided by a Party or to any conditions attached to the receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers or service suppliers;

- (c) services supplied in the exercise of governmental authority within the territory of each respective Party, as defined in Article 2(q) (Definitions), or
- (d) in respect of air transport services, measures affecting traffic rights however granted; or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system services.

5. The Parties note the multilateral negotiations pursuant to the review of the *GATS Annex on Air Transport Services*. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

6. Nothing in this Chapter shall 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.

Article 2 Definitions

For the purposes of this Chapter:

- (a) **aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from

service and do not include so-called line maintenance;

- (b) **commercial presence** means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person; or
 - (ii) the creation or maintenance of a branch or a representative office, within the territory of a Party for the purpose of supplying a service;
- (c) **computer reservation system services** means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (d) **juridical person** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or government-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (e) **juridical person of a Party** means a juridical person which is either:
 - (i) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party or any other Party; or

- (ii) in the case of supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of that Party; or
 - (B) juridical persons of that Party identified under Subparagraph (e)(i);
- (f) In the case of Thailand and Viet Nam, a **juridical person** is:
 - (i) **owned** by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;
 - (ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;
 - (iii) **affiliated** with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (g) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (h) **measures by a Party affecting trade in services** includes measures in respect of:
 - (i) the purchase or use of, or payment for, a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are

required by those Parties to be offered to the public generally; and

- (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (i) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (j) **natural person of a Party** means a natural person who resides in the territory of that Party or elsewhere and who under the law of that Party:
 - (i) is a national of that Party; or
 - (ii) has the right of permanent residence¹ in that Party, in the case of a Party which accords substantially the same treatment to its permanent residents as it does to its nationals in respect of measures affecting trade in services, provided that no Party is obligated to accord to such permanent residents treatment more favourable than would be accorded by that Party to such permanent residents;
- (k) **person** means a natural person or a juridical person;

¹ Where a Party has made a reservation with respect to permanent residents in its schedules under this Agreement, that reservation shall not prejudice the Parties' rights and obligations in GATS.

- (l) **sector of a service** means:
 - (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's schedules of specific commitments in Annex 3 (Schedules of Specific Services Commitments); and
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (m) **selling and marketing of air transport services** means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (n) **services** includes any service in any sector except services supplied in the exercise of governmental authority;
- (o) **service of another Party** means a service which is supplied:
 - (i) from or in the territory of that other Party; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;

- (p) **service supplier** means a person that supplies a service²;
- (q) **a service supplied in the exercise of governmental authority** means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (r) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
- (s) **trade in services** means the supply of a service:
 - (i) from the territory of one Party into the territory of any other Party;
 - (ii) in the territory of one Party to the service consumer of any other Party;
 - (iii) by a service supplier of one Party, through commercial presence in the territory of any other Party;
 - (iv) by a service supplier of one Party, through presence of natural persons of a Party in the territory of any other Party; and
- (t) **traffic rights** means the right for scheduled and non-scheduled services to operate and/or carry passengers, cargo and mail for remuneration or

² Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

hire from, to within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

Article 3 National Treatment

1. In sectors inscribed in its schedules of specific commitments in Annex 3 (Schedules of Specific Services Commitments) or Annex 4 (Schedules of Movement of Natural Persons Commitments), and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of any other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.³

2. A Party may meet the requirement of Paragraph 1 by according to services and service suppliers of any other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of any other Party.

³ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

Article 4

Market Access

1. With respect to market access through the modes of supply identified in Article 2(s) (Definitions), each Party shall accord services and service suppliers of any other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its schedules of specific commitments in Annex 3 (Schedules of Specific Services Commitments) or Annex 4 (Schedules of Movement of Natural Persons Commitments).⁴

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its schedules of specific commitments in Annex 3 (Schedules of Specific Services Commitments) or Annex 4 (Schedules of Movement of Natural Persons Commitments), are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

⁴ If a Party undertakes a market-access commitment in relation to the supply of a services through the mode of supply referred to in Article 2(s)(i) (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment through the mode of supply referred to in Article 2(s)(iii) (Definitions), it is hereby committed to allow related transfers of capital into its territory.

- (c) limitations on the total number of service operations or on the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test⁵;
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 5 Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to Article 3 (National Treatment) or Article 4 (Market Access), including those regarding qualifications, standards or licensing matters. Such commitments shall be set out in a Party's schedules of specific commitments in Annex 3 (Schedules of Specific Services Commitments) and Annex 4 (Schedules of Movement of Natural Persons Commitments).

⁵ Subparagraph (c) does not cover measures of a Party which limit inputs for the supply of services.

Article 6

Review of Commitments

The Parties shall enter into successive rounds of negotiations, beginning not later than three years from the date of entry into force of this Agreement, and periodically thereafter as determined by the FTA Joint Committee, with a view to further improving specific commitments under this Chapter so as to progressively liberalise trade in services among the Parties.

Article 7

Consultations on Most-Favoured-Nation Treatment

1. Subject to Paragraph 2, if, after this Agreement enters into force, a Party enters into any agreement on trade in services with a non-Party in which it provides treatment to services or service suppliers of that non-Party more favourable than it accords to like services or service suppliers of other Parties under this Agreement, any other Party may request consultations to discuss the possibility of extending, under this Agreement, treatment no less favourable than that provided under the agreement with the non-Party. The requested Party shall enter into consultations with the requesting Party bearing in mind the overall balance of benefits. The requesting Party shall notify all the other Parties of their request for consultations under this Paragraph.

2. No Party shall be obliged to apply Paragraph 1 with respect to treatment provided under any bilateral or plurilateral agreement between an individual ASEAN Member State, or individual ASEAN Member States, and non-Parties or Australia or New Zealand.

3. The consulting Parties shall notify the results of the consultations to all other Parties as soon as practicable and by no later than the next meeting of the Services Committee

established pursuant to Article 24 (Committee on Trade in Services) following the conclusion of consultations.

4. Notwithstanding Paragraph 1, a Party shall not be obliged to enter into consultations in relation to treatment provided under any international agreement that entered into force or was signed prior to the date of entry into force of this Agreement including, 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.

Article 8

Schedules of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under Article 3 (National Treatment), Article 4 (Market Access) and Article 5 (Additional Commitments). With respect to sectors where such commitments are undertaken, each schedule shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments;
- (d) where appropriate, the time-frame for implementation of such commitments; and
- (e) the date of entry into force of such commitments.

2. Measures inconsistent with both Market Access and National Treatment shall be inscribed in the column relating to Market Access. In this case, the inscription will be

considered to provide a condition or qualification to National Treatment as well.

3. Schedules of specific services commitments shall be set out in Annex 3 (Schedules of Specific Services Commitments) of this Agreement. The specific commitments in respect of the supply of a service by a service supplier of one Party through presence of natural persons of a Party in the territory of another Party shall be set out in Annex 4 (Schedules of Movement of Natural Persons Commitments) of this Agreement.

Article 9 Modification of Schedules

1. A Party may modify or withdraw any commitment in its schedule of specific commitments in Annex 3 (Schedules of Specific Services Commitments) or Annex 4 (Schedules of Movement of Natural Persons Commitments), at any time after three years have elapsed from the date on which this Agreement enters into force, in accordance with the procedures set out in Article XXI of GATS, *mutatis mutandis*, and the Procedures for the Implementation of Article XXI of GATS set out in WTO document S/L/80 of 29 October 1999 (the GATS Article XXI Procedures), *mutatis mutandis*, as amended from time to time.

2. For the avoidance of doubt, references in Article XXI of GATS and the GATS Article XXI Procedures to the “Secretariat” and the “Council for Trade in Services” shall each be read as references to the FTA Joint Committee.

Article 10 Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, do not constitute unnecessary barriers to trade in services, the Parties shall jointly review the results of the WTO negotiations on disciplines on such measures, pursuant to Article VI.4 of GATS, and shall amend this Article, as appropriate, after consultations among the Parties, to bring the results of those negotiations into effect under this Agreement. The Parties note that the disciplines arising from such negotiations shall aim to ensure that qualification requirements and procedures, technical standards and licensing requirements and procedures are, *inter alia*:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. In sectors in which a Party has undertaken specific commitments under Article 3 (National Treatment), Article 4 (Market Access) and Article 5 (Additional Commitments), pending the incorporation of the disciplines referred to in Paragraph 2, that Party shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific commitments under this Agreement in a manner which:

- (a) does not comply with the criteria outlined in Paragraph 2(a), (b) or (c); and

- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

4. In determining whether a Party is in conformity with its obligations under Paragraph 3(a), account shall be taken of international standards of relevant international organisations applied by that Party.⁶

5. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of that Party shall:

- (a) in the case of an incomplete application, at the request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;
- (b) within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;
- (c) at the request of the applicant, provide, without undue delay, information concerning the status of the application under consideration; and
- (d) if an application is terminated or denied, to the maximum extent possible, inform the applicant in writing, and without delay, the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

6. In sectors where specific commitments regarding professional services are undertaken, each Party shall

⁶ The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of all the Parties.

provide for adequate procedures to verify the competency of professionals of the other Parties.

7. Subject to its domestic laws and regulations, each Party shall permit service suppliers of the other Parties to use the business names under which they ordinarily trade in the territories of the other Parties and otherwise ensure that the use of business names is not unduly restricted.

Article 11 Transparency

1. The Parties recognise that transparent measures governing trade in services are important in facilitating the ability of service suppliers to gain access to, and operate in, each others' markets. Each Party shall promote regulatory transparency in trade in services.

Publication

2. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force:

- (a) all relevant measures of general application affecting trade in services; and
- (b) all international agreements pertaining to, or affecting, trade in services to which a Party is a signatory.

3. To the extent possible, each Party shall make the measures and international agreements of the kind referred to in Paragraph 2 available on the internet.

4. Where publication referred to in Paragraphs 2 and 3 is not practicable, such information⁷ shall be made otherwise publicly available.

5. To the extent provided for under its domestic legal framework, each Party shall endeavour to provide a reasonable opportunity for comments by interested persons of the Parties on measures referred to in Paragraph 2(a) before adoption.

Contact Points

6. Each Party shall designate a contact point to facilitate communications among the Parties on any matter covered by this Chapter. Upon the request of another Party, the contact point shall:

- (a) identify the office or official responsible for the relevant matter; and
- (b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

7. Each Party shall respond promptly to all requests by any other Party for specific information on:

- (a) any measures referred to in Paragraph 2(a) or international agreements referred to in Paragraph 2(b); and
- (b) any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services covered by the Party's specific commitments under this

⁷ For greater certainty, the Parties agree that such information may be published in each Party's chosen language.

Chapter, whether or not the other Party has been previously notified of the new or changed law, regulation or administrative guideline.

Article 12

Development and Application of Regulations

Administrative Processes

1. With a view to administering in a consistent, impartial and reasonable manner its laws, regulations, procedures and administrative rulings of general application affecting trade in services, each Party shall ensure that its administrative agencies, in applying such laws, regulations, procedures and administrative rulings to particular services or service suppliers of another Party in specific cases through administrative processes, including adjudication, rule-making, licensing, determination and approval processes:

- (a) to the extent provided under its domestic legal framework, and where possible, provide service suppliers of the other Party that are directly affected by an administrative process with reasonable notice that the process is taking place;
- (b) to the extent provided under its domestic legal framework, endeavour to afford such service suppliers with reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the process and the public interest permit; and
- (c) follow procedures that are in accordance with its laws.

Review and Appeal

2. Each Party shall maintain judicial, arbitral or administrative tribunals or procedures for the purpose of the prompt review⁸, and, where warranted, correction of final administrative actions resulting from the processes covered by Paragraph 1. Where such procedures or tribunals are not independent of the agency entrusted with the administrative action concerned, each Party shall ensure that the tribunals or procedures provide for an objective and impartial review.

3. Each Party shall ensure that, in any such tribunal or under any such procedures, the parties to any proceedings are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision in accordance with the Party's laws.

4. Each Party shall ensure, subject to appeal or further review as provided in its law, that any decision referred to in Paragraph 3(b) shall be implemented in accordance with its laws.

Article 13 Disclosure of Confidential Information

Nothing in this Chapter shall be construed as requiring a Party to provide to the other Parties confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular juridical persons, public or private.

⁸ For avoidance of doubt, "review" includes merits review only where provided for under the Party's law.

Article 14
Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under Article 3 (National Treatment) and Article 4 (Market Access).

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a Party has a reason to believe that a monopoly supplier of a service of any other Party is acting in a manner inconsistent with Paragraph 1 or 2, it may request the Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its territory.

Article 15
Business Practices

1. Parties recognise that certain business practices of service suppliers, other than those falling under Article 14

(Monopolies and Exclusive Service Suppliers), may restrain competition and thereby restrict trade in services.

2. Each Party shall, at the request of any other Party, enter into consultations with a view to eliminating practices referred to in Paragraph 1. The Party addressed shall accord full and sympathetic consideration to such a request and shall co-operate through the supply of publicly available non-confidential information available to the requesting Party. The requested Party may also provide other information available to the requesting Party, subject to its domestic law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 16 Recognition

1. For the purpose of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to the requirements of Paragraph 3, a Party may recognise the education or experience obtained, requirements met, licences or certifications granted in a particular country. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.

2. A Party that is a party to an agreement or arrangement of the type referred to in Paragraph 1, whether existing or future, shall afford adequate opportunity for other interested Parties to negotiate their accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that education, experience, licences, or certifications obtained or requirements met in that other Party's territory should be recognised.

3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between other Parties in the application of its standards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

4. Where appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, Parties shall work in co-operation with relevant inter-governmental and non-governmental organisations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

5. Each Party shall encourage competent bodies in its territory to enter into negotiations for agreements or arrangements on recognition of professional qualification requirements, qualification procedures, licensing or registration requirements, and licensing or registration procedures with a view to the achievement of early outcomes.

Article 17

Payments and Transfers

1. Except under the circumstances envisaged in Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 15 (General Provisions and Exceptions), a Party shall not apply restrictions on international transfers or payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of any of the Parties as members of the International Monetary Fund under the IMF Articles of Agreement, including the use of exchange actions which are in conformity with the IMF Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistent with its specific commitments

regarding such transactions, except under Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 15 (General Provisions and Exceptions) or at the request of the International Monetary Fund.

Article 18 Subsidies

1. Notwithstanding Article 1.4(b) (Scope and Coverage), the Parties shall review the issue of disciplines on subsidies related to trade in services in light of any disciplines agreed under Article XV of GATS.

2. Parties recognise that, in certain circumstances, subsidies may have distortive effects on trade in services. Any Party which considers that it is adversely affected by a subsidy of another Party may request consultations with that Party on such matters. Such request shall be accorded sympathetic consideration.

Article 19 Safeguard Measures

1. The Parties note the multilateral negotiations pursuant to Article X of GATS on the question of emergency safeguard measures based on the principle of non-discrimination. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

2. In the event that the implementation of the commitments made in this Agreement causes substantial adverse impact to a service sector of a Party before the conclusion of the multilateral negotiations referred to in Paragraph 1, the affected Party may request consultations with the other Party or Parties. The requested Party or Parties shall enter into consultations with the requesting

Party on the commitments that the requested Party or Parties consider may have caused substantial adverse impact and on the possibility of the requesting Party adopting any measure to alleviate such impact. The requesting Party shall notify all the other Parties of their request for consultations under this Paragraph.

3. Any measures taken pursuant to Paragraph 2 shall be mutually agreed by the Parties concerned.

4. The consulting Parties shall notify the results of the consultations to all other Parties as soon as practicable and by no later than the next meeting of the Services Committee established pursuant to Article 24 (Committee on Trade in Services) following the conclusion of consultations.

Article 20

Increasing Participation for Newer ASEAN Member States

In order to increase the benefits of this Chapter for the newer ASEAN Member States, and in accordance with the objectives of and the Preamble to this Agreement and the objectives of Chapter 12 (Economic Co-operation), the Parties recognise the importance of according special and differential treatment to the newer ASEAN Member States and facilitating their participation in this Chapter through negotiated specific commitments relating to:

- (a) strengthened domestic services capacity and its efficiency and competitiveness, *inter alia*, through access to technology on a commercial basis;
- (b) improved access to distribution channels and information networks;
- (c) commitments in sectors of export interest to newer ASEAN Member States; and

- (d) recognising that commitments by each newer ASEAN Member State may be made in accordance with its individual stage of development.

Article 21 **Denial of Benefits**

A Party may deny the benefits of this Chapter:

- (a) to the supply of any service, if it establishes that the service is supplied from or in the territory of a non-Party;
- (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
 - (i) by a vessel registered under the laws of a non-Party, and
 - (ii) by a person of a non-Party which operates and/or uses the vessel in whole or in part;
- (c) to a service supplier, that is a juridical person, if it establishes that it is not a service supplier of another Party.

Article 22 **Treatment and Protection of Commercial Presence**

1. Chapter 11 (Investment) does not apply to measures adopted or maintained by a Party to the extent that they are covered by this Chapter.
2. Notwithstanding Paragraph 1, the following Articles and Section of Chapter 11 (Investment) apply, *mutatis mutandis*, to measures affecting the supply of services by a service

supplier of a Party through commercial presence in the territory of another Party:

- (a) Article 6 (Treatment of Investment);
- (b) Article 7 (Compensation for Losses);
- (c) Article 8 (Transfers);
- (d) Article 9 (Expropriation and Compensation);
- (e) Article 10 (Subrogation); and
- (f) Section B (Investment Disputes between a Party and an Investor).

Article 23 Miscellaneous Provisions

1. The GATS *Annex on Telecommunications* shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. Additional provisions on financial services and telecommunications are set out in this Chapter's Annexes.

Article 24 Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services (Services Committee), consisting of representatives of the Parties.
2. The Services Committee's functions shall be:
 - (a) to conduct reviews of commitments in accordance with Article 6 (Review of Commitments);

- (b) if the multilateral negotiations referred to in Article 19.1 (Safeguard Measures) have not concluded within three years from entry into force of this Agreement, to enter into discussion on the question of emergency safeguard measures based on the principle of non-discrimination for the purpose of considering appropriate amendments to this Chapter;
- (c) to enter into discussions on the application of most-favoured-nation treatment to trade in services for the purpose of considering appropriate amendments to this Chapter, in conjunction with the first review of commitments under Article 6 (Review of Commitments);
- (d) to review the implementation of this Chapter;
- (e) to consider any other matters identified by the Parties; and
- (f) to report to the FTA Joint Committee as required.

3. The Services Committee shall conclude the discussions referred to in Paragraph 2(a) to (c) within five years of entry into force of this Agreement, unless the Parties agree otherwise.

4. The Services Committee shall meet as mutually determined by the Parties as required under this Article and Article 6 (Review of Commitments). Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

ANNEX ON FINANCIAL SERVICES

Article 1 Scope and Definitions

1. This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in Article 2(s) (Definitions) of Chapter 8 (Trade in Services).
2. For the purposes of Article 2(n) (Definitions) of Chapter 8 (Trade in Services), “services supplied in the exercise of governmental authority” means the following:
 - (a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (b) activities forming part of a statutory system of social security or public retirement plans; or
 - (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.
3. For the purposes of Article 2(n) (Definitions) of Chapter 8 (Trade in Services), if a Party allows any of the activities referred to in Paragraph (2)(b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.
4. Article 2(q) (Definitions) of Chapter 8 (Trade in Services) shall not apply to services covered by this Annex.

Article 2 Definitions

For the purposes of this Annex:

- (a) a **financial service** is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (i) Direct insurance (including co-insurance):
 - (A) life; and
 - (B) non-life;
- (ii) Reinsurance and retrocession;
- (iii) Insurance intermediation, such as brokerage and agency; and
- (iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

Banking and other financial services (excluding insurance)

- (v) Acceptance of deposits and other repayable funds from the public;
- (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

- (vii) Financial leasing;
- (viii) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts;
- (ix) Guarantees and commitments;
- (x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (A) money market instruments (including cheques, bills, certificates of deposits);
 - (B) foreign exchange;
 - (C) derivative products including, but not limited to, futures and options;
 - (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (E) transferable securities; and
 - (F) other negotiable instruments and financial assets, including bullion;
- (xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

- (xii) Money broking;
 - (xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
 - (xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in Subparagraphs (v) to (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) a **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term “financial service supplier” does not include a public entity;
- (c) **public entity** means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for

governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

- (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions; and

(d) **self-regulatory organisation:**

- (i) in the case of Australia and New Zealand, means any non-governmental body, including any securities or futures exchange or market, clearing or payment settlement agency, or other organisation or association that exercises its own or delegated regulatory or supervisory authority over financial service suppliers or financial institutions; and
- (ii) in the case of ASEAN Member States, means any non-governmental body, including any securities or futures exchange or market, clearing or payment settlement agency, other organisation or association that is recognised by legislation as a self-regulatory organisation and exercises regulatory or supervisory authority over financial service suppliers or financial institutions pursuant to legislation or delegation from central, regional or local governments or authorities.

Article 3 Domestic Regulation

1. Notwithstanding any other provision of this Agreement, a Party shall not be prevented from taking measures for

prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system or to ensure the stability of the exchange rate¹ subject to the following:

- (a) where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement;
- (b) for measures to ensure the stability of the exchange rate such measures shall be no more than necessary and phased out when conditions no longer justify their institution or maintenance; and
- (c) for measures to ensure the stability of the exchange rate such measures shall be applied on a most-favoured-nation basis.

2. Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 4 Recognition

1. A Party may recognise prudential measures of any international standard setting body, another Party, or a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the

¹ The measures to ensure the stability of the exchange rate shall not be adopted or maintained for the purpose of protecting a particular sector.

international standard setting body, another Party, or a non-Party concerned or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in Paragraph 1, whether future or existing, shall afford adequate opportunity for other interested Parties to negotiate their accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.

3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for any other Party to demonstrate that such circumstances as referred to in Paragraph 2 exist.

Article 5 Regulatory Transparency

1. The Parties recognise that transparent measures governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating their ability to gain access to and operate in each other's market.

2. Each Party shall ensure that measures of general application adopted or maintained by a Party are promptly published or otherwise made publicly available.²

3. Each Party shall take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by self-regulatory

² For greater certainty, the Parties agree that such information may be published in each Party's chosen language.

organisations³ of the Party are promptly published or otherwise made publicly available.⁴

4. Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons of another Party regarding measures of general application to which this Annex applies.⁵

5. Each Party's regulatory authorities shall use its best endeavours to make available to interested persons of another Party their requirements, including any documentation required, for completing applications relating to the supply of financial services.

6. On the request of an applicant in writing, regulatory authorities of a Party shall inform the applicant of the status of its application in writing. If an authority requires additional information from the applicant, it shall notify the applicant without undue delay.

7. Each Party's regulatory authorities shall make administrative decisions on a completed application of a financial service supplier of another Party seeking to supply a financial service in that Party's territory within 180 days and shall notify the applicant of the decision in writing without undue delay:

- (a) an application shall not be considered complete until all relevant proceedings are conducted and the regulatory authorities consider all necessary information is received;

³ This Paragraph only applies to a Party when that Party has established self-regulatory organisations.

⁴ For greater certainty, the Parties agree that such information may be published in each Party's chosen language.

⁵ The Parties confirm their shared understanding that interested persons in this Article should only be persons whose direct financial interest could be potentially affected by the adoption of the regulations of general application.

- (b) where it is not practicable for a decision to be made within 180 days, the regulatory authority shall notify the applicant without delay and shall endeavour to make the decision within a reasonable time thereafter.

8. On the request of an unsuccessful applicant in writing, a regulatory authority that has denied an application shall endeavour to inform the applicant of the reasons for denial of the application in writing.

Article 6 Financial Services Exceptions

Nothing in this Chapter shall be construed to prevent the adoption or enforcement by a Party of measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject always to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or trade in financial services.

Article 7 Transfers of Information and Processing of Information

1. A Party shall not take measures that:
 - (a) prevent transfers of information, including transfers of data by electronic means, necessary for the conduct of the ordinary business of a financial service supplier;

- (b) prevent the processing of information necessary for the conduct of the ordinary business of a financial service supplier; or
- (c) prevent transfers of equipment necessary for the conduct of the ordinary business of a financial service supplier, subject to importation rules consistent with international agreements.

2. Nothing in Paragraph 1:

- (a) restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts including in accordance with its domestic laws and regulations so long as such right shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement;
- (b) prevents a regulator of a Party for regulatory or prudential reasons from requiring a financial service supplier in its territory to comply with domestic regulation in relation to data management and storage and system maintenance, as well as to retain within its territory copies of records; or
- (c) shall be construed to require a Party to allow the cross-border supply or the consumption abroad of services in relation to which it has not made specific commitments, including to allow non-resident suppliers of financial services to supply, as a principal, through an intermediary or as an intermediary, the provision and transfer of financial information and financial data processing as referred to in Article 2(a)(xv) (Definitions).

Article 8
Dispute Settlement

Members of arbitral tribunals established pursuant to Chapter 17 (Consultations and Dispute Settlement) for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

ANNEX ON TELECOMMUNICATIONS

Article 1 Scope and Coverage

1. This Annex applies to measures by a Party affecting trade in public telecommunications transport networks and services.
2. Notwithstanding Paragraph 1, this Annex shall not apply to measures by a Party affecting the distribution of broadcasting and audio-visual services, as defined in each Party's domestic legal framework.
3. Nothing in this Annex shall be construed to require a Party to allow the supply of public telecommunications transport networks or services in relation to which it has not made specific commitments under this Chapter.

Article 2 Definitions

For the purposes of this Annex:

- (a) **co-location (physical)** means access to space in order to install, maintain or repair equipment at premises owned or controlled and used by a major supplier to supply public telecommunications transport services;
- (b) **cost-oriented** means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;
- (c) **essential facilities** means facilities of a public telecommunications transport network or service that:

- (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (d) **facilities-based suppliers** means suppliers of public telecommunications transport networks or services that:
- (i) are licensed carriers in Australia;
 - (ii) are classified as Access Seekers in accordance with the Telecommunications Act 2001 as amended from time to time in New Zealand;
 - (iii) are the Infrastructure Provider for the Telecommunication Industry (InTi) licensees in Brunei Darussalam;
 - (iv) are licensed as network facility provider and licensed network services provider under domestic law in Cambodia;
 - (v) are licensed as telecommunication network provider in Indonesia;
 - (vi) are authorised to establish an enterprise to provide telecommunications service under the Telecommunications Act of 2001 in Lao PDR;
 - (vii) are licensed as Network Facilities Provider and Network Services Provider in Malaysia;

- (viii) are telecommunications operators licensed as network facility provider and/or network service provider; and operators authorised by the Ministry of Communications, Posts and Telegraphs to provide facility based services in Myanmar;
 - (ix) are licensed public telecommunications entities as defined in the Public Telecommunications Policy Act of the Philippines;
 - (x) are facilities-based operators in Singapore;
 - (xi) are duly licensed under domestic law as facilities-based supplier in Thailand; and
 - (xii) are facilities-based operators duly licensed in Viet Nam;
- (e) **interconnection** means 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;
- (f) **leased circuits** ¹ means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user;
- (g) **major supplier** means a supplier which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for the supply of public

¹ In the case of Thailand, “leased circuits” means telecommunications facilities between two designated points that are set aside for the dedicated use of, or availability to, a particular user.

telecommunications transport networks or services, or parts thereof, as a result of:

- (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (h) **non-discriminatory** means treatment no less favourable than that accorded to any other user of like public telecommunications transport networks or services in like circumstances;
- (i) **public telecommunications transport network** means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;
- (j) **public telecommunications transport service** means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, *inter alia*, telegraph, telephone and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;
- (k) **telecommunications** means the transmission and reception of signals by any electromagnetic means;
- (l) **telecommunications regulatory body** means any body or bodies in the territory of a Party which is or are responsible, under the Party's domestic legal framework, for the regulation of telecommunications; and

- (m) **user** means service consumers and service suppliers.

Article 3 Transitional Arrangements

Noting each Party's different stage of development, and noting each Party's commitments under GATS, a Party may delay the application of Article 4 (Competitive Safeguards), Article 6 (Interconnection), Article 7 (Co-location), Article 8 (Leased Circuits Services) and Article 9.2 (Resolution of Disputes) in accordance with the timetable set out in this Annex's Appendix on Transitional Arrangements.

Article 4 Competitive Safeguards

1. Subject to Article 3 (Transitional Arrangements), each Party shall prevent suppliers of public telecommunications transport networks or services who, alone or together, are major suppliers in its territory, from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in this Article shall include:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive results; and
 - (c) not making available to other suppliers of telecommunications transport networks or services, in a timely fashion, technical information about essential facilities or commercially relevant information, which is necessary for such suppliers to provide public telecommunications transport networks or services.

Article 5 Licensing

1. Each Party shall ensure that, where a licence is required, all measures relating to the licensing of suppliers of public telecommunications transport networks or services in its territory are published or, where publication is not practicable, otherwise made publicly available, including:

- (a) circumstances in which a licence is required;
- (b) licence application procedures;
- (c) criteria used to assess licence applications;
- (d) standard terms and conditions applicable to licences;
- (e) the period of time normally required to reach a decision concerning a licence application;
- (f) the cost of and/or fees for applying for and/or obtaining a licence; and
- (g) the period of validity of a licence.

2. Each Party shall ensure that the reasons for the denial of a licence are made known to an applicant upon request.

Article 6 Interconnection²

1. Subject to Article 3 (Transitional Arrangements), each Party shall ensure that major suppliers in its territory provide

² For the sake of clarity, nothing in this Article shall be construed to require Thailand or Viet Nam to allow cross-border supply of public telecommunications transport networks or services in relation to which it has not made specific commitments under this Chapter.

interconnection to suppliers of public telecommunications transport networks or services of other Parties at any technically feasible point in the major supplier's network. Such interconnection shall be:

- (a) provided in a timely fashion, on terms and conditions (including technical standards and specifications), and at cost-oriented rates, that are reasonable (having regard to economic feasibility), non-discriminatory and transparent;
- (b) sufficiently unbundled, such that the supplier of public telecommunications transport networks or services seeking interconnection need not pay for network components or facilities that it does not require for the service to be provided;
- (c) of a quality no less favourable than that provided for the major supplier's own like services, or for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates; and
- (d) provided 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. Each Party shall ensure that the terms, conditions and rates (including technical standards and specifications) for interconnection between major suppliers in its territory and suppliers of public telecommunications transport networks or services of other Parties are able to be established (at least):

- (a) through commercial negotiation; or
- (b) by reference to a set of standard terms, conditions and rates that the major supplier offers generally to other suppliers of public telecommunications transport networks or

services, and that are approved or set out by a telecommunications regulatory body.

3. Each Party shall ensure that the procedures for interconnection with major suppliers in its territory are published or otherwise made publicly available.

Article 7 Co-location

1. Subject to Article 3 (Transitional Arrangements), each Party shall ensure that major suppliers in its territory:

- (a) provide to suppliers of public telecommunications transport networks or services of other Parties that are facilities-based suppliers in the territory of that Party, physical co-location of equipment necessary for interconnection; and
- (b) in situations where physical co-location referred to in Subparagraph (a) is not practical for technical reasons or because of space limitations, co-operate with suppliers of public telecommunications transport networks or services of other Parties that are facilities-based suppliers in the territory of that Party, to find and implement a practical and commercially viable alternative solution.³

2. Each Party shall ensure that major suppliers in its territory provide the physical co-location or practical and commercially viable alternative solution referred to in Paragraph 1 in a timely fashion and on terms and conditions (including technical standards and specifications), and at

³ Such solutions may include:

- (a) permitting facilities-based suppliers to locate equipment in a nearby building and to connect such equipment to the major supplier's network;
- (b) conditioning additional equipment space or virtual co-location;
- (c) optimising the use of existing space; and
- (d) finding adjacent space.

rates, that are reasonable (having regard to economic feasibility), non-discriminatory and transparent.

3. Each Party may determine, in accordance with its domestic laws and regulations, the locations at which it requires major suppliers in its territory to provide the physical co-location or the practical and commercially viable alternative solutions referred to in Paragraph 1.

Article 8 Leased Circuits Services

Subject to Article 3 (Transitional Arrangements), each Party shall, unless it is not technically feasible, ensure that major suppliers in its territory make leased circuits services (that are public telecommunications transport services) available to suppliers of public telecommunications transport networks or services of other Parties in a timely fashion and on terms and conditions (including technical standards and specifications), and at rates, that are reasonable (having regard to economic feasibility), non-discriminatory and transparent.

Article 9 Resolution of Disputes

1. Each Party shall ensure that a supplier of public telecommunications transport networks or services of another Party who requests interconnection with a major supplier that is authorised to supply public telecommunications transport networks or services in the Party's territory has recourse to a telecommunications regulatory body to resolve disputes in relation to such interconnection, including in relation to terms, conditions or rates:

- (a) within a reasonable period of time, according to a procedure that has been published or otherwise made publicly available; and

- (b) at the request of the affected supplier of public telecommunications transport networks or services of the other Party.

2. Subject to Article 3 (Transitional Arrangements), each Party shall ensure that a supplier of public telecommunications transport networks or services of another Party who requests co-location with or leased circuits services from a major supplier that is authorised to supply public telecommunications transport networks or services in the Party's territory has recourse to a telecommunications regulatory body or a competition regulatory body to address issues in relation to such co-location or leased circuits services, including in relation to terms, conditions or rates:

- (a) within a reasonable period of time, according to a procedure that has been published or otherwise made publicly available; and
- (b) at the request of the affected supplier of public telecommunications transport networks or services of the other Party.

3. Each Party shall ensure that its telecommunications regulatory body or bodies provide, upon request by a supplier of public telecommunications transport networks or services of another Party, a written explanation of any decision by a telecommunications regulatory body that affects the supplier of public telecommunications transport networks or services of the other Party, unless such explanation is otherwise publicly available.

Article 10 Transparency

Each Party shall endeavour to make information that the Party is required to publish or make publicly available

pursuant to this Annex available on the internet.

Article 11

Telecommunications Regulatory Body

1. Each Party shall establish or maintain, as part of its domestic legal framework, a telecommunications regulatory body.
2. Each Party shall ensure that every telecommunications regulatory body that it establishes or maintains is separate from, and not accountable to, any supplier of public telecommunications transport networks or services.
3. Each Party shall ensure that the functions and responsibilities of the telecommunications regulatory body or bodies, which shall include enforcement of the commitments set out in Article 6 (Interconnection), and all of its decision-making powers, shall be set out in the Party's domestic laws or regulations.
4. Each Party shall ensure that the decisions of, and the procedures used by, its telecommunications regulatory body or bodies are impartial with respect to all interested persons.
5. Each Party shall ensure that any supplier of public telecommunications transport networks or services of another Party that is aggrieved, or whose interests are adversely affected by a determination or decision of a telecommunications regulatory body of that Party, may obtain review of the determination or decision by an administrative, arbitral or judicial tribunal or authority or according to administrative, arbitral or judicial procedures. Where such procedures are not independent of the telecommunications regulatory body, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

Article 12 Universal Service

Each Party has the right to define the kind of universal service obligation it wishes to maintain. Such obligations, including any cross subsidisation policy set out under each Party's domestic laws, shall not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

Article 13 Allocation and Use of Scarce Resources⁴

1. Each Party shall administer its procedures for the allocation and use of scarce resources, including frequencies and numbers, in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall publish or otherwise make publicly available the current state of allocated frequency bands.⁵
3. Parties are not required to publish identification of frequencies allocated for specific government uses, or to otherwise make them publicly available.

⁴ Decisions on the allocation and assignment of spectrum and frequency management are not measures that are *per se* inconsistent with Article 4 (Market Access) of Chapter 8 (Trade in Services). Accordingly, each Party retains the ability to exercise its spectrum and frequency management policies, which may affect the number of service suppliers, provided that this is done in a manner that is consistent with this Chapter. Each Party also retains the right to allocate frequency bands taking into account existing and future needs.

⁵ Parties are not required to publish information about the allocation of individual frequencies to specific licences.

APPENDIX ON TRANSITIONAL ARRANGEMENTS

Party	Article 4	Article 6	Article 7	Article 8	Article 9.2
Brunei	Obligation to apply from 1 January 2009.	Obligation to apply from 1 January 2009.	Obligation to apply from 1 January 2009.	Obligation to apply from 1 January 2009.	Obligation to apply from 1 January 2009.
Cambodia			Obligation to apply from no later than 3 years after the date of entry into force of this Agreement.	Obligation to apply from no later than 1 year from the date of entry into force of the law on Telecommunication. Cambodia shall endeavour to ensure that the Law on Telecommunication enters into force within 3 years of entry into force of this Agreement.	Obligation to apply from the date of application of Article 7 (for co-location) and 8 (for leased circuit services) respectively.
Laos	Obligation to apply from: (i) Three years after the date of Laos' accession to the WTO; or	Obligation to apply from: (i) Three years after the date of Laos' accession to the WTO; or	Obligation to apply from three years after the date of: (i) Laos' accession to the WTO; or (ii) entry into force of	Obligation to apply from three years after the date of: (i) Laos' accession to the WTO; or (ii) entry into force of	Obligation to apply from three years after the date of: (i) Laos' accession to the WTO; or (ii) entry into force of

Party	Article 4	Article 6	Article 7	Article 8	Article 9.2
	(ii) three years after the date of entry into force of domestic legislation implementing this obligation; whichever is the earlier.	(ii) three years after the date of entry into force of domestic legislation implementing this obligation; whichever is the earlier.	domestic legislation implementing this obligation; whichever is the earlier.	domestic legislation implementing this obligation; whichever is the earlier.	domestic legislation implementing this obligation; whichever is the earlier.
Myanmar	Obligation to apply from the date of completion of the review of current sector policy and regulatory arrangement allowing multi-telco participation in telecommunications services	Obligation to apply from the date of completion of the review of current sector policy and regulatory arrangement allowing multi-telco participation in telecommunications services	Obligation to apply from the date of completion of the review of current sector policy and regulatory arrangement allowing multi-telco participation in telecommunications services	Obligation to apply from the date of completion of the review of current sector policy and regulatory arrangement allowing multi-telco participation in telecommunications services	Obligation to apply from the date the new Telecommunications Law comes into force.

Party	Article 4	Article 6	Article 7	Article 8	Article 9.2
Singapore	Commits to apply this Article upon the entry into force of this Agreement.	Commits to apply this Article on a reciprocal basis, i.e. Singapore will only give commitments relating to this Article to another Party, if and when the same commitments have been made by that Party.	Commits to apply this Article on a reciprocal basis, i.e. Singapore will only give commitments relating to this Article to another Party, if and when the same commitments have been made by that Party.	Commits to apply this Article on a reciprocal basis, i.e. Singapore will only give commitments relating to this Article to another Party, if and when the same commitments have been made by that Party.	Commits to apply this Article on a reciprocal basis, i.e. Singapore will only give commitments relating to this Article to another Party, if and when the same commitments have been made by that Party.
Thailand¹	Obligation to apply after the expiration of the last concession contract.	Obligation to apply after the expiration of the last concession contract.	Obligation to apply after the expiration of the last concession contract.	Obligation to apply after the expiration of the last concession contract.	Obligation to apply from the date of entry into force of this Agreement.
Viet Nam			To apply three years after these obligations are duly reflected in Viet Nam's domestic laws and regulations.	To apply three years after these obligations are duly reflected in Viet Nam's domestic laws and regulations.	To apply three years after these obligations are duly reflected in Viet Nam's domestic laws and regulations.

¹ The last concession contract will be expired in the year 2018.

CHAPTER 9

MOVEMENT OF NATURAL PERSONS

Article 1 Objectives

The objectives of this Chapter are to:

- (a) provide for rights and obligations additional to those set out in Chapter 8 (Trade in Services) and Chapter 11 (Investment) in relation to the movement of natural persons between the Parties for business purposes;
- (b) facilitate the movement of natural persons engaged in the conduct of trade and investment between the Parties;
- (c) establish streamlined and transparent procedures for applications for immigration formalities 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 2 Scope

1. This Chapter shall apply, as set out in each Party's schedule of specific commitments in Annex 4 (Schedules of Movement of Natural Persons Commitments), to measures affecting the temporary entry of natural persons of a Party into the territory of another Party. Such persons may include:

- (a) business visitors;

- (b) installers and servicers;
- (c) executives of a business headquartered in a Party establishing a branch or subsidiary, or other commercial presence of that business in another Party;
- (d) intra-corporate transferees; or
- (e) contractual service suppliers.

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.

Article 3 Definitions

For the purposes of this Chapter:

- (a) **granting Party** means a Party who receives an application for temporary entry from a natural person of another Party who is covered by Article 2.1 (Scope);
- (b) **immigration formality** means a visa, permit, pass or other document or electronic authority granting a natural person of one Party the right to enter, reside or work or establish commercial presence in the territory of the granting Party;
- (c) **natural person of a Party** means a natural person of a Party as defined in Article 2(j) (Definitions) of Chapter 8 (Trade in Services); and

- (d) **temporary entry** means entry by a natural person covered by this Chapter, without the intent to establish permanent residence.

Article 4 Grant of Temporary Entry

1. Each Party shall, in accordance with that Party's schedule of specific commitments in Annex 4 (Schedules of Movement of Natural Persons Commitments), grant temporary entry or extension of temporary stay in accordance with this Chapter to natural persons of another Party provided those natural persons:

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

2. Any fees imposed in respect of the processing of an immigration formality shall be reasonable and in accordance with domestic law.

3. A Party may deny temporary entry or extension of temporary stay to natural persons of another Party that do not comply with Paragraph 1(a) and (b).

Article 5 Schedules of Commitments for the Entry and Temporary Stay of Natural Persons

Each Party shall set out in Annex 4 (Schedules of Movement of Natural Persons Commitments) a schedule containing its commitments for the temporary entry and stay in its territory of natural persons of another Party covered by Article 2.1 (Scope). These schedules shall specify the conditions and limitations governing those commitments, including the

length of stay, for each category of natural persons included in each Party's schedule of commitments.

Article 6 Processing of Applications

1. Where an application for an immigration formality is required by a Party, that Party shall process promptly complete applications for immigration formalities or extensions thereof received from natural persons of another Party covered by Article 2.1 (Scope).

2. Each Party shall, upon request and within a reasonable period after receiving a complete application for an immigration formality from a natural person of another Party covered by Article 2.1 (Scope), notify the applicant of:

- (a) the receipt of the application;
- (b) the status of the application; and
- (c) the decision concerning the application including, if approved, the period of stay and other conditions.

Article 7 Immigration Measures

1. Nothing in this Chapter, Chapter 8 (Trade in Services) or Chapter 11 (Investment) shall prevent a Party from applying measures to regulate the entry of natural persons of another Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to another Party under this Chapter or to unduly impair or delay trade in goods or services or the conduct of investment activities under this Agreement.

2. The sole fact of requiring persons to meet eligibility requirements prior to entry to a Party shall not be regarded as nullifying or impairing benefits accruing to another Party under this Chapter, or of unduly impairing or delaying trade in goods or services or the conduct of investment activities under this Agreement.

Article 8 Transparency

Each Party shall:

- (a) publish or otherwise make publicly available explanatory material on all relevant immigration formalities which pertain to or affect the operation of this Chapter;
- (b) no later than six months after the date of entry into force of this Agreement publish, such as on its immigration website, or otherwise make publicly available in its own territory and to persons in the territory of the other Parties, the requirements for temporary entry under this Chapter, including explanatory material and relevant forms and documents that will enable natural persons of other Parties to become acquainted with those requirements; and
- (c) upon modifying or amending any immigration measure that affects the temporary entry of natural persons, ensure that the information published or otherwise made available pursuant to Subparagraph (b) is updated as soon as possible within 90 days.

Article 9
Application of Chapter 17 (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 17 (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 matters.

CHAPTER 10
ELECTRONIC COMMERCE

Article 1
Objectives

The objectives of this Chapter are to:

- (a) promote electronic commerce among the Parties;
- (b) enhance co-operation among the Parties regarding development of electronic commerce; and
- (c) promote the wider use of electronic commerce globally.

Article 2
Definitions

For the purposes of this Chapter:

- (a) **digital certificates** are electronic documents or files that are issued or otherwise linked to a participant in an electronic communication or transaction for the purpose of establishing the participant's identity;
- (b) **electronic authentication** means the process of testing an electronic statement or claim, in order to establish a level of confidence in the statement's or claim's reliability;
- (c) **electronic signature** has for each Party the meaning set out in its domestic laws and regulations;

- (d) **electronic version** of a document means a document in electronic format prescribed by a Party, including a document sent by facsimile transmission;
- (e) **trade administration documents** means forms issued or controlled by a Party which must be completed by or for an importer or exporter in relation to the import or export of goods; and
- (f) **UNCITRAL** refers to the United Nations Commission on International Trade Law.

Article 3 Transparency

1. Each Party shall publish as promptly as possible or, where that is not practicable, otherwise make publicly available all relevant measures of general application pertaining to or affecting the operation of this Chapter.
2. Each Party shall respond as promptly as possible to relevant requests by another Party for specific information on any of its measures of general application pertaining to or affecting the operation of this Chapter.

Article 4 Domestic Regulatory Frameworks

Each Party shall maintain, or adopt as soon as practicable, domestic laws and regulations governing electronic transactions taking into account the UNCITRAL Model Law on Electronic Commerce 1996.

Article 5
Electronic Authentication and Digital Certificates

1. Each Party shall maintain, or adopt as soon as practicable, measures based on international norms for electronic authentication that:

- (a) permit participants in electronic transactions to determine the appropriate authentication technologies and implementation models for their electronic transactions;
- (b) do not limit the recognition of authentication technologies and implementation models; and
- (c) permit participants in electronic transactions to have the opportunity to prove that their electronic transactions comply with the Party's domestic laws and regulations.

2. The Parties shall, where possible, endeavour to work towards the mutual recognition of digital certificates and electronic signatures that are issued or recognised by governments based on internationally accepted standards.

3. The Parties shall encourage the interoperability of digital certificates used by business.

Article 6
Online Consumer Protection

1. Subject to Paragraph 2, each Party shall, where possible, provide protection for consumers using electronic commerce that is at least equivalent to that provided for consumers of other forms of commerce under its relevant laws, regulations and policies.

2. A Party shall not be obliged to apply Paragraph 1 before the date on which that Party enacts domestic laws or regulations or adopts policies on protection for consumers using electronic commerce.

Article 7 Online Data Protection

1. Subject to Paragraph 2, each Party shall, in a manner it considers appropriate, protect the personal data of the users of electronic commerce.

2. A Party shall not be obliged to apply Paragraph 1 before the date on which that Party enacts domestic laws or regulations to protect the personal data of electronic commerce users.

3. In the development of data protection standards, each Party shall consider the international standards and criteria of relevant international organisations.

Article 8 Paperless Trading

1. Each Party shall, where possible, work towards the implementation of initiatives which provide for the use of paperless trading.

2. The Parties shall co-operate in international fora to enhance acceptance of electronic versions of trade administration documents.

3. In working towards the implementation of initiatives which provide for the use of paperless trading, each Party shall take into account the methods agreed by international organisations including the World Customs Organization.

4. Each Party shall endeavour to make electronic versions of its trade administration documents publicly available.

Article 9

Co-operation on Electronic Commerce

1. Recognising the global nature of electronic commerce, the Parties shall encourage co-operation in research and training activities that would enhance the development of electronic commerce. These co-operative research and training activities may include, but are not limited to:

- (a) promotion of the use of electronic versions of trade administration documents used by any other Party or Parties;
- (b) assisting small and medium enterprises to overcome obstacles encountered in the use of electronic commerce;
- (c) sharing information and experiences and identifying best practices in relation to domestic legal and policy frameworks in the sphere of electronic commerce, including those related to data protection, privacy, consumer confidence, cyber-security, unsolicited electronic mail, electronic signatures, intellectual property rights, and electronic government;
- (d) encouraging co-operative activities to promote electronic commerce including those that would improve the effectiveness and efficiency of electronic commerce;
- (e) exploring ways in which a developed Party or Parties could provide assistance to the developing Parties in implementing an electronic commerce legal framework;

- (f) encouraging co-operation between the relevant authorities to facilitate prompt investigation and resolution of fraudulent incidents relating to electronic commerce transactions;
- (g) encouraging development by the private sector of methods of self-regulation, including codes of conduct, model contracts, guidelines, and enforcement mechanisms, that foster electronic commerce; and
- (h) actively participating in regional and multilateral fora to promote development of electronic commerce.

2. The Parties shall endeavour to undertake forms of co-operation that build on and do not duplicate existing co-operation initiatives pursued in international fora.

Article 10
Non-Application of Chapter 17 (Consultations and
Dispute Settlement)

Chapter 17 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

CHAPTER 11

INVESTMENT

SECTION A

Article 1

Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
 - (a) investors of any other Party; and
 - (b) covered investments.
2. This Chapter shall not apply to:
 - (a) government procurement;
 - (b) subsidies or grants provided by a Party; and
 - (c) services supplied in the exercise of governmental authority by the relevant body or authority of a Party. For the purposes of this Chapter, a service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers.

Article 2

Definitions

For the purposes of this Chapter:

- (a) **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, and which, where applicable, has been admitted¹ by the host Party, subject to its relevant laws, regulations and policies;

- (b) **freely usable currency** means a freely usable currency as determined by the International Monetary Fund in accordance with the IMF Articles of Agreement and any amendments thereto;
- (c) **investment**² means every kind of asset owned or controlled by an investor, including but not limited to the following:
 - (i) movable and immovable property and other property rights such as mortgages, liens or pledges;
 - (ii) shares, stocks, bonds and debentures and any other forms of participation in a juridical person and rights derived therefrom;
 - (iii) intellectual property rights which are recognised pursuant to the laws and regulations of each Party and goodwill;

¹ For greater certainty:

- (a) in the case of Thailand, protection under this Chapter shall be accorded to covered investments which have been specifically approved in writing for protection by the competent authorities;
- (b) in the case of Viet Nam, “has been admitted” means “has been specifically registered or approved in writing, as the case may be”.

² The term “investment” does not include an order or judgment entered in a judicial or administrative action.

- (iv) claims to money or to any contractual performance related to a business and having financial value³;
- (v) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts; and
- (vi) business concessions required to conduct economic activity and having financial value conferred by law or under a contract, including any concession to search for, cultivate, extract or exploit natural resources.

For the purpose of the definition of investment in this Article, 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;

- (d) **investor of a Party** means a natural person of a Party or a juridical person of a Party that seeks to make⁴, is making, or has made an investment in the territory of another Party;
- (e) **juridical person** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise,

³ For greater certainty, investment does not mean claims to money that arise solely from:

- (a) commercial contracts for sale of goods or services; or
- (b) the extension of credit in connection with such commercial contracts.

⁴ For greater certainty, the Parties understand that an investor that “seeks to make” an investment refers to an investor of another Party that has taken active steps to make an investment. Where a notification or approval process is required for making an investment, an investor that “seeks to make” an investment refers to an investor of another Party that has initiated such notification or approval process.

and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, association or similar organisation;

- (f) **juridical person of a Party** means a juridical person constituted or organised under the law of that Party;
- (g) **measure** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (h) **measures by a Party** includes measures taken by:
 - (i) central, regional, or local governments and authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities;
- (i) **natural person of a Party** means any natural person possessing the nationality or citizenship of, or right of permanent residence in that Party in accordance with its laws and regulations; and
- (j) **return** means an amount yielded by or derived from an investment, including profits, dividends, interest, capital gains, royalties and all other lawful income.

Article 3 **Relation to other Chapters**

1. This Chapter does not apply to measures adopted or maintained by a Party to the extent that they are covered by

Chapter 8 (Trade in Services) or Chapter 9 (Movement of Natural Persons).

2. Notwithstanding Paragraph 1, Article 6 (Treatment of Investment), Article 7 (Compensation for Losses), Article 8 (Transfers), Article 9 (Expropriation and Compensation), Article 10 (Subrogation) and Section B (Investment Disputes between a Party and an Investor) 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 one of the other Parties pursuant to Chapter 8 (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 schedule of specific services commitments in Annex 3 (Schedules of Specific Services Commitments).

Article 4 National Treatment⁵

Each Party shall accord to investors of another Party, and to covered investments, in relation to the establishment, acquisition, expansion, management, conduct, operation, liquidation, sale, transfer or other disposition of investments, treatment no less favourable than that it accords, in like circumstances, to its own investors and their investments.

Article 5 Prohibition of Performance Requirements

No Party shall apply in connection with the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment of an investor of a Party in its territory any measure which is inconsistent with the *Agreement on Trade-Related Investment Measures* in Annex 1A to the WTO Agreement.

⁵ The application of this Article is subject to Article 16 (Work Programme).

Article 6

Treatment of Investment

1. Each Party shall accord to covered investments fair and equitable treatment and full protection and security.
2. For greater certainty⁶:
 - (a) fair and equitable treatment requires each Party not to deny justice in any legal or administrative proceedings;
 - (b) full protection and security requires each Party to take such measures as may be reasonably necessary to ensure the protection and security of the covered investment; and
 - (c) the concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required under customary international law, and do not create additional substantive rights.
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 7

Compensation for Losses

Each Party shall accord to investors of another Party, and to 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

⁶ In the case of Indonesia, only Paragraph 2(a) and (b) shall apply where Indonesia is the Party according treatment under this Article.

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.

Article 8 Transfers

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 7 (Compensation for Losses) and Article 9 (Expropriation and Compensation);
- (f) payments arising out of the settlement of a dispute by any means including adjudication, arbitration or the agreement of the parties to the dispute; 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.

4. Nothing in this Chapter shall affect the rights and obligations of each Party as a member of the International Monetary Fund under the IMF Articles of Agreement,

including the use of exchange actions which are in conformity with the IMF Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments under this Chapter regarding such transactions, except under Article 4 (Measures to Safeguard the Balance of Payments) of Chapter 15 (General Provisions and Exceptions) or at the request of the International Monetary Fund.

Article 9 Expropriation and Compensation⁷

1. A Party shall not expropriate or nationalise a covered investment either directly or through measures equivalent to expropriation or nationalisation (expropriation), except:

- (a) for a public purpose⁸;
- (b) in a non-discriminatory manner;
- (c) on payment of prompt, adequate, and effective compensation; and
- (d) in accordance with due process of law.

2. The compensation referred to in Paragraph 1(c) shall:

- (a) be paid without delay⁹;

⁷ This Article shall be interpreted in accordance with this Chapter's Annex on Expropriation and Compensation.

⁸ For the avoidance of doubt, where Malaysia is the expropriating Party, any measure of expropriation relating to land shall be for the purposes as set out in the domestic laws and regulations relating to land acquisition.

⁹ The Parties understand that there may be legal and administrative processes that need to be observed before payment can be made.

- (b) be equivalent to the fair market value of the expropriated investment at the time when or immediately before the expropriation was publicly announced¹⁰, or when the expropriation occurred, whichever is applicable;
- (c) not reflect any change in value because the intended expropriation had become known earlier; and
- (d) be effectively realisable and freely transferable between the territories of the Parties.

3. The compensation referred to in Paragraph 1(c) shall include appropriate interest. The compensation, including any accrued interest, shall be payable either in the currency of the expropriating Party, or if requested by the investor, in a freely usable currency.

4. If an investor requests payment in a freely useable currency, the compensation referred to in Paragraph 1(c), including any accrued interest, shall be converted into the currency of payment at the market rate of exchange prevailing on the date of payment.

5. This Article does not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement.

6. Notwithstanding Paragraphs 1 to 4, in the case where Singapore or Viet Nam is the expropriating Party, any measure of expropriation relating to land, which shall be as defined in the existing domestic legislation of the expropriating Party on the date of entry into force of this Agreement, shall be for a purpose and upon payment of compensation made in accordance with the aforesaid

¹⁰ In the case of the Philippines, the time when or immediately before the expropriation was publicly announced refers to the date of filing of the Petition for Expropriation.

legislation. Such compensation shall be subject to any subsequent amendments to the aforesaid legislation relating to the amount of compensation where such amendments follow the general trends in the market value of the land.

Article 10 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, the other Party 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. Where a Party or an agency of a Party has made a payment to an investor of that Party and has taken over rights and claims of the investor, that investor shall not, unless authorised to act on behalf of the Party or the agency making the payment, pursue those rights and claims against the other Party.

3. In any proceeding 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 11 Denial of Benefits

1. Following notification, a Party may deny the benefits of this Chapter:

- (a) to an investor of another Party that is a juridical person of such other Party and to investments of

that investor if an investor of a non-Party owns or controls the juridical person and the juridical person has no substantive business operations in the territory of the other Party;

- (b) to an investor of another Party that is a juridical person of such other Party and to investments of that investor if an investor of the denying Party owns or controls the juridical person and the juridical person has no substantive business operations in the territory of any Party, other than the denying Party.

2. Notwithstanding Paragraph 1 and subject to prior notification to and consultation with the relevant Party, Thailand may, under its applicable laws and regulations, deny the benefits of this Chapter relating to the admission, establishment, acquisition and expansion of investments to an investor of another Party that is a juridical person of such Party and to investments of such an investor where Thailand establishes that the juridical person is owned or controlled by natural persons or juridical persons of a non-Party or the denying Party.

3. In the case of Thailand, a juridical person is:

- (a) **owned** by natural persons or juridical persons of a Party or a non-Party if more than 50 per cent of the equity interest in it is beneficially owned by such persons;
- (b) **controlled** by natural persons or juridical persons of a Party or non-Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions.

4. Following notification, and without prejudice to Paragraph 1, the Philippines may deny the benefits of this Chapter to an investor of another Party and to investments of

that investor, where it establishes that such investor has made an investment in breach of the provisions of Commonwealth Act No. 108, entitled “An Act to Punish Acts of Evasion of Laws on the Nationalization of Certain Rights, Franchises or Privileges”, as amended by Presidential Decree No. 715, otherwise known as “The Anti-Dummy Law”, as may be amended.

Article 12 Reservations¹¹

1. Article 4 (National Treatment), and in the case of Lao PDR Article 5 (Prohibition of Performance Requirements), do not apply to:

- (a) any existing measure that does not conform to those Articles maintained by a Party at:
 - (i) the central level of government, as set out by that Party in its Schedule to List I;
 - (ii) a regional level of government, as set out by that Party in its Schedule to List I; or
 - (iii) a local level of government;
- (b) the continuation or prompt renewal of any measure referred to in Subparagraph (a); or
- (c) an amendment to any measure referred to in Subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure as it existed at the date of entry into force of the Party’s Schedule to List I, with Article 4 (National Treatment), and, in the case of Lao PDR Article 5 (Prohibition of Performance Requirements).

¹¹ The application of this Article is subject to Article 16 (Work Programme).

2. Article 4 (National Treatment), and in the case of Lao PDR Article 5 (Prohibition of Performance Requirements), do not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities, as set out in its Schedule to List II.

3. Other than pursuant to any procedures for the modification of schedules of reservations, a Party may not, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to List II, require an investor of another Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

Article 13 Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application covered by this Chapter. International agreements pertaining to or affecting investors or investment activities to which a Party is a signatory shall also be published.

2. To the extent possible, each Party shall make the measures and international agreements of the kind referred to in Paragraph 1 available on the internet.

3. Where publication referred to in Paragraphs 1 and 2 is not practicable, such information¹² shall be made otherwise publicly available.

4. To the extent provided for under its domestic legal framework, each Party shall endeavour to provide a

¹² For greater certainty, the Parties agree that such information may be published in each Party's chosen language.

reasonable opportunity for comments by interested persons on measures referred to in Paragraph 1 before adoption.

5. Each Party shall designate a contact point to facilitate communications among the Parties on any matter covered by this Chapter. Upon the request of another Party, the contact point shall:

- (a) identify the office or official responsible for the relevant matter; and
- (b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

6. Each Party shall respond within a reasonable period of time to all requests by any other Party for specific information on:

- (a) any measures or international agreements referred to in Paragraph 1;
- (b) any new, or any changes to existing, measures or administrative guidelines which significantly affect investors or covered investments, whether or not the other Party has been previously notified of the new or changed measure or administrative guideline.

7. Any notification or communication under this Article shall be provided to the other Party through the relevant contact points in the English language.

8. Nothing in this Article shall be construed as requiring a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular juridical persons, public or private.

9. Each Party shall ensure that in its administrative proceedings relating to the application of measures referred to in Paragraph 1 to particular investors or investments of the other Party in specific cases that:

- (a) to the extent provided under its domestic legal framework and where possible, persons of another Party that are directly affected by a proceeding are provided reasonable notice, when a proceeding is initiated;
- (b) to the extent provided under its domestic legal framework, that it endeavours to afford such persons with reasonable opportunity to present their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and
- (c) its procedures are in accordance with its laws.

10. Each Party shall maintain judicial or administrative tribunals or procedures for the purpose of the prompt review¹³ and, where warranted, correction of final administrative actions regarding matters covered by this Chapter. Where such procedures or tribunals are not independent of the agency entrusted with the administrative action concerned, each Party shall ensure that the tribunals or procedures provide for an objective and impartial review.

11. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceedings are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and

¹³ For avoidance of doubt, the form of “review” shall be as provided for under the Party’s law.

(b) a decision in accordance with the Party's laws.

12. Each Party shall ensure, subject to appeal or further review as provided in its law, that any decision referred to in Paragraph 11(b) shall be implemented in accordance with its laws.

Article 14

Special Formalities and Disclosure of Information

1. Nothing in Article 4 (National Treatment) 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 another Party and covered investments pursuant to this Chapter.

2. Notwithstanding Article 4 (National Treatment), a Party may require an investor of another Party, or a covered investment, to provide information concerning that 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 15

Special and Differential Treatment for the Newer ASEAN Member States

In order to increase the benefits of this Chapter for the newer ASEAN Member States, and in accordance with the objectives of and the Preamble to this Agreement and

objectives of Chapter 12 (Economic Co-operation), the Parties recognise the importance of according special and differential treatment to the newer ASEAN Member States under this Chapter, through:

- (a) technical assistance to strengthen their capacity in relation to investment policies and promotion, including in areas such as human resource development;
- (b) access to information on the investment policies of other Parties, business information, relevant databases and contact points for investment promotion agencies;
- (c) commitments in areas of interest to the newer ASEAN Member States; and
- (d) recognising that commitments by each newer ASEAN Member State may be made in accordance with its individual stage of development.

Article 16 Work Programme

1. The Parties shall enter into discussions on:
 - (a) schedules of reservations to this Chapter; and
 - (b) treatment of investment in services which does not qualify as commercial presence in Chapter 8 (Trade in Services).
2. The Parties shall also enter into discussions with a view to agreeing on:

- (a) the application of most-favoured-nation treatment to this Chapter, including to those schedules of reservations; and
- (b) procedures for the modification of schedules of reservations.

3. The Parties shall conclude the discussions referred to in Paragraphs 1 and 2 within five years from the date of entry into force of this Agreement unless the Parties otherwise agree. These discussions shall be overseen by the Investment Committee established pursuant to Article 17 (Committee on Investment).

4. Schedules of reservations to this Chapter referred to in Paragraph 1 shall enter into force on a date agreed to by the Parties.

5. Notwithstanding anything to the contrary in this Chapter, Article 4 (National Treatment) and Article 12 (Reservations) shall not apply until the Parties' schedules of reservations to this Chapter have entered into force in accordance with Paragraph 4.

Article 17

Committee on Investment

1. The Parties hereby establish a Committee on Investment (Investment Committee) consisting of representatives of the Parties.

2. The Investment Committee shall meet within one year from the date of entry into force of this Agreement and thereafter as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

3. The Investment Committee's functions shall be:
 - (a) to oversee the discussions referred to in Article 16.1 and 16.2 (Work Programme);
 - (b) to review the implementation of this Chapter;
 - (c) to consider any other matters related to this Chapter identified by the Parties; and
 - (d) to report to the FTA Joint Committee as required.

SECTION B

Investment Disputes between a Party and an Investor

Article 18 Scope and Definitions

1. This Section shall apply to disputes between a Party and an investor of another Party concerning an alleged breach of an obligation of the former under Section A which causes loss or damage to the covered investment of the investor.
2. This Section shall not apply to investment disputes which have occurred prior to the entry into force of this Agreement.
3. A natural person possessing the nationality or citizenship of a Party may not pursue a claim against that Party under this Section.
4. For the purpose of this Section:
 - (a) **Appointing Authority** means:

- (i) in the case of arbitration under Article 21.1(b) or (c) (Submission of a Claim), the Secretary-General of ICSID;
 - (ii) in the case of arbitration under Article 21.1(d) or (e) (Submission of a Claim), the Secretary-General of the Permanent Court of Arbitration; or
 - (iii) any person as agreed between the disputing parties;
- (b) **disputing Party** means a Party against which a claim is made under this Section;
 - (c) **disputing party** means a disputing investor or a disputing Party;
 - (d) **disputing parties** means a disputing investor and a disputing Party;
 - (e) **disputing investor** means an investor of a Party that makes a claim against another Party on its own behalf under this Section, and where relevant includes an investor of a Party that makes a claim on behalf of a juridical person of the disputing Party that the investor owns or controls;
 - (f) **ICSID** means the International Centre for Settlement of Investment Disputes;
 - (g) **ICSID Convention** means the *Convention on the Settlement of Investment Disputes between States and National of other States*, done at Washington on 18 March 1965;
 - (h) **ICSID Additional Facility Rules** means the *Rules Governing the Additional Facility for the*

Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes;

- (i) **non-disputing Party** means the Party of the disputing investor;
- (j) **New York Convention** means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York on 10 June 1958; and
- (k) **UNCITRAL Arbitration Rules** means the arbitration rules of the United Nations Commission on International Trade Law, approved by the United Nations General Assembly on 15 December 1976.

Article 19 Consultations

1. In the event of an investment dispute referred to in Article 18.1 (Scope and Definitions), the disputing parties shall as far as possible resolve the dispute through consultation, with a view towards reaching an amicable settlement. Such consultations, which may include the use of non-binding, third party procedures, shall be initiated by a written request for consultations delivered by the disputing investor to the disputing Party.

2. With the objective of resolving an investment dispute through consultations, a disputing investor shall provide the disputing Party, prior to the commencement of consultations, with information regarding the legal and factual basis for the investment dispute.

Article 20
Claim by an Investor of a Party

If an investment dispute has not been resolved within 180 days of the receipt by a disputing Party of a request for consultations, the disputing investor may, subject to this Article, submit to conciliation or arbitration a claim:

- (a) that the disputing Party has breached an obligation arising under Article 4 (National Treatment), Article 6 (Treatment of Investment), Article 7 (Compensation for Losses), Article 8 (Transfers), and Article 9 (Expropriation and Compensation) relating to the management, conduct, operation or sale or other disposition of a covered investment; and
- (b) that the disputing investor or the covered investment has incurred loss or damage by reason of, or arising out of, that breach.

Article 21
Submission of a Claim

1. A disputing investor may submit a claim referred to in Article 20 (Claim by an Investor of a Party) at the choice of the disputing investor:

- (a) where the Philippines or Viet Nam is the disputing Party, to the courts or tribunals of that Party, provided that such courts or tribunals have jurisdiction over such claim; or

- (b) under the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings*¹⁴, provided that both the disputing Party and the non-disputing Party are parties to the ICSID Convention; or
- (c) under the ICSID Additional Facility Rules, provided that either of the disputing Party or non-disputing Party are a party to the ICSID Convention; or
- (d) under the UNCITRAL Arbitration Rules; or
- (e) if the disputing parties agree, to any other arbitration institution or under any other arbitration rules,

provided that resort to one of the fora under Subparagraphs (a) to (e) shall exclude resort to any other.

2. A claim shall be deemed submitted to arbitration under this Article when the disputing investor's notice of or request for arbitration made in accordance with this Section (notice of arbitration) is received under the applicable arbitration rules.

3. The arbitration rules applicable under Paragraph 1(b) to (e) as in effect on the date the claim or claims were submitted to arbitration under this Article, shall govern the arbitration except to the extent modified by this Section.

4. In relation to a specific investment dispute or class of disputes, the applicable arbitration rules may be waived, varied or modified by written agreement between the disputing parties. Such rules shall be binding on the relevant

¹⁴ In the case of the Philippines, the submission of a claim under the ICSID Convention and the *ICSID Rules of Procedure for Arbitration Proceedings* shall be subject to a written agreement between the disputing parties in the event that an investment dispute arises.

tribunal or tribunals established pursuant to this Section, and on individual arbitrators serving on such tribunals.

5. The disputing investor shall provide with the notice of arbitration:

- (a) the name of the arbitrator that the disputing investor appoints; or
- (b) the disputing investor's written consent for the Appointing Authority to appoint that arbitrator.

Article 22

Conditions and Limitations on Submission of a Claim

1. The submission of a dispute as provided for in Article 20 (Claim by an Investor of a Party) to conciliation or arbitration under Article 21.1(b) to (e) (Submission of a Claim) in accordance with this Section, shall be conditional upon:

- (a) the submission of the investment dispute to such conciliation or arbitration taking place within three years of the time at which the disputing investor became aware, or should reasonably have become aware, of a breach of an obligation referred to in Article 20(a) (Claim by an Investor of a Party) causing loss or damage to the disputing investor or a covered investment;
- (b) the disputing investor providing written notice, which shall be submitted at least 90 days before the claim is submitted, to the disputing Party of its intent to submit the investment dispute to such conciliation or arbitration and which briefly summarises the alleged breach of the disputing Party (including the articles or provisions alleged to have been breached) and the loss or damage

allegedly caused to the disputing investor or a covered investment; and

- (c) the notice of arbitration being accompanied by the disputing investor's written waiver of its right to initiate or continue any proceedings before the courts or administrative tribunals of either Party, or other dispute settlement procedures, of any proceeding with respect to any measure alleged to constitute a breach referred to in Article 20 (Claim by an Investor of a Party).

2. Notwithstanding Paragraph 1(c), no Party shall prevent the disputing investor from initiating or continuing an action that seeks interim measures of protection for the sole purpose of preserving its rights and interests and does not involve the payment of damages or resolution of the substance of the matter in dispute, before the courts or administrative tribunals of the disputing Party.

3. No Party shall give diplomatic protection, or bring an international claim, in respect of a dispute which has been submitted to conciliation or arbitration under this Article, unless such other Party has failed to abide by and comply with the award rendered in such dispute. Diplomatic protection, for the purposes of this Paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the dispute.

4. A disputing Party shall not assert, as a defence, counter-claim, right of set-off or otherwise, that the disputing 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 23
Selection of Arbitrators

1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators:

- (a) one arbitrator appointed by each of the disputing parties; and
- (b) the third arbitrator, who shall be the presiding arbitrator, appointed by agreement of the disputing parties, shall be a national of a non-Party which has diplomatic relations with the disputing Party and non-disputing Party, and shall not have permanent residence in either the disputing Party or non-disputing Party.

2. Arbitrators shall have expertise or experience in public international law, international trade or international investment rules, and be independent of, and not be affiliated with or take instructions from the disputing Party, the non-disputing Party, or disputing investor.

3. The Appointing Authority shall serve as appointing authority for arbitration under this Article.

4. If a tribunal has not been constituted within 75 days from the date that a claim is submitted to arbitration under this Section, the Appointing Authority, on the request of a disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed.

5. The disputing parties may establish rules relating to expenses incurred by the tribunal, including arbitrators' remuneration.

6. Where any arbitrator appointed as provided for in this Article resigns or becomes unable to act, a successor shall

be appointed in the same manner as prescribed for the appointment of the original arbitrator and the successor shall have all the powers and duties of the original arbitrator.

Article 24 Consolidation

Where two or more claims have been submitted separately to arbitration under Article 20 (Claim by an Investor of a Party) and the claims have a question of law or fact in common and arise out of the same or similar events or circumstances, all concerned disputing parties may agree to consolidate those claims in any manner they deem appropriate.

Article 25 Conduct of the Arbitration

1. Where issues relating to jurisdiction or admissibility are raised as preliminary objections, a tribunal shall decide the matter before proceeding to the merits.
2. A disputing Party may, no later than 30 days after the constitution of the tribunal, file an objection that a claim is manifestly without merit. A disputing Party may also file an objection that a claim is otherwise outside the jurisdiction or competence of the tribunal. The disputing Party shall specify as precisely as possible the basis for the objection.
3. The tribunal shall address any such objection as a preliminary question apart from the merits of the claim. The disputing parties shall be given a reasonable opportunity to present their views and observations to the tribunal. If the tribunal decides that the claim is manifestly without merit, or is otherwise not within the jurisdiction or competence of the tribunal, it shall render an award to that effect.
4. The tribunal may, if warranted, award the prevailing party reasonable costs and fees incurred in submitting or

opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claim or the objection was frivolous or manifestly without merit, and shall provide the disputing parties a reasonable opportunity to comment.

5. Unless the disputing parties otherwise agree, the tribunal shall determine the place of arbitration in accordance with the applicable arbitration rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.

6. Where an investor claims that the disputing Party has breached Article 9 (Expropriation and Compensation) by the adoption or enforcement of a taxation measure, the disputing Party and the non-disputing Party shall, upon request from the disputing Party, hold consultations with a view to determining whether the taxation measure in question has an effect equivalent to expropriation or nationalisation. Any tribunal that may be established pursuant to this Section shall accord serious consideration to the decision of both Parties under this Paragraph.

7. If both Parties fail either to initiate consultations referred to in Paragraph 6, or to determine whether such taxation measure has an effect equivalent to expropriation or nationalisation within the period of 180 days from the date of the receipt of request for consultation referred to in Article 19 (Consultations), the disputing investor shall not be prevented from submitting its claim to arbitration in accordance with this Section.

Article 26

Transparency of Arbitral Proceedings

1. Subject to Paragraphs 2 and 3, the disputing Party may make publicly available all awards and decisions produced by the tribunal.

2. Any of the disputing parties that intend to use information designated as confidential information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.

3. Any information specifically designated as confidential that is submitted to the tribunal or the disputing parties shall be protected from disclosure to the public.

4. A disputing party may disclose to persons directly connected with the arbitral proceedings such confidential information as it considers necessary for the preparation of its case, but it shall require that such confidential information is protected.

5. The tribunal shall not require a Party to furnish or allow access to information the disclosure of which would impede law enforcement or would be contrary to the Party's law protecting Cabinet confidences, personal privacy or the financial affairs and accounts of individual customers of financial institutions, or which it determines to be contrary to its essential security.

6. The non-disputing Party shall be entitled, at its cost, to receive from the disputing Party a copy of the notice of arbitration, no later than 30 days after the date that such document has been delivered to the disputing Party. The disputing Party shall notify all other Parties of the receipt of the notice of arbitration within 30 days thereof.

Article 27 Governing Law

1. Subject to Paragraphs 2 and 3, when a claim is submitted under Article 20 (Claim by an Investor of a Party), the tribunal shall decide the issues in dispute in accordance with this Agreement, any other applicable agreements between the Parties, any relevant rules of international law

applicable in the relations between the Parties, and, where applicable, any relevant domestic law of the disputing Party.

2. The tribunal shall, on its own account or at the request of a disputing party, request a joint interpretation of any provision of this Agreement that is in issue in a dispute. The Parties shall submit in writing any joint decision declaring their interpretation to the tribunal within 60 days of the delivery of the request. Without prejudice to Paragraph 3, if the Parties fail to issue such a decision within 60 days, any interpretation submitted by a Party shall be forwarded to the disputing parties and the tribunal, which shall decide the issue on its own account.

3. A joint decision of the Parties, declaring their interpretation of a provision of this Agreement shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that joint decision.

Article 28

Awards

1. Where a tribunal makes a final award against either of the disputing parties, the tribunal may award, separately or in combination, only:

- (a) monetary damages and any applicable interest;
and
- (b) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any applicable interest in lieu of restitution.

2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.

3. A tribunal may not award punitive damages.

4. An award made by a tribunal shall be final and binding upon the disputing parties. An award shall have no binding force except between the disputing parties and in respect of the particular case.

5. Subject to Paragraph 6 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.¹⁵

6. A disputing party may not seek enforcement of a final award until:

(a) in the case of a final award under the ICSID Convention:

(i) 120 days has elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or

(ii) revision or annulment proceedings have been completed;

(b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 21.1(e) (Submission of a Claim):

(i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or

(ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.

¹⁵ The Parties understand that there may be domestic legal and administrative processes that need to be observed before an award can be complied with.

7. Each Party shall provide for the enforcement of an award in its territory.

ANNEX ON 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 9.1 (Expropriation and Compensation) of Chapter 11 (Investment) addresses two situations:

- (a) the first situation is direct expropriation, where a covered investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure; and
- (b) the second situation is 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 fact that an action or series of related actions by a Party has an adverse effect on the economic value of an investment, standing alone, 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, licence or other legal document; and

(c) the character of the government action, including, its objective and whether the action is disproportionate to the public purpose.¹

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).

¹ “Public purpose” shall be read with reference to Article 9.1(a) and Article 9.6 (Expropriation and Compensation) of Chapter 11 (Investment).

CHAPTER 12

ECONOMIC CO-OPERATION

Article 1

Scope and Objectives

1. The Parties reaffirm the importance of ongoing economic co-operation initiatives between ASEAN, Australia and New Zealand, and agree to complement their existing economic partnership in areas where the Parties have mutual interests, taking into account the different levels of development of the Parties.
2. The Parties acknowledge the provisions to encourage and facilitate economic co-operation included in various Chapters of this Agreement.
3. Economic co-operation under this Chapter shall support implementation of this Agreement through economic co-operation activities which are trade or investment related as specified in the Work Programme.

Article 2

Definitions

For the purposes of this Chapter:

- (a) **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; and
- (b) **Work Programme** means the programme of economic co-operation activities, organised into components, mutually determined by the Parties prior to the entry into force of this Agreement.

Article 3 Resources

1. Recognising the development gaps among the ASEAN Member States and among the Parties, the Parties shall contribute appropriately to the implementation of the Work Programme.
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 capacity of Parties;
 - (b) any in-kind contributions able to be made to Work Programme components by Parties; and
 - (c) that the appropriate level of contribution enhances the relevance and sustainability of co-operation, strengthens partnerships between Parties and builds Parties' shared commitment to the effective implementation and oversight of Work Programme components.

Article 4 Economic Co-operation Work Programme

1. Each Work Programme component shall:
 - (a) be trade or investment related and support this Agreement's implementation;
 - (b) be specified in the Work Programme;
 - (c) involve a minimum of two ASEAN Member States, Australia and/or New Zealand;

- (d) address the mutual priorities of the participating Parties; and
- (e) where possible, avoid duplicating existing economic co-operation activities.

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 (Implementation and Evaluation of Work Programme Components) and Article 7 (Review of Work Programme), and for responding to inquiries from any Party regarding the Work Programme.

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 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 may use existing mechanisms for the implementation of that component.

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 of Work Programme

At the direction of the FTA Joint Committee, the Work Programme shall be reviewed to assess its overall effectiveness and recommendations may be made. The FTA Joint Committee may make modifications to the Work Programme taking into account the review and available resources.

Article 8
**Non-Application of Chapter 17 (Consultations and
Dispute Settlement)**

Chapter 17 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

CHAPTER 13

INTELLECTUAL PROPERTY

Article 1 Objectives

Each Party confirms its commitment to reducing impediments to trade and investment by promoting deeper economic integration through effective and adequate creation, utilisation, protection and enforcement of intellectual property rights, taking into account the different levels of economic development and capacity and differences in national legal systems and the need to maintain an appropriate balance between the rights of intellectual property owners and the legitimate interests of users in subject matter protected by intellectual property rights.

Article 2 Definitions

For the purposes of this Chapter:

- (a) **intellectual property rights** means copyright and related rights; rights in trademarks, geographical indications, industrial designs, patents, and layout-designs (topographies) of integrated circuits; rights in plant varieties; and rights in undisclosed information; as referred to in the TRIPS Agreement; and
- (b) **WIPO** means the World Intellectual Property Organization.

Article 3
Affirmation of the TRIPS Agreement

Each Party affirms its rights and obligations with respect to each other Party under the TRIPS Agreement.

Article 4
National Treatment

1. Each Party shall accord to the nationals of each other Party treatment no less favourable than it accords to its own nationals with regard to the protection¹ of intellectual property, subject to the exceptions provided in the TRIPS Agreement and in those multilateral agreements concluded under the auspices of WIPO.

2. Each Party may avail itself of the exceptions referred to under Paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of any other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, only where such exceptions are:

- (a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.

¹ For the purposes of this Paragraph, “protection” includes matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights, as well as those matters affecting the use of intellectual property rights specifically covered by this Chapter. Further, for the purposes of this Paragraph, “protection” also includes the prohibition on circumvention of effective technological measures specified in Article 5 (Copyright).

Article 5 Copyright

1. Each Party shall:
 - (a) provide to authors of works² the exclusive right to authorise any communication to the public of their works by wire or wireless means;
 - (b) provide criminal procedures and penalties at least in cases where a person wilfully infringes copyright for commercial advantage or financial gain; and
 - (c) foster the establishment of appropriate bodies for the collective management of copyright and encourage such bodies to operate in a manner that is efficient, publicly transparent and accountable to their members.

2. Each Party shall endeavour to:
 - (a) provide to authors of sound recordings³ the exclusive right to authorise any communication to the public of their sound recordings by wire or wireless means;

² For the purposes of this Chapter, “works” includes a cinematograph film.

³ Where a Party is, or becomes, a member of the *WIPO Performances and Phonograms Treaty* (WPPT), that Party’s obligations under this Paragraph shall be subject to any commitments and reservations that Party has made under the WPPT.

- (b) provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures⁴ that are used by copyright owners in connection with the exercise of their copyright rights and that restrict acts, in respect of their works, which are not authorised by the copyright owners concerned or permitted by law; and
- (c) provide criminal procedures and penalties at least in cases where a person wilfully commits a significant infringement of copyright, that is not committed for commercial advantage or financial gain and which is not otherwise permitted by law, but which has a substantial prejudicial impact on the owner of the copyright.

Article 6 Government Use of Software

Each Party confirms its commitment to:

- (a) maintain appropriate laws, regulations or policies that make provision for its central government agencies to continue to use only legitimate computer software in a manner authorised by law and consistent with this Chapter; and
- (b) encourage its respective regional and local governments to maintain or adopt similar measures.

⁴ For the purposes of this Chapter, “effective technological measures” means any technology, device, or component that is used by copyright owners in connection with the exercise of their copyright rights and that restricts acts, in respect of their works or sound recordings, which are not authorised by the copyright owners concerned or permitted by law.

Article 7

Trademarks and Geographical Indications

1. Each Party shall maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, as amended from time to time.
2. Each Party shall provide high quality trademark rights through the conduct of examination as to substance and formalities and through opposition and cancellation procedures.
3. Each Party shall protect trademarks where they predate, in its jurisdiction, geographical indications in accordance with its domestic law and the TRIPS Agreement.
4. Each Party recognises that geographical indications may be protected through a trademark system.

Article 8

Genetic Resources, Traditional Knowledge and Folklore

Subject to each Party's international obligations, each Party may establish appropriate measures to protect genetic resources, traditional knowledge and folklore.

Article 9

Co-operation

1. The Parties acknowledge the significant differences in capacity between some Parties in the area of intellectual property. Mindful of this, where a Party's implementation of this Chapter is inhibited by capacity constraints, each other Party shall, as appropriate, and upon request, endeavour to provide co-operation to that Party to assist in the implementation of this Chapter.

2. At the request of a Party, any other Party may, to the extent possible and as appropriate, render assistance to the requesting Party in order to enhance the requesting Party's national framework for the acquisition, protection, enforcement, utilisation and creation of intellectual property, with a view to developing intellectual property systems that foster domestic innovation in the requesting Party.

3. The Parties agree to promote dialogue on intellectual property issues, including by:

- (a) designating contact points in relevant government agencies, including contact points for the enforcement of intellectual property rights at the border;
- (b) encouraging interaction between intellectual property experts in order to broaden understanding of each others' intellectual property systems; and
- (c) exchanging information concerning the infringement of intellectual property rights, in accordance with domestic law.

4. The Parties shall endeavour to co-operate in order to promote the efficiency and transparency of intellectual property administration and registration systems, including by exchanging information regarding developments in such systems and by developing publicly accessible databases of registered rights.

5. The Parties shall endeavour to co-operate in order to promote education and awareness regarding the benefits of effective protection and enforcement of intellectual property rights.

6. Parties shall co-operate on border measures with a view to eliminating trade which infringes intellectual property rights. Parties who are members of the WTO shall also co-operate with each other to support the effective implementation of the requirements relating to border measures set out in Articles 51 to 60 of the TRIPS Agreement.

7. Recognising the importance of achieving the objectives of this Chapter, should any Party intend to accede to any of the following treaties, it can seek to co-operate with other Parties to support its accession to, and its implementation of, the following treaties:

- (a) the *Patent Cooperation Treaty 1970*;
- (b) the *Strasbourg Agreement Concerning the International Patent Classification 1971*;
- (c) the *Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure 1977*;
- (d) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks 1989*;
- (e) the *Patent Law Treaty 2000*;
- (f) the *International Convention for the Protection of New Varieties of Plants 1991*;
- (g) the TRIPS Agreement;
- (h) the *Singapore Treaty on the Law of Trademarks 2006*;
- (i) the *WIPO Copyright Treaty 1996*; and

- (j) the *WIPO Performances and Phonograms Treaty 1996*.

8. Each Party shall, on request and as it considers appropriate, endeavour to provide co-operation to support any Party's efforts to implement an inclusive system⁵ of trademark registration.

9. All co-operation under this Article is subject to the availability of resources.

Article 10 Transparency

1. Each Party shall ensure that its laws and regulations of general application that pertain to the availability, scope, acquisition, enforcement and prevention of the abuse of intellectual property rights are made publicly available in at least the national language of that Party or in the English language. Each Party shall also endeavour to provide that final judicial decisions and administrative rulings pertaining to the aforesaid matters are made publicly available in at least the national language of that Party or in the English language.

2. Each Party shall endeavour to make the information referred to in Paragraph 1, which is publicly available, made available in the English language and on the internet.

3. Each Party shall endeavour to make available on the internet databases of all pending and registered trademark rights in its jurisdiction.

⁵ An inclusive system of trademarks does not limit the scope of registrable trademarks and thus permits the registration of all trademarks that are capable of distinguishing a good or service, such as shapes, aspects of packaging, single and multi-colour marks, sounds and scents.

Article 11
Recognition of Transitional Periods under the TRIPS Agreement

Nothing in this Chapter shall derogate from any transitional period for implementing a provision of the TRIPS Agreement that has been or may be agreed by the Council for TRIPS, established pursuant to Article IV of the WTO Agreement, either prior or subsequent to the entry into force of this Agreement.

Article 12
Committee on Intellectual Property

1. Recognising the importance of achieving the objectives of this Chapter, the Parties hereby establish a Committee on Intellectual Property (IP Committee), consisting of representatives of the Parties to monitor the implementation and administration of this Chapter.
2. The IP Committee shall meet annually or as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.
3. The IP Committee shall determine its terms of reference in accordance with this Chapter.
4. The IP Committee shall determine its work programme in response to priorities as identified by the Parties.
5. In the course of fulfilling its functions, the IP Committee may agree that existing or new mechanisms be utilised or developed in order to promote dialogue between the Parties on intellectual property issues, including by providing opportunities for stakeholders to engage with the Parties on such issues.

6. Each Party shall notify the IP Committee annually of its progress in meeting its commitments under Article 5 (Copyright), and developments regarding accession to treaties listed in Article 9.7 (Co-operation). These notifications shall be submitted at least 30 days prior to the first IP Committee meeting of the year.

CHAPTER 14

COMPETITION

Article 1 Basic Principles

1. The Parties recognise the importance of co-operation in the promotion of competition, economic efficiency, consumer welfare and the curtailment of anti-competitive practices.
2. The Parties recognise the significant differences in capacity between ASEAN Member States, Australia and New Zealand in the area of competition policy.
3. The Parties respect the sovereign rights of each Party to develop, set, administer and enforce its own competition laws and policies.
4. Nothing in this Chapter requires a Party to develop specific competition related measures to address anti-competitive practices, or prevents a Party from adopting policies in other fields, for example to promote economic development.

Article 2 Co-operation

1. The Parties may engage in co-operation activities consistent with Article 1 (Basic Principles) in the field of competition, including:
 - (a) exchange of experience regarding the promotion and enforcement of competition law and policy;
 - (b) exchange of publicly available information about competition law and policy;

- (c) exchange of officials for training purposes;
- (d) exchange of consultants and experts on competition law and policy;
- (e) participation of officials as lecturers, consultants, or participants at training courses on competition law and policy;
- (f) participation of officials in advocacy programmes;
- (g) other related activities following the introduction of a competition law in a Party; and
- (h) any other form of technical co-operation as agreed upon by the Parties.

2. Mindful of this, where implementation of this Chapter is inhibited by capacity constraints, Australia and New Zealand may provide co-operation as they deem appropriate to assist ASEAN Member States with such implementation. Co-operation is subject to competition policy-related needs being identified and the availability of resources, having regards to respective Parties' laws and regulations.

Article 3 Contact Points

To ensure that technical co-operation under this Chapter occurs on an ongoing basis, the Parties shall designate contact points for technical co-operation and information exchange under this Chapter.

Article 4
**Non-Application of Chapter 17 (Consultations and
Dispute Settlement)**

Chapter 17 (Consultations and Dispute Settlement) shall not apply to any matter arising under this Chapter.

CHAPTER 15

GENERAL PROVISIONS AND EXCEPTIONS

Article 1 General Exceptions

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

2. For the purposes of Chapter 8 (Trade in Services), Chapter 9 (Movement of Natural Persons) and Chapter 11 (Investment), Article XIV of GATS including its footnotes shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.

3. For the purposes of this Agreement, the Parties understand that measures referred to in Article XX(f) of GATT 1994 include measures necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value.¹

4. For the purposes of Chapter 8 (Trade in Services) and Chapter 11 (Investment), subject to the requirement that such measures are not applied in a manner which would

¹ "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.

constitute a means of arbitrary or unjustifiable discrimination between Parties where like conditions prevail, or a disguised restriction on trade in services or investment, nothing in these Chapters shall be construed to prevent the adoption or enforcement by a Party of measures necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts of national value.²

5. A Party shall hold consultations with a view to reaching agreement on any necessary adjustment required to maintain the overall balance of commitments undertaken by the Parties under Chapter 8 (Trade in Services) and Chapter 11 (Investment) if requested by a Party affected by the measures referred to in Paragraph 4.

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;
 - (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 materials or the materials from which they are derived;

² “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.

- (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 infrastructures³ including communications, power and water infrastructures from deliberate attempts intended to disable or degrade such infrastructures;
 - (iv) taken in time of national emergency or 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. The FTA Joint Committee shall be informed to the fullest extent possible of measures taken under Paragraph 1(b) and (c) and of their termination.

Article 3 Taxation Measures

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.

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;

³ For clarity, this includes critical public infrastructures whether publicly or privately owned.

- (b) they are granted or imposed under Article 8 (Transfers) of Chapter 11 (Investment); or
- (c) they are granted or imposed under Article 9 (Expropriation and Compensation) of Chapter 11 (Investment).

3. Where Paragraph 2(b) or (c) apply, Section B (Investment Disputes between a Party and an Investor) of Chapter 11 (Investment) shall also apply in respect of taxation measures.

4. If there is a dispute described in Article 18.1 (Scope and Definitions) of Chapter 11 (Investment) that may relate to a taxation measure, the relevant Parties, including representatives of their tax administrations, shall hold consultations. Any tribunal established pursuant to Section B (Investment Disputes between a Party and an Investor) of Chapter 11 (Investment) shall accord serious consideration to a joint decision of the relevant Parties as to whether the measure in question is a taxation measure. For this purpose, Article 25.7 (Conduct of the Arbitration) of Chapter 11 (Investment) shall apply *mutatis mutandis*.

5. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention relating to the avoidance of double taxation in force between any of the Parties. In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention, the latter shall prevail. Any consultations between the relevant Parties about whether an inconsistency relates to a taxation measure shall be done by the competent tax authorities, as stipulated under the domestic laws and regulations of the relevant Parties. The request for such consultations shall be addressed through the contact points designated in accordance with Article 2 (Communications) of Chapter 16 (Institutional Provisions).

6. 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 existing or future agreement relating to the avoidance of double taxation or from the provisions on the avoidance of double taxation in any other international agreement or arrangement by which the Party is bound.

7. For the purposes of this Article, taxation measures do not include any import or customs duties.

Article 4

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 GATT 1994 and the *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 on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments;
- (c) in the case of investments, adopt or maintain restrictions on payments or transfers related to covered investments as defined in Article 2(a) (Definitions) of Chapter 11 (Investment)

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

- (a) be consistent with the IMF Articles of Agreement;

- (b) avoid unnecessary damage to the commercial, economic and financial interests of any other Party;
 - (c) not exceed those necessary to deal with the circumstances described in Paragraph 1;
 - (d) be temporary and be phased out progressively as the situation specified in Paragraph 1 improves; and
 - (e) be applied on a non-discriminatory basis such that no Party is treated less favourably than any other Party or non-Party.
3. With respect to trade in services and investment,
- (a) it is recognised that particular pressures on the balance of payments of a Party in the process of economic development or economic transition may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development or economic transition;
 - (b) in determining the incidence of such restrictions, a Party may give priority to economic sectors which are more essential to their economic or development programmes. 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, or any changes therein, shall be notified promptly to the other Parties.

5. A Party adopting or maintaining any restrictions under Paragraph 1 shall:

- (a) in the case of investment, respond to any other Party that requests consultations in relation to the restrictions adopted by it, if such consultations are not otherwise taking place outside this Agreement;
- (b) in the case of trade in services, if consultations in relation to the restrictions adopted by it are not taking place at the WTO, a Party, if requested, shall promptly commence consultations with any interested Party.

Article 5 Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Parties 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 Maori in respect of matters covered by this Agreement including in fulfillment 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 17 (Consultations and Dispute Settlement) shall otherwise apply to this Article. An arbitral tribunal established pursuant to Article 11 (Establishment and Re-convening of Arbitral Tribunals) of Chapter 17 (Consultations and Dispute Settlement) may be requested to determine only whether any measure (referred to in Paragraph 1) is inconsistent with their rights under this Agreement.

CHAPTER 16

INSTITUTIONAL PROVISIONS

Article 1

FTA Joint Committee

1. The Parties hereby establish a free trade agreement joint committee (the FTA Joint Committee) consisting of representatives of the Parties.
2. The functions of the FTA Joint Committee shall be to:
 - (a) review the implementation and operation of this Agreement;
 - (b) consider and recommend to the Parties any amendments to this Agreement;
 - (c) supervise and co-ordinate 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) consider any other matter that may affect the operation of this Agreement or that is entrusted to the FTA Joint Committee by the Parties; and
 - (f) carry out any other functions as the Parties may agree.
3. In the fulfillment of its functions, the FTA 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 including:

- (a) Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods):
 - (i) ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin);
 - (ii) SPS Sub-Committee established pursuant to Article 10 (Meetings Among the Parties on Sanitary and Phytosanitary Matters) of Chapter 5 (Sanitary and Phytosanitary Measures); and
 - (iii) STRACAP Sub-Committee established pursuant to Article 13 (Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures) of Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures);
- (b) Services Committee established pursuant to Article 24 (Committee on Trade in Services) of Chapter 8 (Trade in Services);
- (c) Investment Committee established pursuant to Article 17 (Committee on Investment) of Chapter 11 (Investment); and
- (d) IP Committee established pursuant to Article 12 (Committee on Intellectual Property) of Chapter 13 (Intellectual Property).

4. The FTA Joint Committee shall establish its rules and procedures at its first meeting.

5. Unless the Parties agree otherwise, the FTA Joint Committee shall convene its first meeting within one year after this Agreement enters into force. 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. The FTA Joint Committee shall convene alternately in ASEAN Member States, Australia and New Zealand, unless the Parties agree otherwise. Special meetings of the FTA Joint Committee may be convened, as agreed by the Parties, within 30 days upon the request of a Party.

6. The FTA Joint Committee shall regularly report to the consultations of the ASEAN Economic Ministers, the Trade Minister of Australia and the Trade Minister of New Zealand through the meetings of their Senior Economic Officials.

Article 2 Communications

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.

CHAPTER 17
CONSULTATIONS AND DISPUTE SETTLEMENT
SECTION A

Introductory Provisions

Article 1
Objectives

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

Article 2
Definitions

For the purposes of this Chapter, the following definitions shall apply unless the context otherwise requires:

- (a) **Complaining Party** means any Party or Parties that request consultations under Article 6 (Consultations);
- (b) **dispute arising under this Agreement** means a complaint made by a Party concerning any measure affecting the operation, implementation or application of this Agreement whereby any benefit accruing to the Complaining Party directly or indirectly under this Agreement is being nullified or impaired, or the attainment of any objective of this Agreement is being impeded, as a result of the failure of the Responding Party to carry out its obligations¹ under this Agreement²;

¹ A failure to carry out its obligations includes application by the Responding Party of any measure which is in conflict with the obligations under this Agreement.

² Non-violation complaints are not permitted under this Agreement.

- (c) **Parties to the dispute** means the Complaining Party and the Responding Party;
- (d) **Responding Party** means any Party to which the request for consultations is made under Article 6 (Consultations); and
- (e) **Third Party** means any Party who has notified its substantial trade interest or substantial interest in the matter pursuant to Article 6.7 (Consultations) or Article 10.1 (Third Parties) respectively.

Article 3 Scope and Coverage

1. Except as otherwise provided in this Agreement, this Chapter shall apply to the avoidance or settlement of disputes arising under this Agreement. This Chapter shall not apply to the settlement of disputes arising under Chapter 5 (Sanitary and Phytosanitary Measures), Chapter 10 (Electronic Commerce), Chapter 12 (Economic Co-operation) and Chapter 14 (Competition).
2. This Chapter shall apply subject to such special and additional provisions on dispute settlement contained in other Chapters of this Agreement.
3. Subject to Article 5 (Choice of Forum), this Chapter is without prejudice to the rights of a Party to have recourse to dispute settlement procedures available under other agreements to which it is a party.
4. This Chapter may be invoked in respect of measures affecting the observance of this Agreement taken by central, regional or local governments or authorities within the territory of a Party.

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 are encouraged at every stage of a dispute to make every effort to reach a mutually agreed solution to the dispute. Where a mutually agreed solution is reached, the terms and conditions of the agreement shall be notified to the other Parties.
4. Unless otherwise specified, any time periods provided for in this Chapter may be modified by mutual agreement of the Parties to the dispute provided that any modification shall not prejudice the rights of the Third Parties pursuant to Article 10 (Third Parties).

Article 5

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 an arbitral tribunal pursuant to Article 8 (Request for Establishment of Arbitral Tribunals) or requested the establishment of, or referred a matter to, a similar dispute settlement panel under another international agreement.

3. This Article does not apply where the Parties to the dispute agree in writing that this Article shall not apply to a particular dispute.

SECTION B

Consultation Provisions

Article 6 Consultations

1. Any Party may request consultations with any other Party with respect to any dispute arising under this Agreement. A Responding Party shall accord due consideration to a request for consultations made by a Complaining Party and shall accord adequate opportunity for such consultations.

2. 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.

3. A copy of all such requests shall be simultaneously provided to all Parties. The Responding Party shall immediately acknowledge receipt of the request by way of notification to all Parties, indicating the date on which the request was received.

4. The Responding Party shall, unless otherwise mutually agreed, reply to the request within seven days after the date of its receipt and shall enter into consultations within a period of no more than:

- (a) ten days after the date of receipt of the request in cases of urgency, including perishable goods; or
- (b) 30 days after the date of receipt of the request for all other matters.

5. If the Responding Party does not enter into consultations within the periods specified in Paragraph 4, or a period otherwise mutually agreed, the Complaining Party may proceed directly to request the establishment of an arbitral tribunal pursuant to Article 8 (Request for Establishment of Arbitral Tribunals).

6. The Parties to the dispute shall make every effort to reach a mutually satisfactory solution through consultations. To this end, the Parties to the dispute 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 on the same basis as the Party providing the information; and
- (c) endeavour to make available for the consultations personnel of its government agencies or other regulatory bodies who have responsibility for and/or expertise in the matter under consultation.

7. Whenever a Party other than the Parties to the dispute considers that it has a substantial trade interest in the consultations, such Party may notify the Parties to the dispute within seven days after the notification of the request for consultations, of its desire to be joined in the consultations. Such notification shall be simultaneously provided to all Parties. Such Party shall be joined in the consultations if the Parties to the dispute agree.

Article 7
Good Offices, Conciliation, 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 may 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 an arbitral tribunal established or re-convened under this Chapter.
3. Proceedings involving good offices, conciliation and 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.

SECTION C

Adjudication Provisions

Article 8
Request for Establishment of Arbitral Tribunals

1. The Complaining Party may request the establishment of an arbitral tribunal to consider the matter if:
 - (a) the Responding Party does not enter into consultations in accordance with Article 6.4 (Consultations); or
 - (b) if the consultations fail to resolve a dispute within:
 - (i) 20 days after the date of receipt of the request for consultations in cases of urgency including perishable goods;

- (ii) 60 days after the date of receipt of the request for consultations regarding any other matter; or
- (iii) such other period as the Parties to the dispute 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 arbitral tribunal) sufficient to present the problem clearly.

3. A copy of all such requests shall be simultaneously provided to all Parties. The Responding Party shall immediately acknowledge receipt of the request by way of notification to all Parties, indicating the date on which the request was received.

4. Where a request is made pursuant to Paragraph 1, an arbitral tribunal shall be established in accordance with Article 11 (Establishment and Re-convening of Arbitral Tribunals).

Article 9 Procedures for Multiple Complainants

1. Where more than one Party requests the establishment of an arbitral tribunal related to the same matter, a single arbitral tribunal may be established to examine these complaints if all of the Parties to the disputes agree. The Parties to the disputes should seek to establish a single arbitral tribunal whenever feasible.

2. The single arbitral tribunal 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 arbitral tribunals examined the complaints are in no way impaired.

3. If more than one arbitral tribunal is established to examine the complaints related to the same matter, the Parties to the disputes shall endeavour to ensure that the same persons serve as arbitrators for each arbitral tribunal. The arbitral tribunals shall consult to ensure, to the greatest extent possible, that the timetables for the arbitral tribunal processes are harmonised.

Article 10 Third Parties

1. Any Party having a substantial interest in a matter before an arbitral tribunal may notify the Parties to the dispute of this interest no later than ten days after the date of receipt by the Responding Party of the request for the establishment of the arbitral tribunal or the date of a request for a Compliance Review Tribunal pursuant to Article 16 (Compliance Review). 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.

2. A Third Party shall receive the submissions of the Parties to the dispute to the first substantive meeting of the arbitral tribunal with the Parties to the dispute.

3. A Third Party shall have an opportunity to make at least one written submission to the arbitral tribunal and shall have an opportunity to be heard by the arbitral tribunal at its first substantive meeting with the Parties to the dispute. Any submissions or other documents submitted by Third Parties shall be simultaneously provided to the Parties to the dispute and other Third Parties.

4. The Parties to the dispute may agree to provide additional or supplemental rights to Third Parties regarding

participation in arbitral tribunal proceedings. In providing additional or supplemental rights, the Parties to the dispute may impose conditions. Unless otherwise agreed by the Parties to the dispute, the arbitral tribunal shall not grant any additional or supplemental rights to any Third Parties regarding participation in arbitral tribunal proceedings.

5. If a Third Party considers that a measure already the subject of an arbitral tribunal proceeding nullifies or impairs benefits accruing to it under this Agreement, such Party may have recourse to dispute settlement procedures under this Chapter.

Article 11

Establishment and Re-convening of Arbitral Tribunals

1. An arbitral tribunal requested pursuant to Article 8 (Request for Establishment of Arbitral Tribunals) shall be established in accordance with this Article.

2. Unless the Parties to the dispute otherwise agree, the arbitral tribunal shall consist of three arbitrators. All appointments and nominations of arbitrators under this Article shall conform fully with the requirements in Paragraphs 9 and 10.

3. Within five days of the date of the receipt of a request under Article 8 (Request for Establishment of Arbitral Tribunals), the Parties to the dispute shall enter into consultations with a view to reaching agreement on the procedures for composing the arbitral tribunal, taking into account the factual, technical and legal circumstances of the dispute. The Parties to the dispute may agree to use any of the optional procedures specified in this Chapter's Annex on Optional Procedures for Composing Arbitral Tribunals. Any procedures for composing the arbitral tribunal which are agreed under this Paragraph shall be used for the composition of the arbitral tribunal and shall also be used for the purposes of Paragraphs 12 and 13.

4. If the Parties to the dispute are unable to reach agreement on the procedures for composing the arbitral tribunal within 15 days of the date of the receipt of the request referred to in Paragraph 3, any Party to the dispute may at any time thereafter notify the other Parties to the dispute that it wishes to use the procedures set forth in Paragraphs 5 to 7. Where such a notification is made, the arbitral tribunal shall be composed in accordance with Paragraphs 5 to 7.

5. The Complaining Party or Parties shall appoint one arbitrator within ten days of the date of the receipt of the notification referred to in Paragraph 4. The Responding Party shall appoint one arbitrator within 20 days of the date of the receipt of the notification referred to in Paragraph 4.

6. Following the appointment of the arbitrators in accordance with Paragraph 5, the Parties to the dispute shall agree on the appointment of the third arbitrator who shall serve as the chair of the arbitral tribunal. To assist in reaching this agreement, each of the Parties to the dispute may provide to the other Parties to the dispute a list of up to three nominees for appointment as the chair of the arbitral tribunal. If the Parties to the dispute have not agreed on the chair of the arbitral tribunal within 15 days of the appointment of the second arbitrator, the two appointed arbitrators shall designate by common agreement the third arbitrator who shall chair the arbitral tribunal.

7. If all three arbitrators have not been appointed within 45 days of the date of the receipt of the notification referred to in Paragraph 4, any Party to the dispute may request the Director-General of the WTO to make the remaining appointments within a further period of 15 days. Any lists of nominees which were provided under Paragraph 6 shall also be provided to the Director-General of the WTO and may be used in making the required appointments.

8. The date of establishment of the arbitral tribunal shall be the date on which the last arbitrator is appointed.

9. All arbitrators 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 affiliated with or take instructions from, any Party to the dispute;
- (d) not have dealt with the matter in any capacity; and
- (e) disclose, to the Parties to the dispute, information which may give rise to justifiable doubts as to their independence or impartiality.

10. Unless the Parties to the dispute otherwise agree, arbitrators shall not be nationals of a Party to the dispute. In addition, the chair of arbitral tribunal shall not have his or her usual place of residence in the territory of a Party to the dispute.

11. Arbitrators shall serve in their individual capacities and not as government representatives, nor as representatives of any organisation. Parties shall not give them instructions nor seek to influence them as individuals with regard to matters before an arbitral tribunal.

12. If an arbitrator appointed under this Article resigns or becomes unable to act, a successor arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and shall have all the

powers and duties of the original arbitrator. The work of the arbitral tribunal shall be suspended during the appointment of the successor arbitrator.

13. Where an arbitral tribunal is re-convened under Article 16 (Compliance Review) or Article 17 (Compensation and Suspension of Concessions or other Obligations) the re-convened arbitral tribunal shall, where possible, have the same arbitrators as the original arbitral tribunal. Where this is not possible, the replacement arbitrator(s) shall be appointed in the same manner as prescribed for the appointment of the original arbitrator(s), and shall have all the powers and duties of the original arbitrator(s).

Article 12

Functions of Arbitral Tribunals

1. An arbitral tribunal shall make an objective assessment of the matter 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; and
- (c) whether the Responding Party has failed to carry out its obligations under this Agreement.

2. An arbitral tribunal shall have the following terms of reference unless the Parties to the dispute agree otherwise within 20 days from the date of the establishment of an arbitral tribunal:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for establishment of an arbitral tribunal made pursuant to Article 8 (Request for Establishment of

Arbitral Tribunals), and to make such findings and if applicable, suggestions provided for in this Agreement.”

The arbitral tribunal shall make its findings in accordance with this Agreement.

3. The arbitral tribunal shall set out in its report:
 - (a) a descriptive section summarising the arguments of the Parties to the dispute and Third Parties;
 - (b) its findings on the facts of the case and on the applicability of the provisions of this Agreement;
 - (c) its findings on whether the Responding Party has failed to carry out its obligations under this Agreement; and
 - (d) its reasons for its findings in Subparagraphs (b) and (c).

4. In addition to Paragraph 3, an arbitral tribunal may include in its report any other findings jointly requested by the Parties to the dispute. The arbitral tribunal may suggest ways in which the Responding Party could implement the findings.

5. Unless the Parties to the dispute otherwise agree, an arbitral tribunal shall base its report solely on the relevant provisions of this Agreement and the submissions and arguments of the Parties to the dispute. An arbitral tribunal shall only make the findings and suggestions provided for in this Agreement.

6. The interests of Third Parties and those of other Parties shall be fully taken into account during the arbitral tribunal proceedings. Third Parties’ submissions shall be reflected in the report of the arbitral tribunal.

7. The findings and suggestions of the arbitral tribunal cannot add to or diminish the rights and obligations provided in this Agreement or any other international agreement.

8. The arbitral tribunal shall consult regularly the Parties to the dispute and provide adequate opportunities for the development of a mutually satisfactory solution to the dispute.

9. An arbitral tribunal re-convened under this Chapter shall also carry out functions with regard to compliance review under Article 16 (Compliance Review) and review of level of suspension of concessions or other obligations under Article 17 (Compensation and Suspension of Concessions or other Obligations). Paragraphs 1 to 3 shall not apply to an arbitral tribunal re-convened under Article 16 (Compliance Review) and Article 17 (Compensation and Suspension of Concessions or other Obligations).

10. An arbitral tribunal shall make its findings by consensus provided that where an arbitral tribunal is unable to reach consensus it may make its findings by majority vote.

Article 13 Arbitral Tribunal Procedures

1. An arbitral tribunal established pursuant to Article 11 (Establishment and Re-convening of Arbitral Tribunals) shall adhere to this Chapter. The arbitral tribunal shall apply the rules of procedure set out in this Chapter's Annex on Rules of Procedure for Arbitral Tribunal Proceedings (Rules of Procedure Annex) unless the Parties to the dispute agree otherwise. On the request of a Party to the dispute, or on its own initiative, the arbitral tribunal may, after consulting the Parties to the dispute, adopt additional rules of procedure which do not conflict with the provisions of this Chapter or with the Rules of Procedure Annex.

2. An arbitral tribunal re-convened under Article 16 (Compliance Review) or Article 17 (Compensation and Suspension of Concessions or other Obligations) may establish its own procedures which do not conflict with this Chapter or the Rules of Procedure Annex, in consultation with the Parties to the dispute, drawing as it deems appropriate from this Chapter or the Rules of Procedure Annex.

Timetable

3. After consulting the Parties to the dispute, an arbitral tribunal shall, as soon as practicable and whenever possible within 15 days after the establishment of the arbitral tribunal, fix the timetable for the arbitral tribunal process. The arbitral tribunal process, from the date of establishment until the date of the final report shall, as a general rule, not exceed the period of nine months, unless the Parties to the dispute agree otherwise.

4. Similarly, a Compliance Review Tribunal re-convened pursuant to Article 16 (Compliance Review) shall, as soon as practicable and whenever possible within 15 days after re-convening, fix the timetable for the compliance review process taking into account the time periods specified in Article 16 (Compliance Review).

Arbitral Tribunal Proceedings

5. Arbitral tribunal proceedings should provide sufficient flexibility so as to ensure high-quality reports, while not unduly delaying the arbitral tribunal process.

6. Arbitral tribunal deliberations shall be confidential. The Parties to the dispute and Third Parties shall be present only when invited by the arbitral tribunal to appear before it. An arbitral tribunal shall hold its hearings in closed session unless the Parties to the dispute agree otherwise. All presentations and statements made at hearings shall be

made in the presence of the Parties to the dispute. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under consideration by it.

Submissions

7. Each Party to the dispute shall have an opportunity to set out in writing the facts of its case, its arguments and counter arguments. The timetable fixed by the arbitral tribunal shall include precise deadlines for submissions by the Parties to the dispute and Third Parties.

Hearings

8. The timetable fixed by the arbitral tribunal shall provide for at least one hearing for the Parties to the dispute to present their case to the arbitral tribunal. As a general rule, the timetable shall not provide more than two hearings unless special circumstances exist.

9. The venue for 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 Responding Party.

Confidentiality

10. Written submissions to the arbitral tribunal shall be treated as confidential, but shall be made available to the Parties to the dispute. No Party to the dispute shall be precluded from disclosing statements of its own positions to the public provided that there is no disclosure of information which has been designated as confidential by a Party to the dispute or Third Party. The Parties to the dispute, Third Parties and the arbitral tribunal shall treat as confidential information submitted by a Party to the dispute to the arbitral tribunal which that Party has designated as confidential. A Party to the dispute shall upon request of a Party, provide a

non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

Additional Information and Technical Advice

11. The Parties to the dispute and Third Parties shall respond promptly and fully to any request by an arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.

12. An arbitral tribunal may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the arbitral tribunal shall seek the views of the Parties to the dispute. Where the Parties to the dispute agree that the arbitral tribunal should not seek the additional information or technical advice, the arbitral tribunal shall not proceed. The arbitral tribunal shall provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments.

Report

13. The arbitral tribunal shall provide to the Parties to the dispute an interim report, meeting the requirements specified in Article 12.3 (Functions of Arbitral Tribunals).

14. The interim report shall be provided at least four weeks before the deadline for completion of the final report. The arbitral tribunal shall accord adequate opportunity to the Parties to the dispute to review the entirety of its interim report prior to its finalisation and shall include a discussion of any comments made by the Parties to the dispute in its final report.

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

16. The arbitral tribunal shall provide its final report to all other Parties seven days after the report is presented to the Parties to the dispute, and at any time thereafter a Party to the dispute may make the report publicly available subject to the protection of any confidential information contained in the report.

Article 14

Suspension and Termination of Proceedings

1. The Parties to the dispute may agree that the arbitral tribunal suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended arbitral proceeding shall be resumed upon the request of any Party to the dispute. If the work of the arbitral tribunal has been continuously suspended for more than 12 months, the authority for establishment of the arbitral tribunal shall lapse unless the Parties to the dispute agree otherwise.

2. The Parties to the dispute may agree to terminate the proceedings of an arbitral tribunal in the event that a mutually satisfactory solution to the dispute has been found.

3. Before the arbitral tribunal presents its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.

4. The Parties to the dispute shall notify the other Parties that the arbitral tribunal has been suspended, terminated or its authority has lapsed pursuant to Paragraph 1.

SECTION D

Implementation Provisions

Article 15 Implementation

1. Where an arbitral tribunal finds that the Responding Party has failed to carry out its obligations under this Agreement, the Responding Party shall comply with its obligations under this Agreement.
2. Within 30 days of the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute, the Responding Party shall notify the Complaining Party:
 - (a) of its intentions with respect to implementation, including an indication of possible actions it may take to comply with the obligation in Paragraph 1;
 - (b) whether such implementation can take place immediately; and
 - (c) if such implementation cannot take place immediately, the reasonable period of time the Responding Party would need to implement.
3. If it is impracticable to comply immediately with the obligation in Paragraph 1, the Responding Party shall have a reasonable period of time to do so.
4. If a reasonable period of time is required, it shall, whenever possible, be mutually agreed by the Parties to the dispute. Where the Parties to the dispute are unable to agree on the reasonable period of time within 45 days of the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute, any Party to the dispute may request that the chair of the arbitral tribunal determine the reasonable

period of time. Unless the Parties to the dispute otherwise agree, such requests shall be made no later than 120 days from the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute.

5. Where a request is made pursuant to Paragraph 4, the chair of the arbitral tribunal shall present the Parties to the dispute with a report containing a determination of the reasonable period of time and the reasons for such determination within 45 days of the date of the request.

6. As a guideline, the reasonable period of time determined by the chair of the arbitral tribunal should not exceed 15 months from the date of the presentation of the arbitral tribunal's final report to the Parties to the dispute. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

Article 16 Compliance Review

1. Where the Parties to the dispute disagree on the existence or consistency with this Agreement of measures taken to comply with the obligation in Article 15.1 (Implementation), such dispute shall be decided through recourse to an arbitral tribunal re-convened for this purpose (Compliance Review Tribunal).³ Unless otherwise specified in this Chapter, a Compliance Review Tribunal may be convened at the request of any Party to the dispute.

2. Such request may only be made after the earlier of:

- (a) the expiry of the reasonable period of time; or
- (b) a notification to the Complaining Party by the Responding Party that it has complied with the obligation in Article 15.1 (Implementation).

³ Consultations under Article 6 (Consultations) are not required for these procedures.

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

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

4. The Compliance Review Tribunal shall set out in its report:

- (a) a descriptive section summarising the arguments of the Parties to the dispute and Third Parties;
- (b) its findings on the factual aspects of the case; and
- (c) its findings on whether the Responding Party has complied with the obligation in Article 15.1 (Implementation).

5. The Compliance Review Tribunal shall, where possible, provide its interim report to the Parties to the dispute within 75 days of the date it re-convenes, and its final report 15 days thereafter. When the Compliance Review Tribunal considers that it cannot provide either report within the relevant timeframe, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will submit the report.

6. Where an arbitral tribunal is requested to re-convene pursuant to Paragraph 1, it shall re-convene within 15 days of the date of the request. The period from the date of the request for the arbitral tribunal to re-convene to the submission of its final report shall not exceed 120 days, unless Article 11.12 (Establishment and Re-convening of

Arbitral Tribunals) applies or the Parties to the dispute otherwise agree.

Article 17
Compensation and Suspension of Concessions or other Obligations

1. Compensation and the suspension of concessions or other obligations are temporary measures available in the event that the Responding Party does not comply with its obligation under Article 15.1 (Implementation). However, neither compensation nor the suspension of concessions or other obligations is preferred to compliance with the obligation under Article 15.1 (Implementation). Compensation is voluntary and, if granted, shall be consistent with this Agreement.

2. Where either of the following circumstances exists:

- (a) the Responding Party has notified the Complaining Party that it does not intend to comply with the obligation in Article 15.1 (Implementation); or
- (b) a failure to comply with the obligation in Article 15.1 (Implementation) has been established in accordance with Article 16 (Compliance Review),

the Responding Party shall, if so requested by the Complaining Party, enter into negotiations with a view to developing mutually acceptable compensation.

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 Responding Party and the other Parties that it intends to suspend the application to the Responding Party of concessions or other obligations equivalent to the level of nullification and impairment, and shall have the right to begin

suspending concessions or other obligations 30 days after the date of receipt of the notification.

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

(a) a review is being undertaken pursuant to Paragraph 8; or

(b) a mutually agreed solution has been reached.

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(s) which the concessions or other obligations are related to.

6. In considering what 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 as that affected by the measure; and

(b) the Complaining Party may suspend concessions or other obligations in other sectors if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector.

7. The level of suspending concessions or other obligations shall be equivalent to the level of nullification and impairment.

8. Within 30 days from the date of receipt of a notification made under Paragraph 3, if the Responding Party objects to the level of suspension proposed or considers that the

principles set forth in Paragraph 6 have not been followed, the Responding Party may request the arbitral tribunal to re-convene to make findings on the matter. The arbitral tribunal shall provide its assessment to the Parties to the dispute within 30 days of the date it re-convenes. Where an arbitral tribunal is requested to re-convene pursuant to this Paragraph, it shall re-convene within 15 days of the date of the request, unless Article 11.12 (Establishment and Re-convening of Arbitral Tribunals) applies.

9. 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 (Implementation) has been complied with or a mutually satisfactory solution is reached.

10. Where the right to suspend concessions or other obligations has been exercised under this Article, if the Responding Party 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) it has complied with the obligation in Article 15.1 (Implementation),

it may request the arbitral tribunal to re-convene to examine the matter.⁴

11. Where the arbitral tribunal re-convenes pursuant to Paragraph 10(a), Paragraph 8 shall apply. Where the arbitral tribunal re-convenes pursuant to Paragraph 10(b), Article 16.3 to 16.5 (Compliance Review) shall apply.

⁴ Where a Compliance Review Tribunal determines that measures taken to comply are inconsistent with this Agreement, it may also, on request, assess whether the level of any existing suspension of concessions is still appropriate and, if not, assess an appropriate level.

SECTION E

Final Provisions

Article 18

Special and Differential Treatment Involving Newer ASEAN Member States

1. At all stages of the determination of the causes of a dispute and of dispute settlement procedures involving newer ASEAN Member States, particular sympathetic consideration shall be given to the special situation of newer ASEAN Member States. In this regard, Parties shall exercise due restraint in raising matters under these procedures involving a least-developed country Party. If nullification or impairment is found to result from a measure taken by a least-developed country Party, a Complaining Party shall exercise due restraint regarding matters covered under Article 17 (Compensation and Suspension of Concessions or other Obligations) or other obligations pursuant to these procedures.

2. Where one or more of the Parties to a dispute is a newer ASEAN Member State, the arbitral tribunal's reports shall explicitly indicate the form in which account has been taken of relevant provisions on special and differential treatment for a newer ASEAN Member State that form part of this Agreement which have been raised by the newer ASEAN Member State in the course of the dispute settlement procedures.

Article 19

Expenses

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

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

Article 20 Contact Points

1. Each Party shall designate a contact point for this Chapter and shall notify the other Parties of the details of this contact point within 30 days of the entry into force of this Agreement. Each Party shall notify the other Parties of any change to its contact point.

2. Any request, written submission or other document relating to any proceedings pursuant to this Chapter shall be delivered to the relevant Party or Parties through their designated contact points who shall provide confirmation of receipt of such documents in writing.

Article 21 Language

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

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

ANNEX ON RULES OF PROCEDURE FOR ARBITRAL TRIBUNAL PROCEEDINGS

1. Any reference made in these Rules to an Article is a reference to the appropriate Article in Chapter 17 (Consultations and Dispute Settlement).

Timetable

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

3. In determining the timetable for the arbitral tribunal process, the arbitral tribunal shall provide sufficient time for the Parties to the dispute to prepare their respective submissions. The arbitral tribunal shall set precise deadlines for written submissions by the Parties to the dispute and they shall respect those deadlines. The interim report shall be provided at least four weeks before the deadline for completion of the final report.

4. The arbitral tribunal shall present to the Parties to the dispute its final report within 180 days from the date of its establishment. In cases of urgency, including those relating to perishable goods, the arbitral tribunal shall aim to present its report to the Parties to the dispute within 90 days from the date of its establishment. When the arbitral tribunal considers that it cannot present its final report within 180 days or within 90 days in cases of urgency, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will present its report.

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

6. Unless otherwise agreed by the Parties to the dispute, an arbitral tribunal may, in consultation with the Parties to the dispute, modify any time period applicable in the arbitral tribunal proceeding and make such other procedural or administrative adjustments as may be required in the proceeding.

Operation of Arbitral Tribunals

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

8. Except as otherwise provided in this Annex, the arbitral tribunal may conduct its business by any means, including by telephone, facsimile transmission and any other means of electronic communication.

9. Only members of the arbitral tribunal may take part in the deliberations of the arbitral tribunal.

10. The arbitral tribunal may, in consultation with the Parties to the dispute, retain such number of assistants, interpreters or translators, or designated note takers as may be required for the proceeding and permit them to be present during its deliberations. Any such arrangements established by the arbitral tribunal may be modified by the agreement of the Parties to the dispute.

11. The arbitral tribunal's deliberations shall be confidential. The members of the arbitral tribunal and the persons retained by the arbitral tribunal shall maintain the

confidentiality of arbitral tribunal proceedings and deliberations.

12. There shall be no *ex parte* communications with the arbitral tribunal concerning matters under consideration by it.

13. The interests of Third Parties and those of other Parties shall be fully taken into account during the arbitral tribunal proceedings.

Written Submissions and Other Documents

14. Each Party to the dispute shall transmit to the arbitral tribunal a first submission in writing setting out the facts of its case and its arguments. Unless the Parties agree otherwise, a Complaining Party shall deliver its first submission to the arbitral tribunal and to the Responding Party within 14 days after the date of the establishment of the arbitral tribunal. The Responding Party shall deliver its first submission to the arbitral tribunal and to the Complaining Party within 21 days after the date of receipt of the first submission of the Complaining Party. Any subsequent written submissions shall be submitted simultaneously.

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

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

17. A Party to the dispute may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document(s) related to the arbitral

tribunal proceeding by delivering a new document clearly indicating the changes.

Hearings

18. At the first substantive hearing with the Parties to the dispute, 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.

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

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

Availability of Information

21. Written submissions to the arbitral tribunal shall be treated as confidential, but shall be made available to the Parties to the dispute. No Party to the dispute shall be precluded from disclosing statements of its own positions to the public provided that there is no disclosure of information which has been designated as confidential by a Party to the dispute or Third Party. The Parties to the dispute, Third Parties and the arbitral tribunal shall treat as confidential information submitted by a Party to the dispute to the arbitral tribunal which that Party has designated as confidential. A Party to the dispute shall, upon request of another Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

Information Gathering

22. The Parties to the dispute and Third Parties shall respond promptly and fully to any request by an arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.

23. An arbitral tribunal may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the arbitral tribunal shall seek the views of the Parties to the dispute. Where the Parties to the dispute agree that the arbitral tribunal should not seek the additional information or technical advice, the arbitral tribunal shall not proceed. The arbitral tribunal shall provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments.

Reports

24. The arbitral tribunal shall provide to the Parties to the dispute an interim report, meeting the requirements specified in Article 12.3 (Functions of Arbitral Tribunals).

25. The interim report shall be provided at least four weeks before the deadline for completion of the final report. The arbitral tribunal shall accord adequate opportunity to the Parties to the dispute to review the entirety of its interim report prior to its finalisation and shall include a discussion of any comments made by the Parties to the dispute in its final report.

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

Venue

27. The venue for the arbitral tribunal 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 Responding Party.

Remuneration and Payment of Expenses

28. The arbitral tribunal 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 10.

ANNEX ON OPTIONAL PROCEDURES FOR COMPOSING ARBITRAL TRIBUNALS

As provided in Article 11.3 (Establishment and Re-convening of Arbitral Tribunals), the Parties to the dispute may agree to use any of the following optional procedures, or variations thereof, for the purpose of composing an arbitral tribunal.

Optional Procedure A

1. The Complaining Party and the Responding Party shall each appoint one arbitrator within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal. If either Party fails to appoint an arbitrator within such period, then the arbitrator appointed by the other Party shall act as the sole arbitrator of the arbitral tribunal.

2. Where two arbitrators are appointed in accordance with Paragraph 1, the Parties to the dispute shall designate by common agreement the third arbitrator who shall chair the arbitral tribunal. If the Parties to the dispute have not designated the chair of the arbitral tribunal within (*period to be agreed by the Parties to the dispute*) of the appointment of the second arbitrator, the two arbitrators appointed in accordance with Paragraph 1 shall designate by common agreement the third arbitrator who shall chair the tribunal. If the chair of the arbitral tribunal has not been designated by the arbitrators within (*period to be agreed by the Parties to the dispute*) of the appointment of the second arbitrator, the Director-General of the WTO shall, at the request of any Party to the dispute, appoint the chair of the arbitral tribunal within (*period to be agreed by the Parties to the dispute*) of that request.

Optional Procedure B

1. The Complaining Party and the Responding Party shall each appoint one arbitrator within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal.

2. The Parties to the dispute shall agree on the appointment of the third arbitrator within (*period to be agreed by the Parties to the dispute*) of the appointment of the third arbitrator who shall serve as chair of the arbitral tribunal. If all three appointments have not been made within (*period to be agreed by the Parties to the dispute*), the necessary appointments shall be made at the request of any Party to the dispute by the Director-General of the WTO within a further (*period to be agreed by the Parties to the dispute*).

Optional Procedure C

1. Within (*period to be agreed by the Parties to the dispute*) of the date of the receipt of a request to establish an arbitral tribunal, each Party to the dispute shall provide to the other Parties to the dispute a list of up to (*number to be agreed by the Parties to the dispute*) nominees for appointment as arbitrators, including at least two individuals suitable for appointment as chair. The Parties to the dispute shall then consult with each other on the composition of the arbitral tribunal with the objective of appointing the arbitrators drawing as appropriate on the lists of nominees.

2. If all of the arbitrators have not been appointed within (*period to be agreed by the Parties to the dispute*) of the request to establish an arbitral tribunal, any of the remaining arbitrators shall be appointed at the request of any Party to the dispute by random drawing from the lists of nominees separated for this purpose into separate lists of nominations for appointment as chair or as a regular arbitrator.

CHAPTER 18

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

Relation to Other Agreements

1. Each Party reaffirms its rights and obligations under the WTO Agreement and other agreements to which the Parties are party.
2. Nothing in this Agreement shall be construed to derogate from any right or obligation of a Party under the WTO Agreement and other agreements to which the Parties are party.
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 immediately consult with a view to finding a mutually satisfactory solution.
4. Nothing in this Agreement shall prevent any individual ASEAN Member State from entering into any agreement with any one or more ASEAN Member State and/or Australia and/or New Zealand relating to trade in goods, trade in services, investment, and/or other areas of economic co-operation.
5. The provisions of this Agreement shall not apply to any agreement among ASEAN Member States. The provisions of this Agreement shall also not apply to any agreement involving any ASEAN Member State and/or Australia and/or

New Zealand unless otherwise agreed by the parties to that agreement.¹

Article 3

Amended or Successor International Agreements

If any international agreement, or a provision therein, referred to in this Agreement (or 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 4

Disclosure of Information

Unless otherwise provided in this Agreement, nothing in this Agreement shall require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 5

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 under its domestic law to provide the information to judicial proceedings.

¹ This Paragraph does not apply to any future agreement concluded in accordance with this Agreement.

Article 6 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 7 Entry into Force

1. Each Party shall notify each other Party in writing upon completion of its internal requirements² necessary for entry into force of this Agreement. This Agreement shall enter into force on 1 July 2009 for any Party that has made such notifications provided that Australia, New Zealand and at least four ASEAN Member States have made such notifications by that date.

2. If this Agreement does not enter into force on 1 July 2009 it shall enter into force, for any Party that has made the notification referred to in Paragraph 1, 60 days after the date by which Australia, New Zealand and at least four ASEAN Member States have made the notifications referred to in Paragraph 1.

3. After the entry into force of this Agreement pursuant to Paragraph 1 or 2, this Agreement shall enter into force for any Party 60 days after the date of its notification referred to in Paragraph 1.

Article 8 Withdrawal and Termination

1. Any Party may withdraw from this Agreement by giving six months advance notice in writing to the other Parties.

² For greater certainty, the term "internal requirements" may include obtaining governmental approval or parliamentary approval in accordance with domestic law.

2. This Agreement shall terminate if, pursuant to Paragraph 1:

- (a) Australia withdraws;
- (b) New Zealand withdraws; or
- (c) this Agreement is in force for less than four ASEAN Member States.

Article 9 Review

The Parties shall undertake a general review of this Agreement with a view to furthering its objectives in 2016, and every five years thereafter, unless otherwise agreed by the Parties.

SIGNED at Cha-am, Phetchaburi, Thailand, this 27th day of February, two thousand and nine, in three copies in the English language.



For the Government of
Brunei Darussalam:



For the Government of
Australia:



For the Government of
the Kingdom of Cambodia:



For the Government of
New Zealand:



For the Government of
the Republic of Indonesia:



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



For the Government of
Malaysia:



For the Government of
the Union of Myanmar:



For the Government of
the Republic of the Philippines:

Luo Hongkiang

For the Government of
the Republic of Singapore:



For the Government of
the Kingdom of Thailand:



For the Government of
the Socialist Republic of Viet Nam:



**FIRST PROTOCOL TO AMEND THE AGREEMENT
ESTABLISHING THE ASEAN-AUSTRALIA-NEW-ZEALAND
FREE TRADE AREA**

TABLE OF CONTENTS

Preamble

Article 1. Amendments to Chapter 2 (Trade in Goods)

Article 2. Amendments to Chapter 3 (Rules of Origin)

Article 3. Amendments to the Annex on Operational Certification Procedures to Chapter 3 (Rules of Origin)

Article 4. Amendment to Annex 2 (Product Specific Rules) to Incorporate the Consolidated Product Specific Rules

Article 5. Entry into Force

Article 6. Depositary

Appendices:

Appendix 1. Chapter 2 (Trade in Goods) of the Agreement, as amended by this Protocol

Appendix 2:

Section A. Chapter 3 (Rules of Origin) of the Agreement, as amended by this Protocol

Section B. Annex on Operational Certification Procedures to Chapter 3 (Rules of Origin), as amended by this Protocol.

Appendix 3. List of Data Requirements

Appendix 4. Annex 2 (Product Specific Rules), as amended by this Protocol

PREAMBLE

The Governments of Brunei Darussalam, the Kingdom of Cambodia (Cambodia), the Republic of Indonesia (Indonesia), the Lao People's Democratic Republic (Lao PDR), Malaysia, the Republic of the Union of Myanmar (Myanmar), the Republic of the Philippines (Philippines), the Republic of Singapore (Singapore), the Kingdom of Thailand (Thailand) and the Socialist Republic of Viet Nam (Viet Nam), collectively, the Member States of the Association of Southeast Asian Nations, and Australia and New Zealand;

RECALLING the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (hereinafter referred to as the "Agreement"), signed at Cha-am, Petchaburi, Thailand on 27 February 2009;

SEEKING to facilitate trade by incorporating the consolidated Product Specific Rules using the most recent version of the Harmonized Commodity Description and Coding System established by the *International Convention on the Harmonized Description and Coding System* signed at Brussels on 14 June 1983, as amended (hereinafter referred to as the "HS Code");

RECOGNISING the importance of a timely updating of the Product Specific Rules and the Schedules of Tariff Commitments to take account of periodic amendments of the HS Code;

RECOGNISING also the need to update the Operational Certification Procedures for the Rules of Origin of the Agreement to make it more trade facilitative, including but not limited to the removal of the requirement to reflect the FOB value in the Certificate of Origin in cases where the regional value content criteria is not used;

DESIRING to ensure the implementation of the Rules of Origin in an effective and trade facilitating manner;

NOTING that Article 6 (Amendments) of Chapter 18 (Final Provisions) of the Agreement provides for amendments thereto to be agreed in writing by the Parties;

HAVE AGREED AS FOLLOWS:

**Article 1
Amendments to Chapter 2
(Trade in Goods)**

1. Chapter 2 (Trade in Goods) of the Agreement shall be amended by inserting a new Article 13 (Transposition of Schedules of Tariff Commitments) as follows:

**“Article 13
Transposition of Schedules of Tariff
Commitments**

1. Each Party shall ensure that the transposition of its schedule of tariff commitments, undertaken in order to implement Annex 1 (Schedules of Tariff Commitments) in the nomenclature of the revised HS Code following periodic amendments to the HS Code, is carried out without impairing existing tariff concessions.

2. The transposition of the schedules of tariff commitments shall be carried out in accordance with the methodologies and procedures adopted by the Committee on Trade in Goods. The procedures should, at the minimum, provide for:

- (a) the timely circulation by a Party of a draft schedule of tariff commitments in the nomenclature of the revised HS Code accompanied by a two-way transposition setting out at national tariff line level:

- (i) a concordance between the draft schedule of tariff commitments in the nomenclature of the revised HS Code and the schedule of tariff commitments in the nomenclature of the then current HS Code; and
 - (ii) a concordance between the schedule of tariff commitments in the nomenclature of the then current HS Code and the draft schedule of tariff commitments in the nomenclature of the revised HS Code;
- (b) the provision of comments by other Parties on the draft schedules circulated in accordance with Subparagraph (a), and consultations between the Parties, as necessary, with a view to resolving any concerns raised;
 - (c) the schedules of tariff commitments in the nomenclature of the revised HS Code shall be made publicly available in a timely manner, following completion of the process in Subparagraphs (a) and (b); and
 - (d) for the purpose of Subparagraph (a), proposals for technical assistance shall receive positive consideration.”

2. The new Chapter 2 (Trade in Goods) is set out in Appendix 1 of this Protocol.

Article 2 Amendments to Chapter 3 (Rules of Origin)

1. Article 4 (Goods Not Wholly Produced or Obtained) of Chapter 3 (Rules of Origin) of the Agreement shall be

replaced by a new Article 4 providing for Annex 2 to contain a list of consolidated Product Specific Rules that includes goods which were previously not covered in Annex 2 but are treated as an originating good if:

- (a) the good has a regional value content of not less than 40 per cent of FOB calculated using the formulae as described in Article 5 (Calculation of Regional Value Content) of Chapter 3 (Rules of Origin), and the final process of production is performed within a Party; or
 - (b) all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level (i.e. a change in tariff heading) of the HS Code in a Party.
2. The new Article 4 referred to in paragraph 1 is set out below:

**“Article 4
Goods Not Wholly Produced or Obtained**

1. For the purposes of Article 2.1(b) (Originating Goods), a good shall qualify as an originating good of a Party if it satisfies all applicable requirements of the Product Specific Rules.
2. Where Annex 2 (Product Specific Rules) provides a choice of rule between a regional value content based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is an originating good.”

3. Article 19 (Consultations, Review and Modification) of Chapter 3 (Rules of Origin) of the Agreement shall be replaced by a new Article 19 as set out below:

**“Article 19
Consultations, Review and Modification**

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Agreement.

2. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, may adopt a List of Data Requirements for inclusion in the Application for a Certificate of Origin and the Certificate of Origin.

3. The List of Data Requirements, and any subsequent revisions to it, adopted in accordance with paragraph 2 shall be promptly published and shall come into effect on the date determined by the Parties through the FTA Joint Committee and on the basis of a report from the ROO Sub-Committee, through the Committee on Trade in Goods.

4. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, shall adopt the transposition of Annex 2 (Product Specific Rules) that is in the nomenclature of the revised HS Code following periodic amendments to the HS Code. Such transposition shall be carried out without impairing the existing commitments and shall be completed in a timely manner. The Parties shall promptly publish the transposition of Annex 2 (Product Specific Rules) in the nomenclature of the revised HS Code.

5. This Chapter may be reviewed and modified in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions) as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the FTA Joint Committee.”
4. The new Chapter 3 (Rules of Origin) is set out in Appendix 2 Section A of this Protocol.

Article 3
Amendments to the Annex on Operational
Certification Procedures of Chapter 3 (Rules of Origin)

1. Rules 6, 7 and 10 of the Annex on Operational Certification Procedures to Chapter 3 (Rules of Origin) of the Agreement shall be replaced by the new Rules 6, 7 and 10 as set out below:

“PRE-EXPORTATION EXAMINATION

Rule 6

The Issuing Authority/Body shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party or the procedures of the Issuing Authority/Body, upon each application for a Certificate of Origin to ensure that:

- (i) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;

- (ii) the good is an originating good in accordance with Article 2 (Originating Goods) of Chapter 3 (Rules of Origin);
- (iii) other statements in the Certificate of Origin correspond to appropriate supporting documents and other relevant information; and
- (iv) information in the List of Data Requirements is provided for the goods being exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 7

1. The format of the Certificate of Origin is to be determined by the Parties and it must contain the data requirements listed in the List of Data Requirements.
2. The Certificate of Origin shall comprise one (1) original and two (2) copies.
3. The Certificate of Origin shall:
 - (i) be in hardcopy;
 - (ii) bear a unique reference number separately given by each place or office of issuance;
 - (iii) be in the English language; and
 - (iv) bear an authorised signature and official seal of the Issuing Authority/Body. The signature and official seal may be applied electronically.
4. The original Certificate of Origin shall be forwarded by the exporter to the importer for

submission to the Customs Authority of the importing Party. Copies shall be retained by the Issuing Authority/Body and the exporter.

5. Multiple goods declared on the same Certificate of Origin shall be allowed, provided that each good is originating in its own right.

Rule 10

1. The Certificate of Origin shall be issued as near as possible to, but no later than three (3) working days after, the date of exportation.

2. Where a Certificate of Origin has not been issued as provided for in Paragraph 1 due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively, but no longer than 12 months from the date of exportation, bearing the words “**ISSUED RETROACTIVELY**”.

3. An Issuing Authority/Body of an intermediate Party shall issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through that intermediate Party, provided that:

- (i) a valid original Certificate of Origin or its certified true copy is presented;
- (ii) the period of validity of the back-to-back Certificate of Origin does not exceed the period of validity of the original Certificate of Origin;
- (iii) the consignment which is to be re-exported using the back-to-back Certificate of Origin does not undergo any further processing in

the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;

- (iv) the back-to-back Certificate of Origin contains relevant information from the original Certificate of Origin in accordance with the List of Data Requirements; and
- (v) the verification procedures in Rules 17 and 18 shall also apply to the back-to-back Certificate of Origin.”

2. Appendix 1 (Minimum Data Requirements – Application for a Certificate of Origin) and Appendix 2 (Minimum Data Requirements – Certificate of Origin) of the Annex on Operational Certification Procedures (OCP) to Chapter 3 (Rules of Origin) shall be deleted. Upon entry into force of this Protocol, the List of Data Requirements as set out in Appendix 3 of this Protocol shall apply as a transitional measure until such time as a List of Data Requirements is adopted by the FTA Joint Committee in accordance with the new Article 19.2 (Consultations, Review and Modification) of Chapter 3 (Rules of Origin).

3. The new Annex on Operational Certification Procedures to Chapter 3 (Rules of Origin) is set out in Appendix 2 Section B.

Article 4
Amendment to Annex 2 (Product Specific Rules) of the
Agreement to Incorporate the Consolidated Product
Specific Rules

1. Annex 2 (Product Specific Rules) of the Agreement shall be replaced by a new Annex 2 (Product Specific Rules) as set out in Appendix 4 of this Protocol.
2. The new Annex 2 (Product Specific Rules) shall be implemented by the Parties in accordance with procedures adopted by the FTA Joint Committee, upon a recommendation of the Committee on Trade in Goods and the ROO Sub-Committee. These procedures shall address, inter alia, the date(s) on which the new Annex 2 (Product Specific Rules) shall be applicable to applications for, and the issuance of, Certificates of Origin in accordance with the Annex on Operational Certification Procedures.

Article 5
Entry into Force

1. This Protocol shall form an integral part of the Agreement.
2. Each Party shall notify each other Party in writing upon the completion of its internal requirements necessary for the entry into force of this Protocol. This Protocol shall enter into force 30 days after the date on which Australia, New Zealand and at least four (4) ASEAN Member States have made such notifications.
3. Where a Party does not complete its internal procedures necessary for the entry into force of this Protocol by the entry into force date set out in paragraph 2, this Protocol shall enter into force in relation to that Party on the date of its notification to other Parties of completion of such internal procedures.


**Article 6
Depositary**

For the ASEAN Member States, this Protocol shall be deposited with the Secretary-General of ASEAN, who shall then promptly furnish a certified true copy thereof, to each ASEAN Member State.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this First Protocol to Amend the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area.


DONE at Nay Pyi Taw, Myanmar, this twenty-sixth day of August in the Year Two Thousand and Fourteen, in three original copies in the English language.

For Brunei Darussalam:



LIM JOCK SENG
Second Minister of Foreign Affairs
and Trade

For Australia



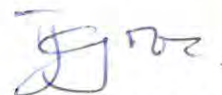
ANDREW ROBB
Minister for Trade and Investment

For the Kingdom of Cambodia:



SUN CHANTHOL
Senior Minister and Minister of
Commerce

For New Zealand



TIM GROSER
Minister of Trade

For the Republic of Indonesia:



MUHAMMAD LUTFI
Minister of Trade

For the Lao People's Democratic Republic:



KHEMMANI PHOLSENA
Minister of Industry and Commerce

For Malaysia:



MUSTAPA MOHAMED
Minister of International Trade and Industry

For the Republic of the Union of Myanmar:



KAN ZAW
Union Minister for National Planning and
Economic Development

For the Republic of the Philippines:



GREGORY L. DOMINGO
Secretary of Trade and Industry

For the Republic of Singapore:



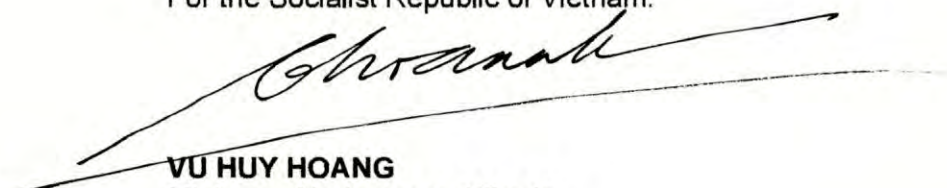
LIM HNG KIANG
Minister for Trade and Industry

For the Kingdom of Thailand:



CHUTIMA BUNYAPRAPHASARA
Permanent Secretary
Acting for the Minister of Commerce

For the Socialist Republic of Vietnam:



VU HUY HOANG
Minister of Industry and Trade

APPENDIX 1

CHAPTER 2 (TRADE IN GOODS)

CHAPTER 2

TRADE IN GOODS

Article 1

Reduction and/or Elimination of Customs Duties

Except as otherwise provided in this Agreement, each Party shall progressively reduce and/or eliminate customs duties on originating goods of the other Parties in accordance with its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments).

Article 2

Acceleration of Tariff Commitments

1. Nothing in this Agreement shall preclude all Parties from negotiating and entering into arrangements to accelerate and/or improve tariff commitments made under this Agreement. An agreement among all Parties to accelerate and/or improve tariff commitments shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions). Such acceleration and/or improvement of tariff commitments shall be implemented by all the Parties.

2. Two or more Parties may also consult to consider accelerating and/or improving tariff commitments set out in their schedules of tariff commitments in Annex 1 (Schedules of Tariff Commitments). An agreement between these Parties to accelerate and/or improve their respective tariff commitments under this Agreement shall be incorporated into this Agreement, in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions). Tariff concessions arising from such acceleration and/or improvement of tariff commitments shall be extended to all Parties.

3. A Party may, at any time, unilaterally accelerate the reduction and/or elimination of customs duties on originating goods of the other Parties set out in its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments). A Party intending to do so shall inform the other Parties before the new rate of customs duties takes effect, or in any event, as early as practicable.

Article 3
Elimination of Agricultural Export Subsidies

Consistent with their rights and obligations under the WTO Agreement, each Party agrees to eliminate and not reintroduce all forms of export subsidies for agricultural goods destined for the other Parties.

Article 4
National Treatment on Internal Taxation and Regulation

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

Article 5
Fees and Charges Connected with Importation and Exportation

1. Each Party shall ensure that fees and charges connected with importation and exportation shall be consistent with its rights and obligations under GATT 1994.
2. Each Party shall make available details of the fees and charges that it imposes in connection with importation and exportation and, to the extent possible and in accordance with its domestic laws and regulations, make such information available on the internet.
3. A Party may not require consular transactions, including related fees and charges, in connection with the importation of any good of any other Party.

Article 6
Publication and Administration of Trade Regulations

1. Article X of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. In accordance with its domestic laws and regulations and to the extent possible, each Party shall make laws, regulations, decisions and rulings of the kind referred to in Paragraph 1 available on the internet.

Article 7
Quantitative Restrictions and Non-Tariff Measures

1. No Party shall adopt or maintain any prohibition or quantitative restriction on the importation of any good of any other Party or on the exportation of any good destined for the territory of any other Party, except in accordance with its WTO rights and obligations or this Agreement. To this end, Article XI of GATT 1994 shall be incorporated into and shall form part of this Agreement, *mutatis mutandis*.
2. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain any non-tariff measure on the importation of any good of any other Party or on the exportation of any good destined for the territory of any other Party, except in accordance with its WTO rights and obligations or in accordance with this Agreement.
3. Each Party shall ensure the transparency of its non-tariff measures permitted under Paragraph 2 and shall ensure that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade among the Parties.
4. The Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) shall review non-tariff measures covered by this Chapter with a view to considering the scope for additional means to enhance the facilitation of trade in goods between the Parties. The Goods Committee shall submit to the FTA Joint Committee an initial report on progress in its work, including any recommendations, within two years of entry into force of this Agreement. Any Party may nominate measures for consideration by the Goods Committee.

Article 8
Import Licensing

1. Each Party shall ensure that all automatic and non-automatic import licensing measures are implemented in a transparent and predictable manner, and applied in accordance with the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement.
2. Each Party shall promptly notify the other Parties of existing import licensing procedures. Thereafter, each Party shall notify the other Parties of any new import licensing procedures and any modification to its existing import licensing procedures, to the extent

possible 60 days before it takes effect, but in any case no later than within 60 days of publication. The information in any notification under this Article shall be in accordance with Article 5.2 and 5.3 of the *Agreement on Import Licensing Procedures* in Annex 1A to the WTO Agreement.

3. Upon request of another Party, a Party shall, promptly and to the extent possible, respond to the request of that Party for information on import licensing requirements of general application.

Article 9 Modification of Concessions

In exceptional circumstances where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, with the agreement of all other interested Parties, modify or withdraw a concession contained in its schedule of tariff commitments in Annex 1 (Schedules of Tariff Commitments). In order to seek to reach such agreement, the relevant Party shall engage in negotiations with any interested Parties. In such negotiations, the Party proposing to modify or withdraw its concessions shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the trade of all other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory adjustments, shall apply to all the Parties and shall be incorporated into this Agreement in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions).

Article 10 Contact Points and Consultations

1. Each Party shall designate a contact point to facilitate communication among the Parties on any matter relating to this Chapter.

2. Where a Party considers that any proposed or actual measure of another Party or Parties may materially affect trade in goods between the Parties, that Party may, through the contact point, request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party or Parties shall respond promptly to such requests for information and consultations.

Article 11
Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (Goods Committee) consisting of representatives of the Parties. The Goods Committee may meet at the request of any Party or the FTA Joint Committee to consider any matter arising under this Chapter, or under:

- (a) Chapter 3 (Rules of Origin);
- (b) Chapter 4 (Customs Procedures);
- (c) Chapter 5 (Sanitary and Phytosanitary Measures);
- (d) Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures); and
- (e) Chapter 7 (Safeguard Measures).

2. The functions of the Goods Committee shall include:

- (a) reviewing implementation of, and measures taken pursuant to, the Chapters referred to in Paragraph 1;
- (b) receiving reports from, and reviewing the work of:
 - (i) the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin);
 - (ii) the SPS Sub-Committee established pursuant to Article 10 (Meetings Among the Parties on Sanitary and Phytosanitary Matters) of Chapter 5 (Sanitary and Phytosanitary Measures); and
 - (iii) the STRACAP Sub-Committee established pursuant to Article 13 (Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures) of Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures);
- (c) implementing the work programme provided for in Article 7.4 (Quantitative Restrictions and Non-Tariff Measures);

- (d) identifying and recommending measures to promote and facilitate improved market access, including any acceleration of tariff commitments under Article 2.1 (Acceleration of Tariff Commitments); and
 - (e) reporting, as required, to the FTA Joint Committee.
3. The Goods Committee may agree to establish subsidiary working groups or refer issues for consideration to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).
4. The meetings of the Goods Committee may occur in person, or by any other means as mutually determined by the Parties.

Article 12 Application

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Chapter by the regional and local governments and authorities within its territories.

Article 13 Transposition of Schedules of Tariff Commitments

1. Each Party shall ensure that the transposition of its schedule of tariff commitments, undertaken in order to implement Annex 1 (Schedules of Tariff Commitments) in the nomenclature of the revised HS Code following periodic amendments to the HS Code, is carried out without impairing existing tariff concessions.
2. The transposition of the schedules of tariff commitments shall be carried out in accordance with the methodologies and procedures adopted by the Committee on Trade in Goods. The procedures should, at the minimum, provide for:
- (a) the timely circulation by a Party of a draft schedule of tariff commitments in the nomenclature of the revised HS Code accompanied by a two-way transposition setting out at national tariff line level:
 - (i) a concordance between the draft schedule of tariff commitments in the nomenclature of the revised HS Code and the schedule of tariff commitments in the nomenclature of the then current HS Code; and

- ii) a concordance between the schedule of tariff commitments in the nomenclature of the then current HS Code and the draft schedule of tariff commitments in the nomenclature of the revised HS Code;
- (b) the provision of comments by other Parties on the draft schedules circulated in accordance with Subparagraph (a), and consultations between the Parties, as necessary, with a view to resolving any concerns raised;
- (c) the schedules of tariff commitments in the nomenclature of the revised HS Code shall be made publicly available in a timely manner, following completion of the process in Subparagraphs (a) and (b); and
- (d) for the purpose of Subparagraph (a), proposals for technical assistance shall receive positive consideration.

APPENDIX 2
SECTION A
CHAPTER 3 (RULES OF ORIGIN)

CHAPTER 3
RULES OF ORIGIN

Article 1
Definitions

For the purposes of this Chapter:

- (a) **aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **back-to-back Certificate of Origin** means a Certificate of Origin issued by an intermediate exporting Party's Issuing Authority/Body based on the Certificate of Origin issued by the first exporting Party;
- (c) **CIF** means the value of the good imported and includes the cost of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (d) **FOB** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and the Agreement on Customs Valuation;
- (e) **generally accepted accounting principles** means the recognised consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (f) **good** means any merchandise, product, article or material;
- (g) **identical and interchangeable materials** means materials that are fungible as a result of being of the same kind and

commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings or mere visual examination;

- (h) **indirect material** means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and moulds;
 - (iii) spare parts and materials used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
 - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspecting goods;
 - (vii) catalysts and solvents; and
 - (viii) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (i) **material** means any matter or substance used or consumed in the production of goods or physically incorporated into a good or subjected to a process in the production of another good;
- (j) **non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

- (k) **originating material** means a material that qualifies as originating under this Chapter;
- (l) **producer** means a person who grows, mines, raises, harvests, fishes, traps, hunts, farms, captures, gathers, collects, breeds, extracts, manufactures, processes or assembles a good;
- (m) **production** means methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good;
- (n) **Product Specific Rules** are rules in Annex 2 (Product Specific Rules) that specify that the materials used to produce a good have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a regional value content criterion or a combination of any of these criteria; and
- (o) **packing materials and containers for transportation** means goods used to protect a good during its transportation, different from those containers or materials used for its retail sale.

Article 2 Originating Goods

1. For the purposes of this Chapter, a good shall be treated as an originating good if it is either:

- (a) wholly produced or obtained in a Party as provided in Article 3 (Goods Wholly Produced or Obtained);
- (b) not wholly produced or obtained in a Party provided that the good has satisfied the requirements of Article 4 (Goods Not Wholly Produced or Obtained); or
- (c) produced in a Party exclusively from originating materials from one or more of the Parties,

and meets all other applicable requirements of this Chapter.

2. A good which complies with the origin requirements of Paragraph 1 will retain its eligibility for preferential tariff treatment if exported to a Party and subsequently re-exported to another Party.

Article 3 **Goods Wholly Produced or Obtained**

For the purposes of Article 2.1(a) (Originating Goods), the following goods shall be considered as wholly produced or obtained:

- (a) plants and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered in a Party¹;
- (b) live animals born and raised in a Party;
- (c) goods obtained from live animals in a Party;
- (d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law², by any vessel registered or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced on board any factory ship registered or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in Subparagraph (f);

¹ For the purposes of this Article, "in a Party" means the land, territorial sea, Exclusive Economic Zone, Continental Shelf over which a Party exercises sovereignty, sovereign rights or jurisdiction, as the case may be, in accordance with international law.

For the avoidance of doubt, nothing contained in the above definition shall be construed as conferring recognition or acceptance by one Party of the outstanding maritime and territorial claims made by any other Party, nor shall be taken as pre-judging the determination of such claims.

² "International law" refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

- (h) goods taken by a Party, or a person of a Party, from the seabed or beneath the seabed beyond the Exclusive Economic Zone and adjacent Continental Shelf of that Party and beyond areas over which third parties exercise jurisdiction under exploitation rights granted in accordance with international law³;
- (i) goods which are:
 - (i) waste and scrap derived from production and consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
 - (ii) used goods collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods produced or obtained in a Party solely from products referred to in Subparagraphs (a) to (i) or from their derivatives.

Article 4 **Goods Not Wholly Produced or Obtained**

1. For the purposes of Article 2.1(b) (Originating Goods), a good shall qualify as an originating good of a Party if it satisfies all applicable requirements of the Product Specific Rules.
2. Where Annex 2 (Product Specific Rules) provides a choice of rule between a regional value content based rule of origin, a change in tariff classification based rule of origin, a specific process of production, or a combination of any of these, a Party shall permit the producer or exporter of the good to decide which rule to use in determining if the good is an originating good.”

Article 5 **Calculation of Regional Value Content**

1. For the purposes of Article 4 (Goods Not Wholly Produced or Obtained), the formula for calculating the regional value content will be either:

³ “International law” refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*

(a) Direct Formula

$$\frac{\text{AANZFTA Material Cost} + \text{Labour Cost} + \text{Overhead Cost} + \text{Profit} + \text{Other cost}}{\text{FOB}} \times 100\%$$

or

(b) Indirect/Build-Down Formula

$$\frac{\text{FOB} - \text{Value of Non-Originating Materials}}{\text{FOB}} \times 100\%$$

where:

- (a) **AANZFTA Material Cost** is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good;
- (b) **Labour Cost** includes wages, remuneration and other employee benefits;
- (c) **Overhead Cost** is the total overhead expense;
- (d) **Other Costs** are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges;
- (e) **FOB** is the free-on-board value of the goods as defined in Article 1 (Definitions); and
- (f) **Value of Non-Originating Materials** is the CIF value at the time of importation or the earliest ascertained price paid for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. Non-originating materials include materials of undetermined origin but do not include a material that is self-produced.

2. The value of goods under this Chapter shall be determined in accordance with Article VII of GATT 1994 and the Agreement on

Customs Valuation.

Article 6
Cumulative Rules of Origin

For the purposes of Article 2 (Originating Goods), a good which complies with the origin requirements provided therein and which is used in another Party as a material in the production of another good shall be considered to originate in the Party where working or processing of the finished good has taken place.

Article 7
Minimal Operations and Processes

Where a claim for origin is based solely on a regional value content, the operations or processes listed below, undertaken by themselves or in combination with each other, are considered to be minimal and shall not be taken into account in determining whether or not a good is originating:

- (a) ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) facilitating shipment or transportation;
- (c) packaging⁴ or presenting goods for transportation or sale;
- (d) simple processes, consisting of sifting, classifying, washing, cutting, slitting, bending, coiling and uncoiling and other similar operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging; and
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

Article 8
De Minimis

1. A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 (Goods Not Wholly Produced or Obtained) will nonetheless be an originating good if:

⁴ This excludes encapsulation which is termed "packaging" by the electronics industry.

- (a) (i) for a good, other than that provided for in Chapters 50 to 63 of the HS Code, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;
 - (ii) for a good provided for in Chapters 50 to 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; and
- (b) the good meets all other applicable criteria of this Chapter.
2. The value of such materials shall, however, be included in the value of non-originating materials for any applicable regional value content requirement.

Article 9
Accessories, Spare Parts and Tools

1. For the purposes of determining the origin of a good, accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:
- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.
2. Notwithstanding Paragraph 1, if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials presented with the good shall be taken into account as originating or non-

originating materials, as the case may be, in calculating the regional value content of the good.

3. Paragraphs 1 and 2 do not apply where accessories, spare parts, tools and instructional or other information materials presented with the good have been added solely for the purpose of artificially raising the regional value content of that good, provided it is proven subsequently by the importing Party that they are not sold therewith.

Article 10 Identical and Interchangeable Materials

The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Party.

Article 11 Treatment of Packing Materials and Containers

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.

2. Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification requirements for the good.

3. If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Article 12 Indirect Materials

An indirect material shall be treated as an originating material without regard to where it is produced and its value shall be the cost registered in the accounting records of the producer of the good.

Article 13
Recording of Costs

For the purposes of this Chapter, all costs shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the Party in which the goods are produced.

Article 14
Direct Consignment

A good will retain its originating status as determined under Article 2 (Originating Goods) if the following conditions have been met:

- (a) the good has been transported to the importing Party without passing through any non-Party; or
- (b) the good has transited through a non-Party, provided that:
 - (i) the good has not undergone subsequent production or any other operation outside the territories of the Parties other than unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;
 - (ii) the good has not entered the commerce of a non-Party; and
 - (iii) the transit entry is justified for geographical, economic or logistical reasons.

Article 15
Certificate of Origin

A claim that goods are eligible for preferential tariff treatment shall be supported by a Certificate of Origin issued by an Issuing Authority/Body notified to the other Parties as set out in this Chapter's Annex on Operational Certification Procedures.

Article 16
Denial of Preferential Tariff Treatment

The Customs Authority of the importing Party may deny a claim for preferential tariff treatment when:

- (a) the good does not qualify as an originating good; or
- (b) the importer, exporter or producer fails to comply with any of the relevant requirements of this Chapter.

Article 17 Review and Appeal

The importing Party shall grant the right of appeal in matters relating to the eligibility for preferential tariff treatment to producers, exporters or importers of goods traded or to be traded between the Parties, in accordance with its domestic laws, regulations and administrative practices.

Article 18 Sub-Committee on Rules of Origin

1. For the purpose of the effective and uniform implementation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (ROO Sub-Committee). The functions of the ROO Sub-Committee shall include:

- (a) monitoring of the implementation and administration of this Chapter;
- (b) discussion of any issue that may have arisen in the course of implementation, including any matters that may have been referred to the ROO Sub-Committee by the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) or the FTA Joint Committee;
- (c) discussion of any proposed modifications of the rules of origin under this Chapter; and
- (d) consultations on issues relating to rules of origin and administrative co-operation.

2. The ROO Sub-Committee shall consist of representatives of the Parties. It shall meet from time to time as mutually determined by the Parties.

3. The ROO Sub-Committee shall commence a review of Article 6 (Cumulative Rules of Origin) no earlier than 12 months, and no later than 18 months following entry into force of this Agreement. This review will consider the extension of the application of cumulation to

all value added to a good within AANZFTA. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

4. The ROO Sub-Committee shall commence a review of the application of the chemical reaction rule and other chemical process rules to Chapters 28 to 40 of the HS Code and other Product Specific Rules identified by Parties, no earlier than 12 months and no later than 18 months, following entry into force of this Agreement. The ROO Sub-Committee shall submit to the Goods Committee established pursuant to Article 11 (Committee on Trade in Goods) of Chapter 2 (Trade in Goods) a final report, including any recommendations, within three years of entry into force of this Agreement.

Article 19 **Consultations, Review and Modification**

1. The Parties shall consult regularly to ensure that this Chapter is administered effectively, uniformly and consistently in order to achieve the spirit and objectives of this Agreement.

2. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, may adopt a List of Data Requirements for inclusion in the Application for a Certificate of Origin and the Certificate of Origin.

3. The List of Data Requirements, and any subsequent revisions to it, adopted in accordance with paragraph 2 shall be promptly published and shall come into effect on the date determined by the Parties through the FTA Joint Committee and on the basis of a report from the ROO Sub-Committee, through the Committee on Trade in Goods.

4. The FTA Joint Committee, upon recommendation of the Committee on Trade in Goods and the ROO Sub-Committee, shall adopt the transposition of Annex 2 (Product Specific Rules) that is in the nomenclature of the revised HS Code following periodic amendments to the HS Code. Such transposition shall be carried out without impairing the existing commitments and shall be completed in a timely manner. The Parties shall promptly publish the transposition of Annex 2 (Product Specific Rules) in the nomenclature of the revised HS Code.

5. This Chapter may be reviewed and modified in accordance with Article 6 (Amendments) of Chapter 18 (Final Provisions) as and when necessary, upon request of a Party, and subject to the agreement of the Parties, and may be open to such reviews and modifications as may be agreed upon by the FTA Joint Committee.

APPENDIX 2

SECTION B

**ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES
TO CHAPTER 3 (RULES OF ORIGIN)**

ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES

For the purpose of implementing Chapter 3 (Rules of Origin), the following operational procedures on the issuance and verification of Certificates of Origin and other related administrative matters shall be observed by each Party.

AUTHORITIES

Rule 1

The Certificate of Origin shall be issued by an Issuing Authority/Body of the exporting Party. Details of the Issuing Authorities/Bodies shall be notified by each Party, through the ASEAN Secretariat, prior to the entry into force of this Agreement. Any subsequent changes shall be promptly notified by each Party, through the ASEAN Secretariat.

Rule 2

1. The Issuing Authorities/Bodies shall provide the names, addresses, specimen signatures and specimens of the impressions of official seals of their respective Issuing Authorities/Bodies to the other Parties, through the ASEAN Secretariat. The Issuing Authorities/Bodies shall submit electronically to the ASEAN Secretariat the above information and specimens for dissemination to the other Parties. Any subsequent changes shall be promptly notified through the ASEAN Secretariat.

2. Any Certificate of Origin issued by a person not included in the list may not be honoured by the Customs Authority of the importing Party.

Rule 3

For the purpose of determining originating status, the Issuing Authorities/Bodies shall have the right to call for supporting documentary evidence and/or other relevant information to carry out any check considered appropriate in accordance with respective domestic laws, regulations and administrative practices.

APPLICATIONS

Rule 4

1. The manufacturer, producer, or exporter of the good or its authorised representative shall apply in writing or by electronic means to an Issuing Authority/Body, in accordance with the exporting Party's domestic laws, regulations and the Issuing Authority's/Body's procedures, requesting a pre-exportation examination of the origin of the good to be exported.
2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in issuing a Certificate of Origin for the good to be exported thereafter.
3. Pre-exportation examination need not apply to a good for which, by its nature, origin can be easily determined.

Rule 5

The manufacturer, producer, or exporter of the good or its authorised representative shall apply for the Certificate of Origin by providing appropriate supporting documents and other relevant information, proving that the good to be exported qualifies as originating.

PRE-EXPORTATION EXAMINATION

Rule 6

The Issuing Authority/Body shall, to the best of its competence and ability, carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party or the procedures of the Issuing Authority/Body, upon each application for the Certificate of Origin to ensure that:

- (i) the application and the Certificate of Origin are duly completed and signed by the authorised signatory;
- (ii) the good is an originating good in accordance with Article 2 (Originating Goods) of Chapter 3 (Rules of Origin);
- (iii) other statements in the Certificate of Origin correspond to appropriate supporting documents and other relevant information; and

- (iv) information in the List of Data Requirements is provided for the goods being exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

Rule 7

1. The format of the Certificate of Origin is to be determined by the Parties and it must contain the data requirements listed in the List of Data Requirements.
2. The Certificate of Origin shall comprise one (1) original and two (2) copies.
3. The Certificate of Origin shall:
 - (i) be in hardcopy;
 - (ii) bear a unique reference number separately given by each place or office of issuance;
 - (iii) be in the English language; and
 - (iv) bear an authorised signature and official seal of the Issuing Authority/Body. The signature and official seal may be applied electronically.
4. The original Certificate of Origin shall be forwarded by the exporter to the importer for submission to the Customs Authority of the importing Party. Copies shall be retained by the Issuing Authority/Body and the exporter.
5. Multiple goods declared on the same Certificate of Origin shall be allowed, provided that each good is originating in its own right.

Rule 8

To implement Article 2 (Originating Goods) of Chapter 3 (Rules of Origin), the Certificate of Origin issued by the Issuing Authority/Body shall specify the relevant origin conferring criteria.

Rule 9

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous material and making any addition required. Such alterations shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate Issuing Authority/Body. Unused spaces shall be crossed out to prevent any subsequent addition.

Rule 10

1. The Certificate of Origin shall be issued as near as possible to, but no later than three (3) working days after, the date of exportation.

2. Where a Certificate of Origin has not been issued as provided for in Paragraph 1 due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively, but no longer than 12 months from the date of exportation, bearing the words **“ISSUED RETROACTIVELY”**.

3. An Issuing Authority/Body of an intermediate Party shall issue a back-to-back Certificate of Origin, if an application is made by the exporter while the good is passing through that intermediate Party, provided that:

- (i) a valid original Certificate of Origin or its certified true copy is presented;
- (ii) the period of validity of the back-to-back Certificate of Origin does not exceed the period of validity of the original Certificate of Origin;
- (iii) the consignment which is to be re-exported using the back-to-back Certificate of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve them in good condition or to transport them to the importing Party;
- (iv) the back-to-back Certificate of Origin contains relevant information from the original Certificate of Origin in accordance with the List of Data Requirements; and
- (v) the verification procedures in Rules 17 and 18 shall also apply to the back-to-back Certificate of Origin.

Rule 11

In the event of theft, loss or destruction of a Certificate of Origin, the manufacturer, producer, exporter or its authorised representative may apply to the Issuing Authority/Body for a certified true copy of the original Certificate of Origin. The copy shall be made on the basis of the export documents in their possession and bear the words “**CERTIFIED TRUE COPY**”. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued no longer than 12 months from the date of issuance of the original Certificate of Origin.

PRESENTATION

Rule 12

1. For the purpose of claiming preferential tariff treatment, the importer shall submit to the Customs Authority at the time of import declaration the Certificate of Origin and other documents as required, in accordance with the procedures of the Customs Authority or domestic laws and regulations of the importing Party.
2. Notwithstanding Paragraph 1, a Party may elect not to require the submission of the Certificate of Origin.

Rule 13

The following time limits for the presentation of the Certificate of Origin shall be observed:

- (i) the Certificate of Origin shall be valid for a period of 12 months from the date of issue and must be submitted to the Customs Authority of the importing Party within that period;
- (ii) where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the time limit for its submission, such Certificate of Origin shall still be accepted, subject to the importing Party's domestic laws, regulations or administrative practices, when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the importer and/or exporter; and
- (iii) the Customs Authority of the importing Party may accept such Certificate of Origin, provided that the goods have been imported before the expiration of the time limit of that

Certificate of Origin.

Rule 14

The Certificate of Origin shall not be required for:

- (i) goods originating in the exporting Party and not exceeding US\$200.00 FOB value or such higher amount specified in the importing Party's domestic laws, regulations or administrative practices; or
- (ii) goods sent through the post not exceeding US\$200.00 FOB value or such higher amount specified in the importing Party's domestic laws, regulations or administrative practices,

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

Rule 15

1. Where the origin of the good is not in doubt, the discovery of minor transcription errors or discrepancies in documentation shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the goods submitted.
2. For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining goods listed in the Certificate of Origin.

Rule 16

1. Each Party shall require that the Issuing Authority/Body, manufacturer, producer, exporter, importer, and their authorised representatives maintain for a period of not less than three years after the date of exportation or importation, as the case may be, all records relating to that exportation or importation which are necessary to demonstrate that the good for which a claim for preferential tariff treatment was made qualifies for preferential tariff treatment. Such records may be in electronic form.
2. Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party by an official

authorised to sign the Certificate of Origin and certified by the appropriate Issuing Authority/Body.

3. Any information communicated between the Parties concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.¹

ORIGIN VERIFICATION

Rule 17

1. The Customs Authority of the importing Party may verify the eligibility of a good for preferential tariff treatment in accordance with its domestic laws, regulations or administrative practices.

2. If the Customs Authority of the importing Party has reasonable doubts as to the authenticity or accuracy of the information included in the Certificate of Origin or other documentary evidence, it may:

- (i) institute retroactive checking measures to establish the validity of the Certificate of Origin or other documentary evidence of origin;
- (ii) request information from the relevant importer of a good for which preferential tariff treatment was claimed; and
- (iii) issue written requests to the Issuing Authority/Body of the exporting Party for information from the exporter or producer.

3. A request for information in accordance with Paragraph 2(iii) shall not preclude the use of the verification visit provided for in Rule 18.

4. The recipient of a request for information under Paragraph 2 shall provide the information requested within a period of 90 days from the date the written request is made.

5. The Customs Authority of the importing Party shall provide written advice as to whether the goods are eligible for preferential tariff treatment to all the relevant parties within 60 days from receipt of information necessary to make a decision.

¹ This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

VERIFICATION VISIT

Rule 18

1. If the Customs Authority of the importing Party wishes to undertake a verification visit, it shall issue a written request to the Issuing Authority/Body of the exporting Party at least 30 days in advance of the proposed verification visit.
2. If the Issuing Authority/Body of the exporting Party is not a government agency, the Customs Authority of the importing Party shall notify the Customs Authority of the exporting Party of the written request to undertake the verification visit.
3. The written request referred to in Paragraphs 1 and 2 shall at a minimum include:
 - (i) the identity of the Customs Authority issuing the request;
 - (ii) the name of the exporter or the producer of the exporting Party whose good is subject to the verification visit;
 - (iii) the date the written request is made;
 - (iv) the proposed date and place of the visit;
 - (v) the objective and scope of the proposed visit, including specific reference to the good subject to the verification; and
 - (vi) the names and titles of the officials of the Customs Authority or other relevant authorities of the importing Party who will participate in the visit.
4. The Issuing Authority/Body of the exporting Party shall notify the exporter or producer of the intended verification visit by the Customs Authority or other relevant authorities of the importing Party and request the exporter or producer to:
 - (i) permit the Customs Authority or other relevant authorities of the importing Party to visit their premises or factory; and
 - (ii) provide information relating to the origin of the good.
5. The Issuing Authority/Body shall advise the exporter or producer that, should they fail to respond by a specified date, preferential tariff treatment may be denied.

6. The Issuing Authority/Body of the exporting Party shall advise the Customs Authority of the importing Party within 30 days of the date of the written request from the Customs Authority of the importing Party whether the exporter or producer has agreed to the request for a verification visit.

7. The Customs Authority of the importing Party shall not visit the premises or factory of any exporter or producer in the territory of the exporting Party without written prior consent from the exporter or producer.

8. The Customs Authority of the importing Party shall complete any action to verify eligibility for preferential tariff treatment and make a decision within 150 days of the date of the request to the Issuing Authority/Body under Paragraph 1. The Customs Authority of the importing Party shall provide written advice as to whether goods are eligible for preferential tariff treatment to the relevant parties within ten days of the decision being made.

9. Parties shall maintain the confidentiality of information classified as confidential collected in the process of verification and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The information classified as confidential may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.²

SUSPENSION OF PREFERENTIAL TARIFF TREATMENT

Rule 19

1. The Customs Authority of the importing Party may suspend preferential tariff treatment to a good that is the subject of an origin verification action under this Annex for the duration of that action or any part thereof.

2. The importing Party may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

3. In the event that a determination is made by the Customs Authority of the importing Party that the good qualifies as an originating

² This Paragraph shall be read with reference to the confidentiality provisions of Article 5 (Confidentiality) of Chapter 18 (Final Provisions).

good of the exporting Party, any suspended preferential tariff treatment shall be reinstated.

Rule 20

When the destination of any goods exported to a specified Party is changed after their export from the exporting Party, but before clearance by the importing Party, the exporter, manufacturer, producer or its authorised representative shall apply in writing to the Issuing Authority/Body for a new Certificate of Origin for the goods changing destination. The application shall include the original Certificate of Origin relating to the goods.

Rule 21

For the purpose of implementing Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) where transportation is effected through the territory of any non-Party, the following shall be provided to the Customs Authority of the importing Party:

- (i) a through Bill of Lading issued in the exporting Party;
- (ii) a Certificate of Origin issued by the relevant Issuing Authority/Body of the exporting Party, unless not required pursuant to Rule 12.2 or Rule 14;
- (iii) a copy of the original commercial invoice in respect of the good; and
- (iv) supporting documents in evidence that the requirements of Article 14 (Direct Consignment) of Chapter 3 (Rules of Origin) have been complied with.

Rule 22

1. The Customs Authority of the importing Party may accept Certificates of Origin in cases where the sales invoice is issued either by a company located in a third country or by an exporter for the account of that company, provided that the goods meet the requirements of Chapter 3 (Rules of Origin).

2. The words “**SUBJECT OF THIRD-PARTY INVOICE** (*name of company using the invoice*)” shall appear on the Certificate of Origin.

ACTION AGAINST FRAUDULENT ACTS

Rule 23

When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the government authorities concerned shall co-operate in the action to be taken in the respective Party against the persons involved, in accordance with the Party's respective laws and regulations.

GOODS IN TRANSPORT OR STORAGE

Rule 24

Originating goods which are in the process of being transported from the exporting Party to the importing Party, or which are in temporary storage in a bonded area in the importing Party, should be accorded preferential tariff treatment if they are imported into the importing Party on or after the date of entry into force of this Agreement, subject to the submission of a Certificate of Origin issued retroactively to the Customs Authority of the importing Party and subject to domestic laws, regulations or administrative practices of the importing Party.

SETTLEMENT OF DISPUTES

Rule 25³

1. In the case of a dispute concerning origin determination, classification of goods or other matters, the government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute, and the result shall be reported to the other Parties for information.
2. If no settlement can be reached bilaterally, the dispute may be referred to the ROO Sub-Committee established pursuant to Article 18 (Sub-Committee on Rules of Origin) of Chapter 3 (Rules of Origin).

³ This Rule is without prejudice to a Party's rights under Chapter 17 (Consultations and Dispute Settlement).

APPENDIX 3
LIST OF DATA REQUIREMENTS

LIST OF DATA REQUIREMENTS

1. Exporter details	The name and address and contact details of the exporter
2. Shipment details (a Certificate of Origin can only apply to a single shipment of goods)	<ul style="list-style-type: none"> (i) Consignee name and address (ii) Sufficient details to identify the consignment, such as importer's purchase order number, invoice number and date and Air Way Bill or Sea Way Bill or Bill of Lading (iii) Port of Discharge, if known
3. Full description of goods	<ul style="list-style-type: none"> (i) Detailed description of the goods, including HS Code (6-digit level), and if applicable, product number and brand name (ii) The relevant origin conferring criteria (iii) FOB value when the regional value content origin criteria is used¹
4. Certification by Issuing Authority/ Body	Certification by the Issuing Authority/Body that the goods specified in the Certificate of Origin meet all the relevant requirements of Chapter 3 (Rules of Origin) based on the evidence provided
5. Certificate of Origin number	A unique number assigned to the Certificate of Origin by the Issuing Authority/Body

¹ In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included in the Certificate of Origin or the back-to-back Certificate of Origin for all goods, irrespective of the origin criteria used, for two (2) years from the date of entry into force of the First Protocol or an earlier date as endorsed by the Committee on Trade in Goods.

The FOB value, where required to be included in the back-to-back Certificate of Origin, shall be the FOB value of the goods exported from the intermediate Party.

In the case of Australia and New Zealand, a Certificate of Origin or back-to-back Certificate of Origin which does not state the FOB value, in cases where this would otherwise be required, shall be accompanied by a declaration made by the exporter stating the FOB value of each good described in the Certificate of Origin.

APPENDIX 4

ANNEX 2 (PRODUCT SPECIFIC RULES)

ANNEX 2
PRODUCT SPECIFIC RULES

Headnote to the Annex

1. For the purpose of interpreting the Product Specific Rules set forth in this Annex:
 - (a) **chapter** means the first two digits of the tariff classification number under the HS Code;
 - (b) **heading** means the first four digits of the tariff classification number under the HS Code; and
 - (c) **sub-heading** means the first six digits of the tariff classification number under the HS Code.
2. This Annex is set out as follows:
 - (a) **Column 1** – Tariff Heading (4-digit)
 - (b) **Column 2** – Tariff Sub-Heading (6-digit)
 - (c) **Column 3** – Product Description
 - (d) **Column 4** – Applicable Product-Specific Rule (s) of Origin (Origin Conferring Criteria).
3. Where a tariff heading or sub-heading is subject to alternative Product Specific Rules, it shall be sufficient to comply with one of the rules.
4. Where the Product Specific Rule requires only a regional value content, the final process of production must be performed within a Party.
5. A requirement of a change in tariff classification applies only to non-originating materials.

6. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.

7. For the purposes of column 4 of this Annex:

“**WO**” means that the good must be wholly produced or obtained in accordance with Article 2.1(a) (Originating Goods) of Chapter 3 (Rules of Origin);

“**RVC(XX)**” means that the good must have a regional value content of not less than XX per cent as calculated under Article 5 (Calculation of Regional Value Content) of Chapter 3 (Rules of Origin);

“**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

“**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

“**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level.

8. Chapter notes within this Annex apply to all headings or subheadings within the indicated chapter unless there exists a specific exclusion.

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
CHAPTER 1		LIVE ANIMALS	
0101		Live horses, asses, mules and hinnies	
	0101.21	- Horses: pure-bred breeding animals	WO
	0101.29	- Horses: other	WO
	0101.30	- Asses	WO
	0101.90	- Other	WO
0102		Live bovine animals	
	0102.21	- Cattle: pure-bred breeding animals	WO
	0102.29	- Cattle: other	WO
	0102.31	- Buffalo: pure-bred breeding animals	WO
	0102.39	- Buffalo: other	WO
	0102.90	- Other	WO
0103		Live swine	
	0103.10	- Pure-bred breeding animals	WO
	0103.91	- Other: weighing less than 50 kg	WO
	0103.92	- Other: weighing 50 kg or more	WO
0104		Live sheep and goats	
	0104.10	- Sheep	WO
	0104.20	- Goats	WO
0105		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0105.11	- Weighing not more than 185 g: fowls of the species Gallus domesticus	WO
	0105.12	- Weighing not more than 185 g: turkeys	WO
	0105.13	- Weighing not more than 185 g: ducks	WO
	0105.14	- Weighing not more than 185 g: geese	WO
	0105.15	- Weighing not more than 185 g: guinea fowls	WO
	0105.94	- Other: fowls of the species Gallus domesticus	WO
	0105.99	- Other: other	WO
0106		Other live animals	
	0106.11	- Mammals: primates	WO
	0106.12	- Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
	0106.13	- Mammals: camels and other camelids (Camelidae)	WO
	0106.14	- Mammals: rabbits and hares	WO
	0106.19	- Mammals: other	WO
	0106.20	- Reptiles (including snakes and turtles)	WO
	0106.31	- Birds: birds of pray	WO
	0106.32	- Birds: psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0106.33	- Birds: ostriches; emus (<i>Dromaius novaehollandiae</i>)	WO
	0106.39	- Birds: other	WO
	0106.41	- Insects: bees	WO
	0106.49	- Insects: other	WO
	0106.90	- Other	WO
CHAPTER 2		MEAT AND EDIBLE MEAT OFFAL	
0201		Meat of bovine animals, fresh or chilled	
	0201.10	- Carcasses and half-carcasses	CC
	0201.20	- Other cuts with bone in	CC
	0201.30	- Boneless	CC
0202		Meat of bovine animals, frozen	
	0202.10	- Carcasses and half-carcasses	CC
	0202.20	- Other cuts with bone in	CC
	0202.30	- Boneless	CC
0203		Meat of swine, fresh, chilled or frozen	
	0203.11	- Fresh or chilled: carcasses and half-carcasses	CC
	0203.12	- Fresh or chilled: hams, shoulders and cuts thereof, with bone in	CC
	0203.19	- Fresh or chilled: other	CC
	0203.21	- Frozen: carcasses and half-carcasses	CC
	0203.22	- Frozen: hams, shoulders and cuts thereof, with bone in	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0203.29	- Frozen: other	CC
0204		Meat of sheep or goats, fresh, chilled or frozen	
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	CC
	0204.21	- Other meat of sheep, fresh or chilled: carcasses and half-carcasses	CC
	0204.22	- Other meat of sheep, fresh or chilled: other cuts with bone in	CC
	0204.23	- Other meat of sheep, fresh or chilled: boneless	CC
	0204.30	- Carcasses and half-carcasses of lamb, frozen	CC
	0204.41	- Other meat of sheep, frozen: carcasses and half-carcasses	CC
	0204.42	- Other meat of sheep, frozen: other cuts with bone in	CC
	0204.43	- Other meat of sheep, frozen: boneless	CC
	0204.50	- Meat of goats	CC
0205	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	CC
0206		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	
	0206.10	- Of bovine animals, fresh or chilled	CC
	0206.21	- Of bovine animals, frozen: tongues	CC
	0206.22	- Of bovine animals, frozen: livers	CC
	0206.29	- Of bovine animals, frozen: other	CC
	0206.30	- Of swine, fresh or chilled	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0206.41	- Of swine, frozen: livers	CC
	0206.49	- Of swine, frozen: other	CC
	0206.80	- Other, fresh or chilled	CC
	0206.90	- Other, frozen	CC
0207		Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	
	0207.11	- Of fowls of the species Gallus domesticus: not cut in pieces, fresh or chilled	CC
	0207.12	- Of fowls of the species Gallus domesticus: not cut in pieces, frozen	CC
	0207.13	- Of fowls of the species Gallus domesticus: cuts and offal, fresh or chilled	CC
	0207.14	- Of fowls of the species Gallus domesticus: cuts and offal, frozen	CC
	0207.24	- Of turkeys: not cut in pieces, fresh or chilled	CC
	0207.25	- Of turkeys: not cut in pieces, frozen	CC
	0207.26	- Of turkeys: cuts and offal, fresh or chilled	CC
	0207.27	- Of turkeys: cuts and offal, frozen	CC
	0207.41	- Of ducks: not cut in pieces, fresh or chilled	CC
	0207.42	- Of ducks: not cut in pieces, frozen	CC
	0207.43	- Of ducks: fatty livers, fresh or chilled	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0207.44	- Of ducks: other, fresh or chilled	CC
	0207.45	- Of ducks: other, frozen	CC
	0207.51	- Of geese: not cut in pieces, fresh or chilled	CC
	0207.52	- Of geese: not cut in pieces, frozen	CC
	0207.53	- Of geese: fatty livers, fresh or chilled	CC
	0207.54	- Of geese: other, fresh or chilled	CC
	0207.55	- Of geese: other, frozen	CC
	0207.60	- Of guinea fowls	CC
0208		Other meat and edible meat offal, fresh, chilled or frozen	
	0208.10	- Of rabbits or hares	CC
	0208.30	- Of primates	CC
	0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0208.50	- Of reptiles (including snakes and turtles)	CC
	0208.60	- Of camels and other camelids (Camelidae)	CC
	0208.90	- Other	CC
0209		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0209.10	- Of pigs	CC
	0209.90	- Other	CC
0210		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	
	0210.11	- Meat of swine: hams, shoulders and cuts thereof, with bone in	CC
	0210.12	- Meat of swine: bellies (streaky) and cuts thereof	CC
	0210.19	- Meat of swine: other	CC
	0210.20	- Meat of bovine animals	CC
	0210.91	- Other, including edible flours and meals of meat or meat offal: of primates	CC
	0210.92	- Other, including edible flours and meals of meat or meat offal: of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC
	0210.93	- Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles)	CC
	0210.99	- Other, including edible flours and meals of meat or meat offal: other	CC
CHAPTER 3		FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
0301		Live fish	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0301.11	- Ornamental fish: freshwater	WO
	0301.19	- Ornamental fish: other	WO
	0301.91	- Other live fish: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0301.92	- Other live fish: eels (<i>Anguilla</i> spp.)	WO
	0301.93	- Other live fish: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	WO
	0301.94	- Other live fish: Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	WO
	0301.95	- Other live fish: southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
	0301.99	- Other live fish: other	WO
0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	
	0302.11	- Salmonidae, excluding livers and roes: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0302.13	- Salmonidae, excluding livers and roes: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus</i>	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		keta, <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	
	0302.14	- Salmonidae, excluding livers and roes: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
	0302.19	- Salmonidae, excluding livers and roes: other	WO
	0302.21	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	WO
	0302.22	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: plaice (<i>Pleuronectes platessa</i>)	WO
	0302.23	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: sole (<i>Solea</i> spp.)	WO
	0302.24	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: turbot (<i>Psetta maxima</i>)	WO
	0302.29	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0302.31	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: albacore or longfinned tunas (Thunnus alalunga)	WO
	0302.32	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: yellowfin tunas (Thunnus albacares)	WO
	0302.33	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: skipjack or stripe-bellied bonito	WO
	0302.34	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: bigeye tunas (Thunnus obesus)	WO
	0302.35	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
	0302.36	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: southern bluefin tunas (Thunnus maccoyii)	WO
	0302.39	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0302.41	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
	0302.42	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: anchovies (<i>Engraulis</i> spp.)	WO
	0302.43	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: sardines (<i>Sardina pilchardus</i> ,	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	
	0302.44	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	WO
	0302.45	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias cladius), excluding livers and roes: jack and horse mackerel (Trachurus spp.)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0302.46	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: cobia (<i>Rachycentron canadum</i>)	WO
	0302.47	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias cladius</i>), excluding livers and roes: swordfish (<i>Xiphias cladius</i>)	WO
	0302.51	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
	0302.52	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: haddock (<i>Melanogrammus aeglefinus</i>)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0302.53	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: coalfish (Pollachius virens)	WO
	0302.54	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: hake (Merluccius spp., Urophycis spp.)	WO
	0302.55	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: Alaska Pollack (Theraga chalcogramma)	WO
	0302.56	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: blue whittings (Micromesistius poutassou, Micromesistius australis)	WO
	0302.59	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0302.71	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: tilapias (<i>Oreochromis</i> spp.)	WO
	0302.72	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO
	0302.73	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.,	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Mylopharyngodon piceus)	
	0302.74	- 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes: eels (Anguilla spp.)	WO
	0302.79	- 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes: other	WO
	0302.81	- Other fish, excluding livers and roes: dogfish and other sharks	WO
	0302.82	- Other fish, excluding livers and roes: rays and skates (Rajidae)	WO
	0302.83	- Other fish, excluding livers and roes: toothfish (Dissostichus spp.)	WO
	0302.84	- Other fish, excluding livers and roes: seabass (Dicentrarchus	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		spp.)	
	0302.85	- Other fish, excluding livers and roes: seabream (Sparidae)	WO
	0302.89	- Other fish, excluding livers and roes: other	WO
	0302.90	- Livers and roes	WO
0303		Fish, frozen, excluding fish fillets and other fish meat of heading 0304	
	0303.11	- Salmonidae, excluding livers and roes: sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	WO
	0303.12	- Salmonidae, excluding livers and roes: other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	WO
	0303.13	- Salmonidae, excluding livers and roes: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
	0303.14	- Salmonidae, excluding livers and roes: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
	0303.19	- Salmonidae, excluding livers and roes: other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0303.23	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: tilapias (<i>Oreochromis</i> spp.)	WO
	0303.24	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO
	0303.25	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes: carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.,	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Mylopharyngodon piceus)	
	0303.26	- 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes: eels (Anguilla spp.)	WO
	0303.29	- 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes: other	WO
	0303.31	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0303.32	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: plaice (<i>Pleuronectes platessa</i>)	WO
	0303.33	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: sole (<i>Solea</i> spp.)	WO
	0303.34	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: turbot (<i>Psetta maxima</i>)	WO
	0303.39	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	WO
	0303.41	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: albacore or longfinned tunas (<i>Thunnus alalunga</i>)	WO
	0303.42	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: yellowfin tunas (<i>Thunnus albacares</i>)	WO
	0303.43	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: skipjack or stripe-bellied bonito	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0303.44	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: bigeye tunas (Thunnus obesus)	WO
	0303.45	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
	0303.46	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: southern bluefin tunas (Thunnus maccoyii)	WO
	0303.49	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: other	WO
	0303.51	- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes: herrings (Clupea harengus, Clupea pallasii)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0303.53	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
	0303.54	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
	0303.55	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: jack and	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		horse mackerel (Trachurus spp.)	
	0303.56	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: cobia (<i>Rachycentron canadum</i>)	WO
	0303.57	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes: swordfish (<i>Xiphias gladius</i>)	WO
	0303.63	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0303.64	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: haddock (Melanogrammus aeglefinus)	WO
	0303.65	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: coalfish (Pollachius virens)	WO
	0303.66	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: hake (Merluccius spp., Urophycis spp.)	WO
	0303.67	- fish Of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: Alaska Pollack (Theragra chalcogramma)	WO
	0303.68	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes: blue whittings (Micromesistius poutassou, Micromesistius australis)	WO
	0303.69	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Muraenolepididae, excluding livers and roes: other	
	0303.81	- Other fish, excluding livers and roes: dogfish and other sharks	WO
	0303.82	- Other fish, excluding livers and roes: rays and skates (Rajidae)	WO
	0303.83	- Other fish, excluding livers and roes: toothfish (Dissostichus spp.)	WO
	0303.84	- Other fish, excluding livers and roes: seabass (Dicentrarchus spp.)	WO
	0303.89	- Other fish, excluding livers and roes: other	WO
	0303.90	- Livers and roes	WO
0304		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	
	0304.31	- Fresh or chilled fillets of 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): tilapias (Oreochromis spp.)	RVC(40) or CTH
	0304.32	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	
	0304.33	- Fresh or chilled fillets of 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): Nile perch (Lates niloticus)	RVC(40) or CTH
	0304.39	- Fresh or chilled fillets of 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): other	RVC(40) or CTH
	0304.41	-Fresh or chilled fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0304.42	- Fresh or chilled fillets of other fish: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	RVC(40) or CTH
	0304.43	- Fresh or chilled fillets of other fish: flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	RVC(40) or CTH
	0304.44	- Fresh or chilled fillets of other fish: fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	RVC(40) or CTH
	0304.45	- Fresh or chilled fillets of other fish: swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.46	- Fresh or chilled fillets of other fish: toothfish (<i>Dissostichus spp.</i>)	RVC(40) or CTH
	0304.49	- Fresh or chilled fillets of other fish: other	RVC(40) or CTH
	0304.51	- Other, fresh or chilled: tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	RVC(40) or CTH
	0304.52	- Other, fresh or chilled: salmonidae	RVC(40) or CTH
	0304.53	- Other, fresh or chilled: fish of the families <i>Bregmacerotidae</i> ,	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	
	0304.54	- Other, fresh or chilled: swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.55	- Other, fresh or chilled: toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.59	- Other, fresh or chilled: other	RVC(40) or CTH
	0304.61	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): tilapias (<i>Oreochromis</i> spp.)	RVC(40) or CTH
	0304.62	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp): catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	RVC(40) or CTH
	0304.63	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> ,	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): Nile perch (Lates niloticus)	
	0304.69	- Frozen fillets of 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 spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp): other	RVC(40) or CTH
	0304.71	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	RVC(40) or CTH
	0304.72	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: haddock (Melanogrammus aeglefinus)	RVC(40) or CTH
	0304.73	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: coalfish (Pollachius virens)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0304.74	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: hake (Merluccius spp., Urophycis spp.)	RVC(40) or CTH
	0304.75	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: Alaska Pollack (Theragra chalcogramma)	RVC(40) or CTH
	0304.79	- Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: other	RVC(40) or CTH
	0304.81	-Frozen fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	RVC(40) or CTH
	0304.82	- Frozen fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	RVC(40) or CTH
	0304.83	- Frozen fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0304.84	- Frozen fillets of other fish: swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.85	- Frozen fillets of other fish: toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.86	- Frozen fillets of other fish: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	RVC(40) or CTH
	0304.87	- Frozen fillets of other fish: tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	RVC(40) or CTH
	0304.89	- Frozen fillets of other fish: other	RVC(40) or CTH
	0304.91	- Other, frozen: swordfish (<i>Xiphias gladius</i>)	RVC(40) or CTH
	0304.92	- Other, frozen: toothfish (<i>Dissostichus</i> spp.)	RVC(40) or CTH
	0304.93	- Other, frozen: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0304.94	- Other, frozen: Alaska Pollack (<i>Theragra chalcogramma</i>)	RVC(40) or CTH
	0304.95	- Other, frozen: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0304.99	- Other, frozen: other	RVC(40) or CTH
0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	
	0305.10	- Flours, meals and pellets of fish, fit for human consumption	RVC(40) or CTH
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	RVC(40) or CTH
	0305.31	- Fish fillets, dried, salted or in brine, but not smoked: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	RVC(40) or CTH
	0305.32	- Fish fillets, dried, salted or in brine, but not smoked: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	RVC(40) or CTH
	0305.39	- Fish fillets, dried, salted or in brine, but not smoked: other	RVC(40) or CTH
	0305.41	- Smoked fish, including fillets, other than edible fish offal: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i>	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		rhodurus), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (Huchohucho)	
	0305.42	- Smoked fish, including fillets, other than edible fish offal: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	RVC(40) or CTH
	0305.43	- Smoked fish, including fillets, other than edible fish offal, other than edible fish offal: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	RVC(40) or CTH
	0305.44	- Smoked fish, including fillets, other than edible fish offal: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp)	RVC(40) or CTH
	0305.49	- Smoked fish, including fillets, other than edible fish offal: other	RVC(40) or CTH
	0305.51	- Dried fish, other than edible fish offal, whether or not salted but not smoked: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	RVC(40) or CTH
	0305.59	- Dried fish, other than edible fish offal, whether or not salted but	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		not smoked: other	
	0305.61	- Fish, salted but not dried or Smoked and fish in brine, other than edible fish offal: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	RVC(40) or CTH
	0305.62	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	RVC(40) or CTH
	0305.63	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: anchovies (<i>Engraulis</i> spp.)	RVC(40) or CTH
	0305.64	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp)	RVC(40) or CTH
	0305.69	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: other	RVC(40) or CTH
	0305.71	- Fish fins, heads, tails, maws and other edible fish offal: shark fins	RVC(40) or CTH
	0305.72	- Fish fins, heads, tails, maws and other edible fish offal: fish	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		heads, tails and maws	
	0305.79	- Fish fins, heads, tails, maws and other edible fish offal: other	RVC(40) or CTH
0306		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	
	0306.11	- Frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.12	- Frozen: lobsters (Homarus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.14	- Frozen: crabs	WO or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			smoked in the territory of a Party
	0306.15	- Frozen: Norway lobsters (<i>Nephrops norvegicus</i>)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.16	- Frozen: cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.17	- Frozen: other shrimps and prawns	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.19	- Frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	RVC(40) or CTSH or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			smoked in the territory of a Party
	0306.21	- Not frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.22	- Not frozen: lobsters (Homarus spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.24	- Not frozen: crabs	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.25	- Not frozen: Norway lobsters (Nephrops norvegicus)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			Party
	0306.26	- Not frozen: cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.27	- Not frozen: other shrimps and prawns	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0306.29	- Not frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
0307		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		process; flours, meals and pellets of molluscs, fit for human consumption	
	0307.11	- Oysters: live, fresh or chilled	WO
	0307.19	- Oysters: other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.21	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: live, fresh or chilled	WO
	0307.29	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.31	- Mussels (Mytilus spp., Perna spp.): live, fresh or chilled	WO
	0307.39	- Mussels (Mytilus spp., Perna spp.): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0307.41	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.): live, fresh or chilled	WO
	0307.49	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.51	- Octopus (<i>Octopus</i> spp.): live, fresh or chilled	WO
	0307.59	- Octopus (<i>Octopus</i> spp.): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.60	- Snails, other than sea snails	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.71	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactride</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Veneridae): live, fresh or chilled	
	0307.79	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.81	- Abalone (<i>Haliotis</i> spp.): live, fresh or chilled	WO
	0307.89	- Abalone (<i>Haliotis</i> spp.): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0307.91	- Other, including flours, meals and pellets, fit for human consumption: live, fresh or chilled	WO
	0307.99	- Other, including flours, meals and pellets, fit for human consumption: other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
0308		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	
	0308.11	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>): live, fresh or chilled	WO
	0308.19	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0308.21	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): live, fresh or chilled	WO
	0308.29	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>): other	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0308.30	- Jellyfish (Rhopilema spp.)	WO or No change in tariff classification is required provided that the good is smoked in the territory of a Party
	0308.90	- Other	RVC(40) or CTSH or No change in tariff classification is required provided that the good is smoked in the territory of a Party
CHAPTER 4		DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0401		Milk and cream, not concentrated nor containing added sugar or other sweetening matter	
	0401.10	- Of a fat content, by weight, not exceeding 1 %	RVC(40) or CTSH
	0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	RVC(40) or CTSH
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	RVC(40) or CTSH
	0401.50	- Of a fat content, by weight, exceeding 10 %	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
0402		Milk and cream, concentrated or containing added sugar or other sweetening matter	
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	RVC(40) or CTSH
	0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: not containing added sugar or other sweetening matter	RVC(40) or CTSH
	0402.29	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: other	RVC(40) or CTSH
	0402.91	- Other: not containing added sugar or other sweetening matter	RVC(40) or CTSH
	0402.99	- Other: other	RVC(40) or CTSH
0403		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	
	0403.10	- Yogurt	RVC(40) or CTSH
	0403.90	- Other	RVC(40) or CTSH
0404		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		sugar or other sweetening matter, not elsewhere specified or included	
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	RVC(40) or CTSH
	0404.90	- Other	RVC(40) or CTSH
0405		Butter and other fats and oils derived from milk; dairy spreads	
	0405.10	- Butter	RVC(40) or CTSH
	0405.20	- Dairy spreads	RVC(40) or CTSH
	0405.90	- Other	RVC(40) or CTSH
0406		Cheese and curd	
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	RVC(40) or CTSH
	0406.20	- Grated or powdered cheese, of all kinds	RVC(40) or CTSH
	0406.30	- Processed cheese, not grated or powdered	RVC(40) or CTSH
	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penecillium roqueforti</i>	RVC(40) or CTSH
	0406.90	- Other cheese	RVC(40) or CTSH
0407		Birds' eggs, in shell, fresh, preserved or cooked	
	0407.11	- Fertilised eggs for incubation: of fowls of the species <i>Gallus domesticus</i>	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0407.19	- Fertilised eggs for incubation: other	WO
	0407.21	- Other fresh eggs: of fowls of the species Gallus domesticus	WO
	0407.29	- Other fresh eggs: other	WO
	0407.90	- Other	WO
0408		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	
	0408.11	- Egg yolks: dried	RVC(40) or CC
	0408.19	- Egg yolks: other	RVC(40) or CC
	0408.91	- Other: dried	RVC(40) or CC
	0408.99	- Other: other	RVC(40) or CC
0409	0409.00	Natural honey	WO
0410	0410.00	Edible products of animal origin, not elsewhere specified or included	RVC(40) or CC
CHAPTER 5		PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0501	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	WO
0502		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0502.90	- Other	CC
0504	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	CC
0505		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	
	0505.10	- Feathers of a kind used for stuffing; down	CC
	0505.90	- Other	CC
0506		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	
	0506.10	- Ossein and bones treated with acid	CC
	0506.90	- Other	CC
0507		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	0507.10	- Ivory; ivory powder and waste	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0507.90	- Other	CC
0508	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	CC
0510	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	CC
0511		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	
	0511.10	- Bovine semen	CC
	0511.91	- Other: products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
	0511.99	- Other: other	CC
CHAPTER 6		LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
0601		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	
	0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes,	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		dormant	
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	RVC(40) or CTSH
0602		Other live plants (including their roots), cuttings and slips; mushroom spawn	
	0602.10	- Unrooted cuttings and slips	RVC(40) or CTSH
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	RVC(40) or CTSH
	0602.30	- Rhododendrons and azaleas, grafted or not	RVC(40) or CTSH
	0602.40	- Roses, grafted or not	RVC(40) or CTSH
	0602.90	- Other	RVC(40) or CTSH
0603		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0603.11	- Fresh: roses	RVC(40) or CTH
	0603.12	- Fresh: carnations	RVC(40) or CTH
	0603.13	- Fresh: orchids	RVC(40) or CTH
	0603.14	- Fresh: chrysanthemums	RVC(40) or CTH
	0603.15	- Fresh: lilies (Lillium spp.)	RVC(40) or CTH
	0603.19	- Fresh: other	RVC(40) or CTH
	0603.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
0604		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0604.20	- Fresh	RVC(40) or CTH
	0604.90	- Other	RVC(40) or CTH
CHAPTER 7		EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
0701		Potatoes, fresh or chilled	
	0701.10	- Seed	WO
	0701.90	- Other	WO
0702	0702.00	Tomatoes, fresh or chilled	WO
0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	
	0703.10	- Onions and shallots	WO
	0703.20	- Garlic	WO
	0703.90	- Leeks and other alliaceous vegetables	WO
0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	0704.10	- Cauliflowers and headed broccoli	WO
	0704.20	- Brussels sprouts	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0704.90	- Other	WO
0705		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	
	0705.11	- Lettuce: cabbage lettuce (head lettuce)	WO
	0705.19	- Lettuce: other	WO
	0705.21	- Chicory: witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	WO
	0705.29	- Chicory: other	WO
0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
	0706.10	- Carrots and turnips	WO
	0706.90	- Other	WO
0707	0707.00	Cucumbers and gherkins, fresh or chilled.	WO
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled	
	0708.10	- Peas (<i>Pisum sativum</i>)	WO
	0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	WO
	0708.90	- Other leguminous vegetables	WO
0709		Other vegetables, fresh or chilled	
	0709.20	- Asparagus	WO
	0709.30	- Aubergines (egg-plants)	WO
	0709.40	- Celery other than celeriac	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0709.51	- Mushrooms and truffles: mushrooms of the genus Agaricus	WO
	0709.59	- Mushrooms and truffles: other	WO
	0709.60	- Fruits of the genus Capsicum or of the genus Pimenta	WO
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
	0709.91	- Other: globe artichoke	WO
	0709.92	- Other: olives	WO
	0709.93	- Other: pumpkins, squash and gourds (Cucurbita spp.)	WO
	0709.99	- Other: other	WO
0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
	0710.10	- Potatoes	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.21	- Leguminous vegetables, shelled or unshelled: peas (Pisum sativum)	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0710.22	- Leguminous vegetables, shelled or unshelled: beans (Vigna spp., Phaseolus spp.)	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.29	- Leguminous vegetables, shelled or unshelled: other	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.40	- Sweet corn	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0710.80	- Other vegetables	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
	0710.90	- Mixtures of vegetables	WO or No change in tariff classification is required provided that the good is cooked in the territory of the Parties
0711		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
	0711.20	- Olives	RVC(40) or CTH
	0711.40	- Cucumbers and gherkins	RVC(40) or CTH
	0711.51	- Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	RVC(40) or CTH
	0711.59	- Mushrooms and truffles: other	RVC(40) or CTH
	0711.90	- Other vegetables; mixtures of vegetables	RVC(40) or CTH
0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0712.20	- Onions	RVC(40) or CTH
	0712.31	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: mushrooms of the genus <i>Agaricus</i>	RVC(40) or CTH
	0712.32	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: wood ears (<i>Auricularia</i> spp.)	RVC(40) or CTH
	0712.33	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: jelly fungi (<i>Tremella</i> spp.)	RVC(40) or CTH
	0712.39	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: other	RVC(40) or CTH
	0712.90	- Other vegetables; mixtures of vegetables	RVC(40) or CTH
0713		Dried leguminous vegetables, shelled, whether or not skinned or split	
	0713.10	- Peas (<i>Pisum sativum</i>)	RVC(40) or CTH
	0713.20	- Chickpeas (<i>garbanzos</i>)	RVC(40) or CTH
	0713.31	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	RVC(40) or CTH
	0713.32	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	RVC(40) or CTH
	0713.33	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	RVC(40) or CTH
	0713.34	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): bambara beans (<i>Vigna</i>	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		subterranean or Voandzeia subterranean)	
	0713.35	- Beans (Vigna spp., Phaseolus spp.): cow peas (Vigna unguiculata)	RVC(40) or CTH
	0713.39	- Beans (Vigna spp., Phaseolus spp.): other	RVC(40) or CTH
	0713.40	- Lentils	RVC(40) or CTH
	0713.50	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	RVC(40) or CTH
	0713.60	- Pigeon peas (Cajanus cajan)	RVC(40) or CTH
	0713.90	- Other	RVC(40) or CTH
0714		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
	0714.10	- Manioc (cassava)	WO
	0714.20	- Sweet potatoes	WO
	0714.30	- Yams (Dioscorea spp.)	WO
	0714.40	- Taro (Colpcasia spp.)	WO
	0714.50	- Yautia (Xanthosoma spp.)	WO
	0714.90	- Other	WO
CHAPTER 8		EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0801		Coconuts, Brazil nuts and cashew nuts, fresh or dried,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		whether or not shelled or peeled	
	0801.11	- Coconuts: desiccated	RVC(40) or CC
	0801.12	- Coconuts: in the inner shell (endocarp)	RVC(40) or CC
	0801.19	- Coconuts: other	RVC(40) or CC
	0801.21	- Brazil nuts: in shell	WO
	0801.22	- Brazil nuts: shelled	RVC(40) or CC
	0801.31	- Cashew nuts: in shell	WO
	0801.32	- Cashew nuts: shelled	RVC(40) or CTH
0802		Other nuts, fresh or dried, whether or not shelled or peeled	
	0802.11	- Almonds: in shell	WO
	0802.12	- Almonds: shelled	RVC(40) or CC
	0802.21	- Hazelnuts or filberts (Corylus spp.): in shell	WO
	0802.22	- Hazelnuts or filberts (Corylus spp.): shelled	RVC(40) or CC
	0802.31	- Walnuts: in shell	WO
	0802.32	- Walnuts: shelled	RVC(40) or CC
	0802.41	- Chestnuts (Castanea spp.): in shell	RVC(40) or CC
	0802.42	- Chestnuts (Castanea spp.): shelled	RVC(40) or CC
	0802.51	- Pistachios: in shell	RVC(40) or CC
	0802.52	- Pistachios: shelled	RVC(40) or CC
	0802.61	- Macadamia nuts: in shell	RVC(40) or CC
	0802.62	- Macadamia nuts: shelled	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0802.70	- Kola nuts (Cola spp.)	RVC(40) or CC
	0802.80	- Areca nuts	RVC(40) or CC
	0802.90	- Other	RVC(40) or CC
0803		Bananas, including plantains, fresh or dried	
	0803.10	- Plantains	RVC(40) or CC
	0803.90	- Other	RVC(40) or CC
0804		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	
	0804.10	- Dates	WO
	0804.20	- Figs	WO
	0804.30	- Pineapples	WO
	0804.40	- Avocados	WO
	0804.50	- Guavas, mangoes and mangosteens	WO
0805		Citrus fruit, fresh or dried	
	0805.10	- Oranges	WO
	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	WO
	0805.40	- Grapefruit, including pomelos	WO
	0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
	0805.90	- Other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
0806		Grapes, fresh or dried	
	0806.10	- Fresh	WO
	0806.20	- Dried	WO
0807		Melons (including watermelons) and papaws (papayas), fresh	
	0807.11	- Melons (including watermelons): watermelons	WO
	0807.19	- Melons (including watermelons): other	WO
	0807.20	- Pawpaws (papayas)	WO
0808		Apples, pears and quinces, fresh	
	0808.10	- Apples	WO
	0808.30	- Pears	WO
	0808.40	- Quinces	WO
0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	
	0809.10	- Apricots	WO
	0809.21	- Cherries: sour cherries (<i>Prunus cerasus</i>)	WO
	0809.29	- Cherries: other	WO
	0809.30	- Peaches, including nectarines	WO
	0809.40	- Plums and sloes	WO
0810		Other fruit, fresh	
	0810.10	- Strawberries	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0810.20	- Raspberries, blackberries, mulberries and loganberries	WO
	0810.30	- Black, white or red currants and gooseberries	WO
	0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	WO
	0810.50	- Kiwifruit	WO
	0810.60	- Durians	WO
	0810.70	- Persimmons	WO
	0810.90	- Other	WO
0811		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	
	0811.10	- Strawberries	RVC(40) or CTH
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	RVC(40) or CTH
	0811.90	- Other	RVC(40) or CTH
0812		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
	0812.10	- Cherries	RVC(40) or CTH
	0812.90	- Other	RVC(40) or CTH
0813		Fruit, dried, other than that of headings 0801 to 0806;	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		mixtures of nuts or dried fruits of this Chapter	
	0813.10	- Apricots	RVC(40) or CTH
	0813.20	- Prunes	RVC(40) or CTH
	0813.30	- Apples	RVC(40) or CTH
	0813.40	- Other fruit	RVC(40) or CTH
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	RVC(40) or CTH
0814	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	RVC(40) or CTH
CHAPTER 9		COFFEE, TEA, MATÉ AND SPICES	
0901		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	
	0901.11	- Coffee, not roasted: not decaffeinated	RVC(40) or CC
	0901.12	- Coffee, not roasted: decaffeinated	RVC(40) or CTSH
	0901.21	- Coffee, roasted: not decaffeinated	RVC(40) or CTSH
	0901.22	- Coffee, roasted: decaffeinated	RVC(40) or CTSH
	0901.90	- Other	RVC(40) or CTSH
0902		Tea, whether or not flavoured	
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	0902.20	- Other green tea (not fermented)	RVC(40) or CC
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	RVC(40) or CTSH
	0902.40	- Other black tea (fermented) and other partly fermented tea	RVC(40) or CTSH
0903	0903.00	Maté	RVC(40) or CC
0904		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	
	0904.11	- Pepper: neither crushed nor ground	RVC(40) or CC
	0904.12	- Pepper: crushed or ground	RVC(40) or CTSH
	0904.21	- Fruits of the genus Capsicum or of the genus Pimenta: dried, neither crushed nor ground	RVC(40) or CTSH
	0904.22	- Fruits of the genus Capsicum or of the genus Pimenta: crushed or ground	RVC(40) or CTSH
0905		Vanilla	
	0905.10	- Neither crushed nor ground	RVC(40) or CC
	0905.20	- Crushed or ground	RVC(40) or CC
0906		Cinnamon and cinnamon-tree flowers	
	0906.11	- Neither crushed nor ground: cinnamon (Cinnamomum zeylanicum Blume)	RVC(40) or CC
	0906.19	- Neither crushed nor ground: other	RVC(40) or CC
	0906.20	- Crushed or ground	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
0907		Cloves (whole fruit, cloves and stems)	
	0907.10	- Neither crushed nor ground	RVC(40) or CC
	0907.20	- Crushed or ground	RVC(40) or CC
0908		Nutmeg, mace and cardamoms	
	0908.11	- Nutmeg: neither crushed nor ground	RVC(40) or CC
	0908.12	- Nutmeg: crushed or ground	RVC(40) or CC
	0908.21	- Mace: neither crushed nor ground	RVC(40) or CC
	0908.22	- Mace: crushed or ground	RVC(40) or CC
	0908.31	- Cardamoms: neither crushed nor ground	RVC(40) or CC
	0908.32	- Cardamoms: crushed or ground	RVC(40) or CC
0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	
	0909.21	- Seeds of coriander: neither crushed nor ground	RVC(40) or CC
	0909.22	- Seeds of coriander: crushed or ground	RVC(40) or CC
	0909.31	- Seeds of cumin: neither crushed nor ground	RVC(40) or CC
	0909.32	- Seeds of cumin: crushed or ground	RVC(40) or CC
	0909.61	- Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground	RVC(40) or CC
	0909.62	- Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground	RVC(40) or CTSH
0910		Ginger, saffron, turmeric (curcuma), thyme, bay leaves,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		curry and other spices	
	0910.11	- Ginger: neither crushed nor ground	RVC(40) or CC
	0910.12	- Ginger: crushed or ground	RVC(40) or CC
	0910.20	- Saffron	RVC(40) or CC
	0910.30	- Turmeric (curcuma)	RVC(40) or CC
	0910.91	- Other spices: mixtures referred to in Note 1 (b) to this Chapter	RVC(40) or CTH
	0910.99	- Other spices: other	RVC(40) or CTSH
CHAPTER 10		CEREALS	
1001		Wheat and meslin	
	1001.11	- Durum wheat: seed	WO
	1001.19	- Durum wheat: other	WO
	1001.91	- Other: seed	WO
	1001.99	- Other: other	WO
1002		Rye	
	1002.10	- Seed	WO
	1002.90	- Other	WO
1003		Barley	
	1003.10	- Seed	WO
	1003.90	- Other	WO
1004		Oats	
	1004.10	- Seed	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1004.90	- Other	WO
1005		Maize (corn)	
	1005.10	- Seed	WO
	1005.90	- Other	WO
1006		Rice	
	1006.10	- Rice in the husk (paddy or rough)	WO
	1006.20	- Husked (brown) rice	WO
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	WO
	1006.40	- Broken rice	WO
1007		Grain sorgham	
	1007.10	- Seed	WO
	1007.90	- Other	WO
1008		Buckwheat, millet and canary seeds; other cereals	
	1008.10	- Buckwheat	WO
	1008.21	- Millet: seed	WO
	1008.29	- Millet: other	WO
	1008.30	- Canary seed	WO
	1008.40	- Fonio (<i>Digitaria</i> spp.)	WO
	1008.50	- Quinoa (<i>Chenopodium quinoa</i>)	WO
	1008.60	- Triticale	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1008.90	- Other cereals	WO
CHAPTER 11		PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
1101	1101.00	Wheat or meslin flour	RVC(40) or CC
1102		Cereal flours other than of wheat or meslin	
	1102.20	- Maize (corn) flour	RVC(40) or CC
	1102.90	- Other	RVC(40) or CC
1103		Cereal groats, meal and pellets	
	1103.11	- Groats and meal: of wheat	RVC(40) or CC
	1103.13	- Groats and meal: of maize (corn)	RVC(40) or CC
	1103.19	- Groats and meal: of other cereals	RVC(40) or CC
	1103.20	- Pellets	RVC(40) or CTSH
1104		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground	
	1104.12	- Rolled or flaked grains: of oats	RVC(40) or CC
	1104.19	- Rolled or flaked grains: of other cereals	RVC(40) or CC
	1104.22	- Other worked grains (for example, hulled, pearled, sliced or kibbled): of oats	RVC(40) or CC
	1104.23	- Other worked grains (for example, hulled, pearled, sliced or kibbled): of maize (corn)	RVC(40) or CC
	1104.29	- Other worked grains (for example, hulled, pearled, sliced or	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		kibbled): of other cereals	
	1104.30	- Germ of cereals, whole, rolled, flaked or ground	RVC(40) or CC
1105		Flour, meal, powder, flakes, granules and pellets of potatoes	
	1105.10	- Flour, meal and powder	RVC(40) or CC
	1105.20	- Flakes, granules and pellets	RVC(40) or CTSH
1106		Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	
	1106.10	- Of the dried leguminous vegetables of heading 0713	RVC(40) or CC
	1106.20	- Of sago or of roots or tubers of heading 0714	RVC(40) or CC
	1106.30	- Of the products of Chapter 8	RVC(40) or CC
1107		Malt, whether or not roasted	
	1107.10	- Not roasted	RVC(40) or CC
	1107.20	- Roasted	RVC(40) or CTSH
1108		Starches; inulin	
	1108.11	- Starches: wheat starch	RVC(40) or CC
	1108.12	- Starches: maize (corn) starch	RVC(40) or CC
	1108.13	- Starches: potato starch	RVC(40) or CC
	1108.14	- Starches: manioc (cassava) starch	RVC(40) or CC
	1108.19	- Starches: other starches	RVC(40) or CC
	1108.20	- Inulin	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
1109	1109.00	Wheat gluten, whether or not dried	RVC(40) or CC
CHAPTER 12		OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
1201		Soya beans, whether or not broken	
	1201.10	- Seed	WO
	1201.90	- Other	WO
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
	1202.30	- Seed	WO
	1202.41	- Other: in shell	WO
	1202.42	- Other: shelled, whether or not broken	RVC(40) or CC
1203	1203.00	Copra	WO
1204	1204.00	Linseed, whether or not broken	RVC(40) or CC
1205		Rape or colza seeds, whether or not broken	
	1205.10	- Low erucic acid rape or colza seeds	WO
	1205.90	- Other	WO
1206	1206.00	Sunflower seeds, whether or not broken	WO
1207		Other oil seeds and oleaginous fruits, whether or not broken	
	1207.10	- Palm nuts and kernels	WO
	1207.21	- Cotton seeds: seed	WO
	1207.29	- Cotton seeds: other	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1207.30	- Castor oil seeds	WO
	1207.40	- Sesamum seeds	WO
	1207.50	- Mustard seeds	WO
	1207.60	- Safflower (<i>Carthamus tinctorius</i>) seeds	WO
	1207.70	- Melon seeds	WO
	1207.91	- Other: poppy seeds	WO
	1207.99	- Other: other	WO
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	
	1208.10	- Of soya beans	RVC(40) or CTH
	1208.90	- Other	RVC(40) or CTH
1209		Seeds, fruit and spores, of a kind used for sowing	
	1209.10	- Sugar beet seeds	RVC(40) or CC
	1209.21	- Seeds of forage plants: lucerne (alfalfa) seeds	RVC(40) or CC
	1209.22	- Seeds of forage plants: clover (<i>Trifolium</i> spp.) seeds	RVC(40) or CC
	1209.23	- Seeds of forage plants: fescue seeds	RVC(40) or CC
	1209.24	- Seeds of forage plants: Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	RVC(40) or CC
	1209.25	- Seeds of forage plants: rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	RVC(40) or CC
	1209.29	- Seeds of forage plants: other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	RVC(40) or CC
	1209.91	- Other: vegetable seeds	RVC(40) or CC
	1209.99	- Other: other	RVC(40) or CC
1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	WO
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	WO
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	
	1211.20	- Ginseng roots	WO
	1211.30	- Coca leaf	WO
	1211.40	- Poppy straw	WO
	1211.90	- Other	WO
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included	
	1212.21	- Seaweeds and other algae: fit for human consumption	WO
	1212.29	- Seaweeds and other algae: other	WO
	1212.91	- Other: sugar beet	WO
	1212.92	- Other: locust beans (carob)	WO
	1212.93	- Other: sugar cane	WO
	1212.94	- Other: chicory roots	WO
	1212.99	- Other: other	WO
1213	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	WO
1214		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	
	1214.10	- Lucerne (alfalfa) meal and pellets	RVC(40) or CC
	1214.90	- Other	RVC(40) or CC
CHAPTER 13		LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
1301		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	
	1301.20	- Gum Arabic	WO

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1301.90	- Other	WO
1302		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	
	1302.11	- Vegetable saps and extracts: opium	RVC(40) or CC
	1302.12	- Vegetable saps and extracts: of liquorice	RVC(40) or CC
	1302.13	- Vegetable saps and extracts: of hops	RVC(40) or CC
	1302.19	- Vegetable saps and extracts: other	RVC(40) or CC
	1302.20	- Pectic substances, pectinates and pectates	RVC(40) or CC
	1302.31	- Mucilages and thickeners, whether or not modified, derived from vegetable products: agar-agar	WO
	1302.32	- Mucilages and thickeners, whether or not modified, derived from vegetable products: mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	RVC(40) or CC
	1302.39	- Mucilages and thickeners, whether or not modified, derived from vegetable products: other	RVC(40) or CC
CHAPTER 14		VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
1401		Vegetable materials of a kind used primarily for plaiting (for	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
	1401.10	- Bamboos	WO
	1401.20	- Rattans	WO
	1401.90	- Other	WO
1404		Vegetable products not elsewhere specified or included	
	1404.20	- Cotton linters	RVC(40) or CC
	1404.90	- Other	RVC(40) or CC
CHAPTER 15		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES Chapter Note: For the purpose of this Chapter, if a claim for origin is based on refining, the refining process (chemical or physical) entails eliminating the odour, taste, colour and acidity of a crude fat or oil.	
1501		Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	
	1501.10	- Lard	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1501.20	- Other pig fat	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1501.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1502		Fats of bovine animals, sheep or goats, other than those of heading 1503	
	1502.10	- Tallow	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1502.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
1503	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1504		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	
	1504.10	- Fish-liver oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1504.30	- Fats and oils and their fractions, of marine mammals	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
1505	1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1506	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1507		Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
	1507.10	- Crude oil, whether or not degummed	RVC(40) or CC
	1507.90	- Other	RVC(40) or CTH
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	
	1508.10	- Crude oil	RVC(40) or CC
	1508.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			produced by refining
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	
	1509.10	- Virgin	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1509.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1510	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1511		Palm oil and its fractions, whether or not refined, but not chemically modified	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1511.10	- Crude oil	RVC(40) or CC
	1511.90	- Other	RVC(40) or CC
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
	1512.11	- Sunflower-seed or safflower oil and fractions thereof: crude oil	RVC(40) or CC
	1512.19	- Sunflower-seed or safflower oil and fractions thereof: other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1512.21	- Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	RVC(40) or CC
	1512.29	- Cotton-seed oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1513		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
	1513.11	- Coconut (copra) oil and its fractions: crude oil	RVC(40) or CC
	1513.19	- Coconut (copra) oil and its fractions: other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1513.21	- Palm kernel or babassu oil and fractions thereof: crude oil	RVC(40) or CC
	1513.29	- Palm kernel or babassu oil and fractions thereof: other	RVC(40) or CC
1514		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	
	1514.11	- Low erucic acid rape or colza oil and its fractions: crude oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1514.19	- Low erucic acid rape or colza oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1514.91	- Other: crude oil	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1514.99	- Other: other	RVC(40) or CC or No change in tariff

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			classification is required provided that the good is produced by refining
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	
	1515.11	- Linseed oil and its fractions: crude oil	RVC(40) or CC
	1515.19	- Linseed oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.21	- Maize (corn) oil and its fractions: crude oil	RVC(40) or CC
	1515.29	- Maize (corn) oil and its fractions: other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.30	- Castor oil and its fractions	RVC(40) or CC or No change in tariff classification is required

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			provided that the good is produced by refining
	1515.50	- Sesame oil and its fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1515.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1516		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	
	1516.10	- Animal fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1516.20	- Vegetable fats and oils and their fractions	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1517		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	
	1517.10	- Margarine, excluding liquid margarine	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1517.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1518	1518.00	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	RVC(40) or CC or No change in tariff classification is required

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	provided that the good is produced by refining
1520	1520.00	Glycerol, crude; glycerol waters and glycerol lyes	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
1521		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	
	1521.10	- Vegetable waxes	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
	1521.90	- Other	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
1522	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	RVC(40) or CC or No change in tariff classification is required provided that the good is produced by refining
CHAPTER 16		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
1601	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	RVC(40) or CC
1602		Other prepared or preserved meat, meat offal or blood	
	1602.10	- Homogenised preparations	RVC(40) or CC
	1602.20	- Of liver of any animal	RVC(40) or CC
	1602.31	- Of poultry of heading 0105: of turkeys	RVC(40) or CC
	1602.32	- Of poultry of heading 0105: of fowls of the species Gallus domesticus	RVC(40) or CC
	1602.39	- Of poultry of heading 0105: other	RVC(40) or CC
	1602.41	- Of swine: hams and cuts thereof	RVC(40) or CC
	1602.42	- Of swine: shoulders and cuts thereof	RVC(40) or CC
	1602.49	- Of swine: other, including mixtures	RVC(40) or CC
	1602.50	- Of bovine animals	RVC(40) or CC
	1602.90	- Other, including preparations of blood of any animal	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
1603	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	RVC(40) or CC
1604		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	
	1604.11	- Fish, whole or in pieces, but not minced: salmon	RVC(40) or CC
	1604.12	- Fish, whole or in pieces, but not minced: herrings	RVC(40) or CC
	1604.13	- Fish, whole or in pieces, but not minced: sardines, sardinella and brisling or sprats	RVC(40) or CC
	1604.14	- Fish, whole or in pieces, but not minced: tunas, skipjack and bonito (Sarda spp.)	RVC(40) or CC
	1604.15	- Fish, whole or in pieces, but not minced: mackerel	RVC(40) or CC
	1604.16	- Fish, whole or in pieces, but not minced: anchovies	RVC(40) or CC
	1604.17	- Fish, whole or in pieces, but not minced: eels	RVC(40) or CC
	1604.19	- Fish, whole or in pieces, but not minced: other	RVC(40) or CC
	1604.20	- Other prepared or preserved fish	RVC(40) or CC
	1604.31	- Caviar and caviar substitutes: caviar	RVC(40) or CC
	1604.32	- Caviar and caviar substitutes: caviar substitutes	RVC(40) or CC
1605		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
	1605.10	- Crab	RVC(40) or CC
	1605.21	- Shrimps and prawns: not in airtight container	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1605.29	- Shrimps and prawns: other	RVC(40) or CC
	1605.30	- Lobster	RVC(40) or CC
	1605.40	- Other crustaceans	RVC(40) or CC
	1605.51	- Molluscs: oysters	RVC(40) or CC
	1605.52	- Molluscs: scallops, including queen scallops	RVC(40) or CC
	1605.53	- Molluscs: mussels	RVC(40) or CC
	1605.54	- Molluscs: cuttle fish and squid	RVC(40) or CC
	1605.55	- Molluscs: octopus	RVC(40) or CC
	1605.56	- Molluscs: clams, cockles and arkshells	RVC(40) or CC
	1605.57	- Molluscs: abalone	RVC(40) or CC
	1605.58	- Molluscs: snails, other than sea snails	RVC(40) or CC
	1605.59	- Molluscs: other	RVC(40) or CC
	1605.61	- Other aquatic invertebrates: sea cucumber	RVC(40) or CC
	1605.62	- Other aquatic invertebrates: sea urchins	RVC(40) or CC
	1605.63	- Other aquatic invertebrates: jellyfish	RVC(40) or CC
	1605.69	- Other aquatic invertebrates: other	RVC(40) or CC
CHAPTER 17		SUGARS AND SUGAR CONFECTIONERY	
1701		Cane or beet sugar and chemically pure sucrose, in solid form	
	1701.12	- Raw sugar not containing added flavouring or colouring matter: beet sugar	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1701.13	- Raw sugar not containing added flavouring or colouring matter: cane sugar specified in Subheading Note 2 to this Chapter	RVC(40) or CC
	1701.14	- Raw sugar not containing added flavouring or colouring matter: other cane sugar	RVC(40) or CC
	1701.91	- Other: containing added flavouring or colouring matter	RVC(40) or CC
	1701.99	- Other: other	RVC(40) or CC
1702		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
	1702.11	- Lactose and lactose syrup: containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	RVC(40) or CTH
	1702.19	- Lactose and lactose syrup: other	RVC(40) or CTH
	1702.20	- Maple sugar and maple syrup	RVC(40) or CTH
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	RVC(40) or CTH
	1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	RVC(40) or CTH
	1702.50	- Chemically pure fructose	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	RVC(40) or CTH
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	RVC(40) or CTH
1703		Molasses resulting from the extraction or refining of sugar	
	1703.10	- Cane molasses	RVC(40) or CTH
	1703.90	- Other	RVC(40) or CTH
1704		Sugar confectionery (including white chocolate), not containing cocoa	
	1704.10	- Chewing gum, whether or not sugar-coated	RVC(40) or CTH
	1704.90	- Other	RVC(40) or CTH
CHAPTER 18		COCOA AND COCOA PREPARATIONS	
1801	1801.00	Cocoa beans, whole or broken, raw or roasted	RVC(40) or CC
1802	1802.00	Cocoa shells, husks, skins and other cocoa waste	RVC(40) or CC
1803		Cocoa paste, whether or not defatted	
	1803.10	- Not defatted	RVC(40) or CTH
	1803.20	- Wholly or partly defatted	RVC(40) or CTH
1804	1804.00	Cocoa butter, fat and oil	RVC(40) or CTH
1805	1805.00	Cocoa powder, not containing added sugar or other sweetening matter	RVC(40) or CTH
1806		Chocolate and other food preparations containing cocoa	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	RVC(40) or CTH
	1806.20	- 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	RVC(40) or CTH
	1806.31	- Other, in blocks, slabs or bars: filled	RVC(40) or CTSH
	1806.32	- Other, in blocks, slabs or bars: not filled	RVC(40) or CTH
	1806.90	- Other	RVC(40) or CTSH
CHAPTER 19		PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
1901		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
	1901.10	- Preparations for infant use, put up for retail sale	RVC(40) or CC
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 1905	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1901.90	- Other	RVC(40) or CC
1902		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
	1902.11	- Uncooked pasta, not stuffed or otherwise prepared: containing eggs	RVC(40) or CC
	1902.19	- Uncooked pasta, not stuffed or otherwise prepared: other	RVC(40) or CC
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	RVC(40) or CC
	1902.30	- Other pasta	RVC(40) or CC
	1902.40	- Couscous	RVC(40) or CC
1903	1903.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	RVC(40) or CC
1904		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	RVC(40) or CC
	1904.30	- Bulgur wheat	RVC(40) or CC
	1904.90	- Other	RVC(40) or CC
1905		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
	1905.10	- Crispbread	RVC(40) or CTH
	1905.20	- Gingerbread and the like	RVC(40) or CTH
	1905.31	- Sweet biscuits; waffles and wafers: sweet biscuits	RVC(40) or CTH
	1905.32	- Sweet biscuits; waffles and wafers: waffles and wafers	RVC(40) or CTH
	1905.40	- Rusks, toasted bread and similar toasted products	RVC(40) or CTH
	1905.90	- Other	RVC(40) or CTH
CHAPTER 20		PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
	2001.10	- Cucumbers and gherkins	RVC(40) or CC
	2001.90	- Other	RVC(40) or CC
2002		Tomatoes prepared or preserved otherwise than by vinegar	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or acetic acid	
	2002.10	- Tomatoes, whole or in pieces	RVC(40) or CC
	2002.90	- Other	RVC(40) or CC
2003		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
	2003.10	- Mushrooms of the genus Agaricus	RVC(40) or CC
	2003.90	- Other	RVC(40) or CC
2004		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	
	2004.10	- Potatoes	RVC(40) or CC
	2004.90	- Other vegetables and mixtures of vegetables	RVC(40) or CC
2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	
	2005.10	- Homogenised vegetables	RVC(40) or CC
	2005.20	- Potatoes	RVC(40) or CC
	2005.40	- Peas (Pisum sativum)	RVC(40) or CC
	2005.51	- Beans (Vigna spp., Phaseolus spp.): beans, shelled	RVC(40) or CC
	2005.59	- Beans (Vigna spp., Phaseolus spp.): other	RVC(40) or CC
	2005.60	- Asparagus	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2005.70	- Olives	RVC(40) or CC
	2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	RVC(40) or CC
	2005.91	- Other vegetables and mixtures of vegetables: bamboo shoots	RVC(40) or CC
	2005.99	- Other vegetables and mixtures of vegetables: other	RVC(40) or CC
2006	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacés or crystallised)	RVC(40) or CC
2007		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	
	2007.10	- Homogenised preparations	RVC(40) or CTH
	2007.91	- Other: citrus fruit	RVC(40) or CTH
	2007.99	- Other: other	RVC(40) or CTH
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
	2008.11	- Nuts, ground-nuts and other seeds, whether or not mixed together: ground-nuts	RVC(40) or CC
	2008.19	- Nuts, ground-nuts and other seeds, whether or not mixed together: other, including mixtures	RVC(40) or CC
	2008.20	- Pineapples	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2008.30	- Citrus fruit	RVC(40) or CC
	2008.40	- Pears	RVC(40) or CC
	2008.50	- Apricots	RVC(40) or CC
	2008.60	- Cherries	RVC(40) or CC
	2008.70	- Peaches, including nectarines	RVC(40) or CC
	2008.80	- Strawberries	RVC(40) or CC
	2008.91	- Other, including mixtures other than those of subheading 2008.19: palm hearts	RVC(40) or CC
	2008.93	- Other, including mixtures other than those of subheading 2008.19: cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	RVC(40) or CC
	2008.97	- Other, including mixtures other than those of subheading 2008.19: mixtures	RVC(40) or CC
	2008.99	- Other, including mixtures other than those of subheading 2008.19: other	RVC(40) or CC
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
	2009.11	- Orange juice: frozen	RVC(40) or CC
	2009.12	- Orange juice: not frozen, of a Brix value not exceeding 20	RVC(40) or CC
	2009.19	- Orange juice: other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2009.21	- Grapefruit (including pomelo) juice: of a Brix value not exceeding 20	RVC(40) or CC
	2009.29	- Grapefruit (including pomelo) juice: other	RVC(40) or CC
	2009.31	- Juice of any other single citrus fruit: of a Brix value not exceeding 20	RVC(40) or CC
	2009.39	- Juice of any other single citrus fruit: other	RVC(40) or CC
	2009.41	- Pineapple juice: of a Brix value not exceeding 20	RVC(40) or CC
	2009.49	- Pineapple juice: other	RVC(40) or CC
	2009.50	- Tomato juice	RVC(40) or CC
	2009.61	- Grape juice (including grape must): of a Brix value not exceeding 30	RVC(40) or CC
	2009.69	- Grape juice (including grape must): other	RVC(40) or CC
	2009.71	- Apple juice: of a Brix value not exceeding 20	RVC(40) or CC
	2009.79	- Apple juice: other	RVC(40) or CC
	2009.81	- Juice of any other single fruit or vegetable: cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	RVC(40) or CC
	2009.89	- Juice of any other single fruit or vegetable: other	RVC(40) or CC
	2009.90	- Mixtures of juices	RVC(40) or CC
CHAPTER 21	MISCELLANEOUS EDIBLE PREPARATIONS		

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2101		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
	2101.11	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: extracts, essences and concentrates	RVC(40) or CC
	2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: preparations with a basis of extracts, essences or concentrates or with a basis of coffee	RVC(40) or CC
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	RVC(40) or CC
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	RVC(40) or CC
2102		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	
	2102.10	- Active yeasts	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	RVC(40) or CC
	2102.30	- Prepared baking powders	RVC(40) or CC
2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	
	2103.10	- Soya sauce	RVC(40) or CTH
	2103.20	- Tomato ketchup and other tomato sauces	RVC(40) or CTSH
	2103.30	- Mustard flour and meal and prepared mustard	RVC(40) or CTH
	2103.90	- Other	RVC(40) or CTSH
2104		Soups and broths and preparations therefor; homogenised composite food preparations	
	2104.10	- Soups and broths and preparations therefor	RVC(40) or CTSH
	2104.20	- Homogenised composite food preparations	RVC(40) or CTSH
2105	2105.00	Ice cream and other edible ice, whether or not containing cocoa	RVC(40) or CTH
2106		Food preparations not elsewhere specified or included	
	2106.10	- Protein concentrates and textured protein substances	RVC(40) or CTSH
	2106.90	- Other	RVC(40) or CTSH
CHAPTER 22		BEVERAGES, SPIRITS AND VINEGAR	
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		sweetening matter nor flavoured; ice and snow	
	2201.10	- Mineral waters and aerated waters	RVC(40) or CC
	2201.90	- Other	RVC(40) or CC
2202		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	RVC(40) or CC
	2202.90	- Other	RVC(40) or CC
2203	2203.00	Beer made from malt	RVC(40) or CC
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	
	2204.10	- Sparkling wine	RVC(40) or CTSH
	2204.21	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: in containers holding 2 l or less	RVC(40) or CTSH, except from 2204.29
	2204.29	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: other	RVC(40) or CTSH
	2204.30	- Other grape must	RVC(40) or CC
2205		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2205.10	- In containers holding 2 l or less	RVC(40) or CTH
	2205.90	- Other	RVC(40) or CTH
2206	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	RVC(40) or CC
2207		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	
	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	RVC(40) or CTH
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	RVC(40) or CTH
2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	
	2208.20	- Spirits obtained by distilling grape wine or grape marc	RVC(40) or CTH
	2208.30	- Whiskies	RVC(40) or CTH
	2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	RVC(40) or CTH
	2208.50	- Gin and Geneva	RVC(40) or CTH
	2208.60	- Vodka	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2208.70	- Liqueurs and cordials	RVC(40) or CTH
	2208.90	- Other	RVC(40) or CTH
2209	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	RVC(40) or CTH
CHAPTER 23		RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
2301		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	
	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	RVC(40) or CC
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	RVC(40) or CC
2302		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	
	2302.10	- Of maize (corn)	RVC(40) or CTH
	2302.30	- Of wheat	RVC(40) or CTH
	2302.40	- Of other cereals	RVC(40) or CTH
	2302.50	- Of leguminous plants	RVC(40) or CTH
2303		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		form of pellets	
	2303.10	- Residues of starch manufacture and similar residues	RVC(40) or CC
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture	RVC(40) or CC
	2303.30	- Brewing or distilling dregs and waste	RVC(40) or CC
2304	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	RVC(40) or CTH
2305	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	RVC(40) or CTH
2306		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	
	2306.10	- Of cotton seeds	RVC(40) or CTH
	2306.20	- Of linseed	RVC(40) or CTH
	2306.30	- Of sunflower seeds	RVC(40) or CTH
	2306.41	- Of rape or colza seeds: of low erucic acid rape or colza seeds	RVC(40) or CTH
	2306.49	- Of rape or colza seeds: other	RVC(40) or CTH
	2306.50	- Of coconut or copra	RVC(40) or CTH
	2306.60	- Of palm nuts or kernels	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2306.90	- Other	RVC(40) or CTH
2307	2307.00	Wine lees; argol	RVC(40) or CTH
2308	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	RVC(40) or CTH
2309		Preparations of a kind used in animal feeding	
	2309.10	- Dog or cat food, put up for retail sale	RVC(40) or CTH
	2309.90	- Other	RVC(40) or CTH
CHAPTER 24		TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
2401		Unmanufactured tobacco; tobacco refuse	
	2401.10	- Tobacco, not stemmed/stripped	RVC(40) or CC
	2401.20	- Tobacco, partly or wholly stemmed/stripped	RVC(40) or CC
	2401.30	- Tobacco refuse	RVC(40) or CC
2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	RVC(40) or CTH
	2402.20	- Cigarettes containing tobacco	RVC(40) or CTH
	2402.90	- Other	RVC(40) or CTH
2403		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco;	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		tobacco extracts and essences	
	2403.11	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: water pipe tobacco specified in Subheading Note 1 to this Chapter	RVC(40) or CTH
	2403.19	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion: other	RVC(40) or CTH
	2403.91	- Other: "homogenised" or "reconstituted" tobacco	RVC(40) or CTH
	2403.99	- Other: other	RVC(40) or CTH
CHAPTER 25		SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
2501	2501.00	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	RVC(40) or CTH
2502	2502.00	Unroasted iron pyrites	RVC(40) or CTH
2503	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	RVC(40) or CTH
2504		Natural graphite	
	2504.10	- In powder or in flakes	RVC(40) or CTH
	2504.90	- Other	RVC(40) or CTH
2505		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2505.10	- Silica sands and quartz sands	RVC(40) or CTH
	2505.90	- Other	RVC(40) or CTH
2506		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2506.10	- Quartz	RVC(40) or CTH
	2506.20	- Quartzite	RVC(40) or CTH
2507	2507.00	Kaolin and other kaolinic clays, whether or not calcined	RVC(40) or CTH
2508		Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	
	2508.10	- Bentonite	RVC(40) or CTH
	2508.30	- Fire-clay	RVC(40) or CTH
	2508.40	- Other clays	RVC(40) or CTH
	2508.50	- Andalusite, kyanite and sillimanite	RVC(40) or CTH
	2508.60	- Mullite	RVC(40) or CTH
	2508.70	- Chamotte or dinas earths	RVC(40) or CTH
2509	2509.00	Chalk	RVC(40) or CTH
2510		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	
	2510.10	- Unground	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2510.20	- Ground	RVC(40) or CTH
2511		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816	
	2511.10	- Natural barium sulphate (barytes)	RVC(40) or CTH
	2511.20	- Natural barium carbonate (witherite)	RVC(40) or CTH
2512	2512.00	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	RVC(40) or CTH
2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	
	2513.10	- Pumice stone	RVC(40) or CTH
	2513.20	- Emery, natural corundum, natural garnet and other natural abrasives	RVC(40) or CTH
2514	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
2515		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or slabs of a rectangular (including square) shape	
	2515.11	- Marble and travertine: crude or roughly trimmed	RVC(40) or CTH
	2515.12	- Marble and travertine: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
	2515.20	- Ecaussine and other calcareous monumental or building stone; alabaster	RVC(40) or CTH
2516		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2516.11	- Granite: crude or roughly trimmed	RVC(40) or CTH
	2516.12	- Granite: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	RVC(40) or CTH
	2516.20	- Sandstone	RVC(40) or CTH
	2516.90	- Other monumental or building stone	RVC(40) or CTH
2517		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated	
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	RVC(40) or CTH
	2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	RVC(40) or CTH
	2517.30	- Tarred macadam	RVC(40) or CTH
	2517.41	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated: of marble	RVC(40) or CTH
	2517.49	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated: other	RVC(40) or CTH
2518		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	
	2518.10	- Dolomite, not calcined or sintered	RVC(40) or CTH
	2518.20	- Calcined or sintered dolomite	RVC(40) or CTH
	2518.30	- Dolomite ramming mix	RVC(40) or CTH
2519		Natural magnesium carbonate (magnesite); fused magnesia;	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	
	2519.10	- Natural magnesium carbonate (magnesite)	RVC(40) or CTH
	2519.90	- Other	RVC(40) or CTH
2520		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	
	2520.10	- Gypsum; anhydrite	RVC(40) or CTH
	2520.20	- Plasters	RVC(40) or CTH
2521	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	RVC(40) or CTH
2522		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	
	2522.10	- Quicklime	RVC(40) or CTH
	2522.20	- Slaked lime	RVC(40) or CTH
	2522.30	- Hydraulic lime	RVC(40) or CTH
2523		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
	2523.10	- Cement clinkers	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2523.21	- Portland cement: white cement, whether or not artificially coloured	RVC(40) or CTSH, except from 2523.29 through 2523.90
	2523.29	- Portland cement: other	RVC(40) or CTSH, except from 2523.21, 2523.30 or 2523.90
	2523.30	- Aluminous cement	RVC(40) or CTH
	2523.90	- Other hydraulic cements	RVC(40) or CTH
2524		Asbestos	
	2524.10	- Crocidolite	RVC(40) or CTH
	2524.90	- Other	RVC(40) or CTH
2525		Mica, including splittings; mica waste	
	2525.10	- Crude mica and mica rifted into sheets or splittings	RVC(40) or CTH
	2525.20	- Mica powder	RVC(40) or CTH
	2525.30	- Mica waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2526		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		rectangular (including square) shape; talc	
	2526.10	- Not crushed, not powdered	RVC(40) or CTH
	2526.20	- Crushed or powdered	RVC(40) or CTH
2528	2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight	RVC(40) or CTH
2529		Feldspar; leucite, nepheline and nepheline syenite; fluorspar	
	2529.10	- Feldspar	RVC(40) or CTH
	2529.21	- Fluorspar: containing by weight 97 % or less of calcium fluoride	RVC(40) or CTH
	2529.22	- Fluorspar: containing by weight more than 97 % of calcium fluoride	RVC(40) or CTH
	2529.30	- Leucite; nepheline and nepheline syenite	RVC(40) or CTH
2530		Mineral substances not elsewhere specified or included	
	2530.10	- Vermiculite, perlite and chlorites, unexpanded	RVC(40) or CTH
	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	RVC(40) or CTH
	2530.90	- Other	RVC(40) or CTH
CHAPTER 26		ORES, SLAG AND ASH	
2601		Iron ores and concentrates, including roasted iron pyrites	
	2601.11	- Iron ores and concentrates, other than roasted iron pyrites:	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		non-agglomerated	
	2601.12	- Iron ores and concentrates, other than roasted iron pyrites: agglomerated	RVC(40) or CTH
	2601.20	- Roasted iron pyrites	RVC(40) or CTH
2602	2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	RVC(40) or CTH
2603	2603.00	Copper ores and concentrates	RVC(40) or CTH
2604	2604.00	Nickel ores and concentrates	RVC(40) or CTH
2605	2605.00	Cobalt ores and concentrates	RVC(40) or CTH
2606	2606.00	Aluminium ores and concentrates	RVC(40) or CTH
2607	2607.00	Lead ores and concentrates	RVC(40) or CTH
2608	2608.00	Zinc ores and concentrates	RVC(40) or CTH
2609	2609.00	Tin ores and concentrates	RVC(40) or CTH
2610	2610.00	Chromium ores and concentrates	RVC(40) or CTH
2611	2611.00	Tungsten ores and concentrates	RVC(40) or CTH
2612		Uranium or thorium ores and concentrates	
	2612.10	- Uranium ores and concentrates	RVC(40) or CTH
	2612.20	- Thorium ores and concentrates	RVC(40) or CTH
2613		Molybdenum ores and concentrates	
	2613.10	- Roasted	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2613.90	- Other	RVC(40) or CTH
2614	2614.00	Titanium ores and concentrates	RVC(40) or CTH
2615		Niobium, tantalum, vanadium or zirconium ores and concentrates	
	2615.10	- Zirconium ores and concentrates	RVC(40) or CTH
	2615.90	- Other	RVC(40) or CTH
2616		Precious metal ores and concentrates	
	2616.10	- Silver ores and concentrates	RVC(40) or CTH
	2616.90	- Other	RVC(40) or CTH
2617		Other ores and concentrates	
	2617.10	- Antimony ores and concentrates	RVC(40) or CTH
	2617.90	- Other	RVC(40) or CTH
2618	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel	RVC(40) or CTH
2619	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2620		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2620.11	- Containing mainly zinc: hard zinc spelter	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.19	- Containing mainly zinc: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.21	- Containing mainly lead: leaded gasoline sludges and leaded anti-knock compound sludges	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.29	- Containing mainly lead: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2620.30	- Containing mainly copper	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.40	- Containing mainly aluminium	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.60	- 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	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2620.91	- Other: containing antimony, beryllium, cadmium, chromium or their mixtures	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2620.99	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	
	2621.10	- Ash and residues from the incineration of municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2621.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
CHAPTER 27		MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal	
	2701.11	- Coal, whether or not pulverised, but not agglomerated:	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		anthracite	
	2701.12	- Coal, whether or not pulverised, but not agglomerated: bituminous coal	RVC(40) or CTH
	2701.19	- Coal, whether or not pulverised, but not agglomerated: other coal	RVC(40) or CTH
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	RVC(40) or CTH
2702		Lignite, whether or not agglomerated, excluding jet	
	2702.10	- Lignite, whether or not pulverised, but not agglomerated	RVC(40) or CTH
	2702.20	- Agglomerated lignite	RVC(40) or CTH
2703	2703.00	Peat (including peat litter), whether or not agglomerated	RVC(40) or CTH
2704	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	RVC(40) or CTH
2705	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	RVC(40) or CTH
2706	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	RVC(40) or CTH
2707		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		constituents	
	2707.10	- Benzol (benzene)	RVC(40) or CTH
	2707.20	- Toluol (toluene)	RVC(40) or CTH
	2707.30	- Xylol (xylenes)	RVC(40) or CTH
	2707.40	- Naphthalene	RVC(40) or CTH
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	RVC(40) or CTH
	2707.91	- Other: creosote oils	RVC(40) or CTH
	2707.99	- Other: other	RVC(40) or CTH
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars	
	2708.10	- Pitch	RVC(40) or CTH
	2708.20	- Pitch coke	RVC(40) or CTH
2709	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude	RVC(40) or CTH
2710		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2710.12	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than those containing biodieses and other than waste oils: light oils and preparations	RVC(40) or CTH
	2710.19	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than those containing biodieses and other than waste oils: other	RVC(40) or CTH
	2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2710.91	- Waste oils: containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	2710.99	- Waste oils: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2711		Petroleum gases and other gaseous hydrocarbons	
	2711.11	- Liquefied: natural gas	RVC(40) or CTH
	2711.12	- Liquefied: propane	RVC(40) or CTH
	2711.13	- Liquefied: butanes	RVC(40) or CTH
	2711.14	- Liquefied: ethylene, propylene, butylene and butadiene	RVC(40) or CTH
	2711.19	- Liquefied: other	RVC(40) or CTH
	2711.21	- In gaseous state: natural gas	RVC(40) or CTH
	2711.29	- In gaseous state: other	RVC(40) or CTH
2712		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or by other processes, whether or not coloured	
	2712.10	-Petroleum jelly	RVC(40) or CTH
	2712.20	- Paraffin wax containing by weight less than 0.75 % of oil	RVC(40) or CTH
	2712.90	- Other	RVC(40) or CTH
2713		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	
	2713.11	- Petroleum coke: not calcined	RVC(40) or CTH
	2713.12	- Petroleum coke: calcined	RVC(40) or CTH
	2713.20	- Petroleum bitumen	RVC(40) or CTH
	2713.90	- Other residues of petroleum oils or of oils obtained from bituminous minerals	RVC(40) or CTH
2714		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	
	2714.10	- Bituminous or oil shale and tar sands	RVC(40) or CTH
	2714.90	- Other	RVC(40) or CTH
2715	2715.00	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)	RVC(40) or CTH
2716	2716.00	Electrical Energy	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
CHAPTER 28		<p>INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES</p> <p>Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule.</p> <p>Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.</p> <p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p> <p>(a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.</p>	
2801		Fluorine, chlorine, bromine and iodine	
	2801.10	- Chlorine	RVC(40) or CTSH
	2801.20	- Iodine	RVC(40) or CTSH
	2801.30	- Fluorine; bromine	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2802	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur	RVC(40) or CTSH
2803	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	RVC(40) or CTH
2804		Hydrogen, rare gases and other non-metals	
	2804.10	- Hydrogen	RVC(40) or CTSH
	2804.21	- Rare gases: argon	RVC(40) or CTSH
	2804.29	- Rare gases: other	RVC(40) or CTSH
	2804.30	- Nitrogen	RVC(40) or CTSH
	2804.40	- Oxygen	RVC(40) or CTSH
	2804.50	- Boron; tellurium	RVC(40) or CTSH
	2804.61	- Silicon: containing by weight not less than 99.99 % of silicon	RVC(40) or CTSH
	2804.69	- Silicon: other	RVC(40) or CTSH
	2804.70	- Phosphorus	RVC(40) or CTSH
	2804.80	- Arsenic	RVC(40) or CTSH
	2804.90	- Selenium	RVC(40) or CTSH
2805		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	
	2805.11	- Alkali or alkaline-earth metals: sodium	RVC(40) or CTH
	2805.12	- Alkali or alkaline-earth metals: calcium	RVC(40) or CTH
	2805.19	- Alkali or alkaline-earth metals: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	RVC(40) or CTH
	2805.40	- Mercury	RVC(40) or CTH
2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	
	2806.10	- Hydrogen chloride (hydrochloric acid)	RVC(40) or CTSH
	2806.20	- Chlorosulphuric acid	RVC(40) or CTSH
2807	2807.00	Sulphuric acid; oleum	RVC(40) or CTH
2808	2808.00	Nitric acid; sulphonitric acids	RVC(40) or CTH
2809		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	
	2809.10	- Diphosphorus pentaoxide	RVC(40) or CTSH
	2809.20	- Phosphoric acid and polyphosphoric acids	RVC(40) or CTSH
2810	2810.00	Oxides of boron; boric acids	RVC(40) or CTH
2811		Other inorganic acids and other inorganic oxygen compounds of non-metals	
	2811.11	- Other inorganic acids: hydrogen fluoride (hydrofluoric acid)	RVC(40) or CTSH
	2811.19	- Other inorganic acids: other	RVC(40) or CTSH
	2811.21	- Other inorganic oxygen compounds of non-metals: carbon dioxide	RVC(40) or CTSH
	2811.22	- Other inorganic oxygen compounds of non-metals: silicon dioxide	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2811.29	- Other inorganic oxygen compounds of non-metals: other	RVC(40) or CTSH
2812		Halides and halide oxides of non-metals	
	2812.10	- Chlorides and chloride oxides	RVC(40) or CTSH
	2812.90	- Other	RVC(40) or CTSH
2813		Sulphides of non-metals; commercial phosphorus trisulphide	
	2813.10	- Carbon disulphide	RVC(40) or CTSH
	2813.90	- Other	RVC(40) or CTSH
2814		Ammonia, anhydrous or in aqueous solution	
	2814.10	- Anhydrous ammonia	RVC(40) or CTH
	2814.20	- Ammonia in aqueous solution	RVC(40) or CTH
2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	
	2815.11	- Sodium hydroxide (caustic soda): solid	RVC(40) or CTSH, except from 2815.12
	2815.12	- Sodium hydroxide (caustic soda): in aqueous solution (soda lye or liquid soda)	RVC(40) or CTSH, except from 2815.11
	2815.20	- Potassium hydroxide (caustic potash)	RVC(40) or CTSH
	2815.30	- Peroxides of sodium or potassium	RVC(40) or CTSH
2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2816.10	- Hydroxide and peroxide of magnesium	RVC(40) or CTSH
	2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	RVC(40) or CTSH
2817	2817.00	Zinc oxide; zinc peroxide	RVC(40) or CTSH
2818		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide	
	2818.10	- Artificial corundum, whether or not chemically defined	RVC(40) or CTSH
	2818.20	- Aluminium oxide, other than artificial corundum	RVC(40) or CTSH
	2818.30	- Aluminium hydroxide	RVC(40) or CTSH
2819		Chromium oxides and hydroxides	
	2819.10	- Chromium trioxide	RVC(40) or CTSH
	2819.90	- Other	RVC(40) or CTSH
2820		Manganese oxides	
	2820.10	- Manganese dioxide	RVC(40) or CTSH
	2820.90	- Other	RVC(40) or CTSH
2821		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃	
	2821.10	- Iron oxides and hydroxides	RVC(40) or CTSH
	2821.20	- Earth colours	RVC(40) or CTSH
2822	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides	RVC(40) or CTSH
2823	2823.00	Titanium oxides	RVC(40) or CTH
2824		Lead oxides; red lead and orange lead	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2824.10	- Lead monoxide (litharge, massicot)	RVC(40) or CTSH
	2824.90	- Other	RVC(40) or CTSH
2825		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	
	2825.10	- Hydrazine and hydroxylamine and their inorganic salts	RVC(40) or CTSH
	2825.20	- Lithium oxide and hydroxide	RVC(40) or CTSH
	2825.30	- Vanadium oxides and hydroxides	RVC(40) or CTSH
	2825.40	- Nickel oxides and hydroxides	RVC(40) or CTSH
	2825.50	- Copper oxides and hydroxides	RVC(40) or CTSH
	2825.60	- Germanium oxides and zirconium dioxide	RVC(40) or CTSH
	2825.70	- Molybdenum oxides and hydroxides	RVC(40) or CTSH
	2825.80	- Antimony oxides	RVC(40) or CTSH
	2825.90	- Other	RVC(40) or CTSH
2826		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	
	2826.12	- Fluorides: of aluminium	RVC(40) or CTSH
	2826.19	- Fluorides: other	RVC(40) or CTSH
	2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	RVC(40) or CTSH
	2826.90	- Other	RVC(40) or CTSH
2827		Chlorides, chloride oxides and chloride hydroxides;	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		bromides and bromide oxides; iodides and iodide oxides	
	2827.10	- Ammonium chloride	RVC(40) or CTSH
	2827.20	- Calcium chloride	RVC(40) or CTSH
	2827.31	- Other chlorides: of magnesium	RVC(40) or CTSH
	2827.32	- Other chlorides: of aluminium	RVC(40) or CTSH
	2827.35	- Other chlorides: of nickel	RVC(40) or CTSH
	2827.39	- Other chlorides: other	RVC(40) or CTSH
	2827.41	- Chloride oxides and chloride hydroxides: of copper	RVC(40) or CTSH
	2827.49	- Chloride oxides and chloride hydroxides: other	RVC(40) or CTSH
	2827.51	- Bromides and bromide oxides: bromides of sodium or of potassium	RVC(40) or CTSH
	2827.59	- Bromides and bromide oxides: other	RVC(40) or CTSH
	2827.60	- Iodides and iodide oxides	RVC(40) or CTSH
2828		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	
	2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	RVC(40) or CTSH
	2828.90	- Other	RVC(40) or CTSH
2829		Chlorates and perchlorates; bromates and perbromates; iodates and periodates	
	2829.11	- Chlorates: of sodium	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2829.19	- Chlorates: other	RVC(40) or CTSH
	2829.90	- Other	RVC(40) or CTSH
2830		Sulphides; polysulphides, whether or not chemically defined	
	2830.10	- Sodium sulphides	RVC(40) or CTSH
	2830.90	- Other	RVC(40) or CTSH
2831		Dithionites and sulfoxylates	
	2831.10	- Of sodium	RVC(40) or CTSH
	2831.90	- Other	RVC(40) or CTSH
2832		Sulphites; thiosulphates	
	2832.10	- Sodium sulphites	RVC(40) or CTSH
	2832.20	- Other sulphites	RVC(40) or CTSH
	2832.30	- Thiosulphates	RVC(40) or CTSH
2833		Sulphates; alums; peroxosulphates (persulphates)	
	2833.11	- Sodium sulphates: disodium sulphate	RVC(40) or CTSH
	2833.19	- Sodium sulphates: other	RVC(40) or CTSH
	2833.21	- Other sulphates: of magnesium	RVC(40) or CTSH
	2833.22	- Other sulphates: of aluminium	RVC(40) or CTSH
	2833.24	- Other sulphates: of nickel	RVC(40) or CTSH
	2833.25	- Other sulphates: of copper	RVC(40) or CTSH
	2833.27	- Other sulphates: of barium	RVC(40) or CTSH
	2833.29	- Other sulphates: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2833.30	- Alums	RVC(40) or CTSH
	2833.40	- Peroxosulphates (persulphates)	RVC(40) or CTSH
2834		Nitrites; nitrates	
	2834.10	- Nitrites	RVC(40) or CTSH
	2834.21	- Nitrates: of potassium	RVC(40) or CTSH
	2834.29	- Nitrates: other	RVC(40) or CTSH
2835		Phosphinates (hypophosphites), phosphonates (phosphites), and phosphates; polyphosphates, whether or not chemically defined	
	2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	RVC(40) or CTSH
	2835.22	- Phosphates: of mono-or disodium	RVC(40) or CTSH
	2835.24	- Phosphates: of potassium	RVC(40) or CTSH
	2835.25	- Phosphates: calcium hydrogenorthophosphate ("dicalcium phosphate")	RVC(40) or CTSH
	2835.26	- Phosphates: other phosphates of calcium	RVC(40) or CTSH
	2835.29	- Phosphates: other	RVC(40) or CTSH
	2835.31	- Polyphosphates: sodium triphosphate (sodium tripolyphosphate)	RVC(40) or CTSH
	2835.39	- Polyphosphates: other	RVC(40) or CTSH
2836		Carbonates; peroxocarbonates (percarbonates); commercial	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		ammonium carbonate containing ammonium carbamate	
	2836.20	- Disodium carbonate	RVC(40) or CTSH
	2836.30	- Sodium hydrogencarbonate (sodium bicarbonate)	RVC(40) or CTSH
	2836.40	- Potassium carbonates	RVC(40) or CTSH
	2836.50	- Calcium carbonate	RVC(40) or CTSH
	2836.60	- Barium carbonate	RVC(40) or CTSH
	2836.91	- Other: lithium carbonates	RVC(40) or CTSH
	2836.92	- Other: strontium carbonate	RVC(40) or CTSH
	2836.99	- Other: other	RVC(40) or CTSH
2837		Cyanides, cyanide oxides and complex cyanides	
	2837.11	- Cyanides and cyanide oxides: of sodium	RVC(40) or CTSH
	2837.19	- Cyanides and cyanide oxides: other	RVC(40) or CTSH
	2837.20	- Complex cyanides	RVC(40) or CTSH
2839		Silicates; commercial alkali metal silicates	
	2839.11	- Of sodium: sodium metasilicates	RVC(40) or CTSH
	2839.19	- Of sodium: other	RVC(40) or CTSH
	2839.90	- Other	RVC(40) or CTSH
2840		Borates; peroxoborates (perborates)	
	2840.11	- Disodium tetraborate (refined borax): anhydrous	RVC(40) or CTSH
	2840.19	- Disodium tetraborate (refined borax): other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2840.20	- Other borates	RVC(40) or CTSH
	2840.30	- Peroxoborates (perborates)	RVC(40) or CTSH
2841		Salts of oxometallic or peroxometallic acids	
	2841.30	- Sodium dichromate	RVC(40) or CTSH
	2841.50	- Other chromates and dichromates; peroxochromates	RVC(40) or CTSH
	2841.61	- Manganites, manganates and permanganates: potassium permanganate	RVC(40) or CTSH
	2841.69	- Manganites, manganates and permanganates: other	RVC(40) or CTSH
	2841.70	- Molybdates	RVC(40) or CTSH
	2841.80	- Tungstates (wolframates)	RVC(40) or CTSH
	2841.90	- Other	RVC(40) or CTSH
2842		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides	
	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	RVC(40) or CTSH
	2842.90	- Other	RVC(40) or CTSH
2843		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	
	2843.10	- Colloidal precious metals	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2843.21	- Silver compounds: silver nitrate	RVC(40) or CTSH
	2843.29	- Silver compounds: other	RVC(40) or CTSH
	2843.30	- Gold compounds	RVC(40) or CTSH
	2843.90	- Other compounds; amalgams	RVC(40) or CTSH
2844		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products	
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	RVC(40) or CTSH
	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	RVC(40) or CTSH
	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	RVC(40) or CTSH
	2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys,	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	
	2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	RVC(40) or CTSH
2845		Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined	
	2845.10	- Heavy water (deuterium oxide)	RVC(40) or CTH
	2845.90	- Other	RVC(40) or CTH
2846		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	
	2846.10	- Cerium compounds	RVC(40) or CTSH
	2846.90	- Other	RVC(40) or CTSH
2847	2847.00	Hydrogen peroxide, whether or not solidified with urea	RVC(40) or CTH
2848	2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	RVC(40) or CTH
2849		Carbides, whether or not chemically defined	
	2849.10	- Of calcium	RVC(40) or CTSH
	2849.20	- Of silicon	RVC(40) or CTSH
	2849.90	- Other	RVC(40) or CTSH
2850	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		not chemically defined, other than compounds which are also carbides of heading 2849	
2852		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams	
	2852.10	- Chemically defined	RVC(40) or CTH
	2852.90	- Other	RVC(40) or CTSH
2853	2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	RVC(40) or CTH
CHAPTER 29		ORGANIC CHEMICALS Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule. Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		<p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p> <p>(a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.</p>	
2901		Acyclic hydrocarbons	
	2901.10	- Saturated	RVC(40) or CTSH
	2901.21	- Unsaturated: ethylene	RVC(40) or CTSH
	2901.22	- Unsaturated: propene (propylene)	RVC(40) or CTSH
	2901.23	- Unsaturated: butene (butylene) and isomers thereof	RVC(40) or CTSH
	2901.24	- Unsaturated: buta-1,3-diene and isoprene	RVC(40) or CTSH
	2901.29	- Unsaturated: other	RVC(40) or CTSH
2902		Cyclic hydrocarbons	
	2902.11	- Cyclanes, cyclenes and cycloterpenes: cyclohexane	RVC(40) or CTSH
	2902.19	- Cyclanes, cyclenes and cycloterpenes: other	RVC(40) or CTSH
	2902.20	- Benzene	RVC(40) or CTSH
	2902.30	- Toluene	RVC(40) or CTSH
	2902.41	- Xylenes: o-Xylene	RVC(40) or CTSH
	2902.42	- Xylenes: m-Xylene	RVC(40) or CTSH
	2902.43	- Xylenes: p-Xylene	RVC(40) or CTSH
	2902.44	- Xylenes: mixed xylene isomers	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2902.50	- Styrene	RVC(40) or CTSH
	2902.60	- Ethylbenzene	RVC(40) or CTSH
	2902.70	- Cumene	RVC(40) or CTSH
	2902.90	- Other	RVC(40) or CTSH
2903		Halogenated derivatives of hydrocarbons	
	2903.11	- Saturated chlorinated derivatives of acyclic hydrocarbons: chloromethane (methyl chloride) and chloroethane (ethyl chloride)	RVC(40) or CTSH
	2903.12	- Saturated chlorinated derivatives of acyclic hydrocarbons: dichloromethane (methylene chloride)	RVC(40) or CTSH
	2903.13	- Saturated chlorinated derivatives of acyclic hydrocarbons: chloroform (trichloromethane)	RVC(40) or CTSH
	2903.14	- Saturated chlorinated derivatives of acyclic hydrocarbons: carbon tetrachloride	RVC(40) or CTSH
	2903.15	- Saturated chlorinated derivatives of acyclic hydrocarbons: ethylene dichloride (ISO) (1,2-dichloroethane)	RVC(40) or CTSH
	2903.19	- Saturated chlorinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
	2903.21	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: vinyl chloride (chloroethylene)	RVC(40) or CTSH
	2903.22	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		trichloroethylene	
	2903.23	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: tetrachloroethylene (perchloroethylene)	RVC(40) or CTSH
	2903.29	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
	2903.31	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: ethylene dibromide (ISO) (1,2-dibromoethane)	RVC(40) or CTSH
	2903.39	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: other	RVC(40) or CTSH
	2903.71	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: chlorodifluoromethane	RVC(40) or CTSH
	2903.72	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorotrifluoroethanes	RVC(40) or CTSH
	2903.73	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorofluoroethanes	RVC(40) or CTSH
	2903.74	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: chlorodifluoroethanes	RVC(40) or CTSH
	2903.75	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichloropentafluoropropanes	RVC(40) or CTSH
	2903.76	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: bromochlorodifluoromethane,	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		bromotrifluoromethane and dibromotetrafluoroethanes	
	2903.77	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other, perhalogenated only with fluorine and chlorine	RVC(40) or CTSH
	2903.78	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other perhalogenated derivatives	RVC(40) or CTSH
	2903.79	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other	RVC(40) or CTSH
	2903.81	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	RVC(40) or CTSH
	2903.82	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	RVC(40) or CTSH
	2903.89	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: other	RVC(40) or CTSH
	2903.91	- Halogenated derivatives of aromatic hydrocarbons: chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	RVC(40) or CTSH
	2903.92	- Halogenated derivatives of aromatic hydrocarbons: hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2903.99	- Halogenated derivatives of aromatic hydrocarbons: other	RVC(40) or CTSH
2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	
	2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	RVC(40) or CTSH
	2904.20	- Derivatives containing only nitro or only nitroso groups	RVC(40) or CTSH
	2904.90	- Other	RVC(40) or CTSH
2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2905.11	- Saturated monohydric alcohols: methanol (methyl alcohol)	RVC(40) or CTSH
	2905.12	- Saturated monohydric alcohols: propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	RVC(40) or CTSH
	2905.13	- Saturated monohydric alcohols: butan-1-ol (n-butyl alcohol)	RVC(40) or CTSH
	2905.14	- Saturated monohydric alcohols: other butanols	RVC(40) or CTSH
	2905.16	- Saturated monohydric alcohols: octanol (octyl alcohol) and isomers thereof	RVC(40) or CTSH
	2905.17	- Saturated monohydric alcohols: dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	RVC(40) or CTSH
	2905.19	- Saturated monohydric alcohols: other	RVC(40) or CTSH
	2905.22	- Unsaturated monohydric alcohols: acrylic terpene alcohols	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2905.29	- Unsaturated monohydric alcohols: other	RVC(40) or CTSH
	2905.31	- Diols: ethylene glycol (ethanediol)	RVC(40) or CTSH
	2905.32	- Diols: propylene glycol (propane-1,2-diol)	RVC(40) or CTSH
	2905.39	- Diols: other	RVC(40) or CTSH
	2905.41	- Other polyhydric alcohols: 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	RVC(40) or CTSH
	2905.42	- Other polyhydric alcohols: pentaerythritol	RVC(40) or CTSH
	2905.43	- Other polyhydric alcohols: mannitol	RVC(40) or CTSH
	2905.44	- Other polyhydric alcohols: D-glucitol (sorbitol)	RVC(40) or CTSH
	2905.45	- Other polyhydric alcohols: glycerol	RVC(40) or CTSH
	2905.49	- Other polyhydric alcohols: other	RVC(40) or CTSH
	2905.51	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: ethchlorvynol (INN)	RVC(40) or CTSH
	2905.59	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: other	RVC(40) or CTSH
2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2906.11	- Cyclanic, cyclenic or cycloterpenic: menthol	RVC(40) or CTSH
	2906.12	- Cyclanic, cyclenic or cycloterpenic: cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	RVC(40) or CTSH
	2906.13	- Cyclanic, cyclenic or cycloterpenic: sterols and inositols	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2906.19	- Cyclanic, cyclenic or cycloterpenic: other	RVC(40) or CTSH
	2906.21	- Aromatic: benzyl alcohol	RVC(40) or CTSH
	2906.29	- Aromatic: other	RVC(40) or CTSH
2907		Phenols; phenol-alcohols	
	2907.11	- Monophenols: phenol (hydroxybenzene) and its salts	RVC(40) or CTSH
	2907.12	- Monophenols: cresols and their salts	RVC(40) or CTSH
	2907.13	- Monophenols: octylphenol, nonylphenol and their isomers; salts thereof	RVC(40) or CTSH
	2907.15	- Monophenols: naphthols and their salts	RVC(40) or CTSH
	2907.19	- Monophenols: other	RVC(40) or CTSH
	2907.21	- Polyphenols; phenol alcohols: resorcinol and its salts	RVC(40) or CTSH
	2907.22	- Polyphenols; phenol alcohols: hydroquinone (quinol) and its salts	RVC(40) or CTSH
	2907.23	- Polyphenols; phenol alcohols: 4,4'- Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	RVC(40) or CTSH
	2907.29	- Polyphenols; phenol alcohols: other	RVC(40) or CTSH
2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	
	2908.11	- Derivatives containing only halogen substituents and their salts: pentachlorophenol (ISO)	RVC(40) or CTH
	2908.19	- Derivatives containing only halogen substituents and their salts:	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		other	
	2908.91	- Other: dinoseb (ISO) and its salts	RVC(40) or CTH
	2908.92	- Other: 4,6dinitro-o-cresol (DNOC (ISO)) and its salts	RVC(40) or CTH
	2908.99	- Other: other	RVC(40) or CTH
2909		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2909.11	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: diethyl ether	RVC(40) or CTSH
	2909.19	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
	2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
	2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
	2909.41	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: 2,2'- Oxydiethanol (diethylene glycol, digol)	RVC(40) or CTSH
	2909.43	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: monobutyl ethers of ethylene glycol or of	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		diethylene glycol	
	2909.44	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other monoalkylethers of ethylene glycol or of diethylene glycol	RVC(40) or CTSH
	2909.49	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
	2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
	2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2910		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2910.10	- Oxirane (ethylene oxide)	RVC(40) or CTSH
	2910.20	- Methyloxirane (propylene oxide)	RVC(40) or CTSH
	2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	RVC(40) or CTSH
	2910.40	- Dieldrin (ISO, INN)	RVC(40) or CTSH
	2910.90	- Other	RVC(40) or CTSH
2911	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2912		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	
	2912.11	- Acyclic aldehydes without other oxygen function: methanal (formaldehyde)	RVC(40) or CTSH
	2912.12	- Acyclic aldehydes without other oxygen function: ethanal (acetaldehyde)	RVC(40) or CTSH
	2912.19	- Acyclic aldehydes without other oxygen function: other	RVC(40) or CTSH
	2912.21	- Cyclic aldehydes without other oxygen function: benzaldehyde	RVC(40) or CTSH
	2912.29	- Cyclic aldehydes without other oxygen function: other	RVC(40) or CTSH
	2912.41	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: vanillin (4-hydroxy-3-methoxybenzaldehyde)	RVC(40) or CTSH
	2912.42	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	RVC(40) or CTSH
	2912.49	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: other	RVC(40) or CTSH
	2912.50	- Cyclic polymers of aldehydes	RVC(40) or CTSH
	2912.60	- Paraformaldehyde	RVC(40) or CTSH
2913	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2914		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2914.11	- Acyclic ketones without other oxygen function: acetone	RVC(40) or CTSH
	2914.12	- Acyclic ketones without other oxygen function: butanone (methyl ethyl ketone)	RVC(40) or CTSH
	2914.13	- Acyclic ketones without other oxygen function: 4-Methylpentan-2-one (methyl isobutyl ketone)	RVC(40) or CTSH
	2914.19	- Acyclic ketones without other oxygen function: other	RVC(40) or CTSH
	2914.22	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: cyclohexanone and methylcyclohexanones	RVC(40) or CTSH
	2914.23	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: ionones and methylionones	RVC(40) or CTSH
	2914.29	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: other	RVC(40) or CTSH
	2914.31	- Aromatic ketones without other oxygen function: phenylacetone (phenylpropan-2-one)	RVC(40) or CTSH
	2914.39	- Aromatic ketones without other oxygen function: other	RVC(40) or CTSH
	2914.40	- Ketone-alcohols and ketone-aldehydes	RVC(40) or CTSH
	2914.50	- Ketone-phenols and ketones with other oxygen function	RVC(40) or CTSH
	2914.61	- Quinones: anthraquinone	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2914.69	- Quinones: other	RVC(40) or CTSH
	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	RVC(40) or CTSH
2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2915.11	- Formic acid, its salts and esters: formic acid	RVC(40) or CTSH
	2915.12	- Formic acid, its salts and esters: salts of formic acid	RVC(40) or CTSH
	2915.13	- Formic acid, its salts and esters: esters of formic acid	RVC(40) or CTSH
	2915.21	- Acetic acid and its salts; acetic anhydride: acetic acid	RVC(40) or CTSH
	2915.24	- Acetic acid and its salts; acetic anhydride: acetic anhydride	RVC(40) or CTSH
	2915.29	- Acetic acid and its salts; acetic anhydride: other	RVC(40) or CTSH
	2915.31	- Esters of acetic acid: ethyl acetate	RVC(40) or CTSH
	2915.32	- Esters of acetic acid: vinyl acetate	RVC(40) or CTSH
	2915.33	- Esters of acetic acid: n-Butyl acetate	RVC(40) or CTSH
	2915.36	- Esters of acetic acid: dinoseb (ISO) acetate	RVC(40) or CTSH
	2915.39	- Esters of acetic acid: other	RVC(40) or CTSH
	2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	RVC(40) or CTSH
	2915.50	- Propionic acid, its salts and esters	RVC(40) or CTSH
	2915.60	- Butanoic acids, pentanoic acids, their salts and esters	RVC(40) or CTSH
	2915.70	- Palmitic acid, stearic acid, their salts and esters	RVC(40) or CTSH
	2915.90	- Other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2916.11	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: acrylic acid and its salts	RVC(40) or CTSH
	2916.12	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of acrylic acid	RVC(40) or CTSH
	2916.13	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: methacrylic acid and its salts	RVC(40) or CTSH
	2916.14	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of methacrylic acid	RVC(40) or CTSH
	2916.15	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oleic, linoleic or linolenic acids, their salts and esters	RVC(40) or CTSH
	2916.16	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: binapacryl (ISO)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2916.19	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
	2916.31	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoic acid, its salts and esters	RVC(40) or CTSH
	2916.32	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoyl peroxide and benzoyl chloride	RVC(40) or CTSH
	2916.34	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phenylacetic acid and its salts	RVC(40) or CTSH
	2916.39	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2917.11	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oxalic acid, its salts and esters	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2917.12	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: adipic acid, its salts and esters	RVC(40) or CTSH
	2917.13	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: azelaic acid, sebacic acid, their salts and esters	RVC(40) or CTSH
	2917.14	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: maleic anhydride	RVC(40) or CTSH
	2917.19	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
	2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
	2917.32	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dioctyl orthophthalates	RVC(40) or CTSH
	2917.33	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dinonyl or didecyl orthophthalates	RVC(40) or CTSH
	2917.34	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of orthophthalic acid	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2917.35	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phthalic anhydride	RVC(40) or CTSH
	2917.36	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: terephthalic acid and its salts	RVC(40) or CTSH
	2917.37	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dimethyl terephthalate	RVC(40) or CTSH
	2917.39	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
2918		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2918.11	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: lactic acid, its salts and esters	RVC(40) or CTSH
	2918.12	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: tartaric acid	RVC(40) or CTSH
	2918.13	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		their derivatives: salts and esters of tartaric acid	
	2918.14	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: citric acid	RVC(40) or CTSH
	2918.15	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of citric acid	RVC(40) or CTSH
	2918.16	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: gluconic acid, its salts and esters	RVC(40) or CTSH
	2918.18	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: chlorobenzilate (ISO)	RVC(40) or CTSH
	2918.19	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
	2918.21	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salicylic acid and its salts	RVC(40) or CTSH
	2918.22	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		their derivatives: O-Acetylsalicylic acid, its salts and esters	
	2918.23	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of salicylic acid and their salts	RVC(40) or CTSH
	2918.29	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	RVC(40) or CTSH
	2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	RVC(40) or CTSH
	2918.91	- Other: 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	RVC(40) or CTSH
	2918.99	- Other: other	RVC(40) or CTSH
2919		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2919.10	- Tris(2,3-dibromopropyl) phosphate	RVC(40) or CTH
	2919.90	- Other	RVC(40) or CTH
2920		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2920.11	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: parathion (ISO) and parathion-methyl (ISO) (methly-parathion)	RVC(40) or CTSH
	2920.19	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: other	RVC(40) or CTSH
	2920.90	- Other	RVC(40) or CTSH
2921		Amine-function compounds	
	2921.11	- Acyclic monoamines and their derivatives; salts thereof: methylamine, di- or trimethylamine and their salts	RVC(40) or CTSH
	2921.19	- Acyclic monoamines and their derivatives; salts thereof: other	RVC(40) or CTSH
	2921.21	- Acyclic polyamines and their derivatives; salts thereof: ethylenediamine and its salts	RVC(40) or CTSH
	2921.22	- Acyclic polyamines and their derivatives; salts thereof: hexamethylenediamine and its salts	RVC(40) or CTSH
	2921.29	- Acyclic polyamines and their derivatives; salts thereof: other	RVC(40) or CTSH
	2921.30	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	RVC(40) or CTSH
	2921.41	- Aromatic monoamines and their derivatives; salts thereof: aniline and its salts	RVC(40) or CTSH
	2921.42	- Aromatic monoamines and their derivatives; salts thereof:	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		aniline derivatives and their salts	
	2921.43	- Aromatic monoamines and their derivatives; salts thereof: toluidines and their derivatives; salts thereof	RVC(40) or CTSH
	2921.44	- Aromatic monoamines and their derivatives; salts thereof: diphenylamine and its derivatives; salts thereof	RVC(40) or CTSH
	2921.45	- Aromatic monoamines and their derivatives; salts thereof: 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	RVC(40) or CTSH
	2921.46	- Aromatic monoamines and their derivatives; salts thereof: amphetamine (INN), benzphetamine (INN), dextroamphetamine (INN), etilamphetamine (INN), fenpropionamine (INN), lefetamine (INN), levamphetamine (INN), mephentermine (INN) and phentermine (INN); salts thereof	RVC(40) or CTSH
	2921.49	- Aromatic monoamines and their derivatives; salts thereof: other	RVC(40) or CTSH
	2921.51	- Aromatic polyamines and their derivatives; salts thereof: o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	RVC(40) or CTSH
	2921.59	- Aromatic polyamines and their derivatives; salts thereof: other	RVC(40) or CTSH
2922		Oxygen-function amino-compounds	
	2922.11	- Amino-alcohols, other than those containing more than one	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		kind of oxygen function, their ethers and esters; salts thereof: monoethanolamine and its salts	
	2922.12	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: diethanolamine and its salts	RVC(40) or CTSH
	2922.13	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: triethanolamine and its salts	RVC(40) or CTSH
	2922.14	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: dextropropoxyphene (INN) and its salts	RVC(40) or CTSH
	2922.19	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	RVC(40) or CTSH
	2922.21	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: aminohydroxynaphthalenesulphonic acids and their salts	RVC(40) or CTSH
	2922.29	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2922.31	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	RVC(40) or CTSH
	2922.39	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: other	RVC(40) or CTSH
	2922.41	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: lysine and its esters; salts thereof	RVC(40) or CTSH
	2922.42	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: glutamic acid and its salts	RVC(40) or CTSH
	2922.43	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: anthranilic acid and its salts	RVC(40) or CTSH
	2922.44	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: tilidine (INN) and its salts	RVC(40) or CTSH
	2922.49	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	RVC(40) or CTSH
2923		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids	
	2923.10	- Choline and its salts	RVC(40) or CTSH
	2923.20	- Lecithins and other phosphoaminolipids	RVC(40) or CTSH
	2923.90	- Other	RVC(40) or CTSH
2924		Carboxamide-function compounds; amide-function compounds of carbonic acid	
	2924.11	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: meprobamate (INN)	RVC(40) or CTSH
	2924.12	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	RVC(40) or CTSH
	2924.19	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: other	RVC(40) or CTSH
	2924.21	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ureines and their derivatives; salts thereof	RVC(40) or CTSH
	2924.23	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: 2-Acetamidobenzoic acid (N-	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		acetylanthranilic acid) and its salts	
	2924.24	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ethinamate (INN)	RVC(40) or CTSH
	2924.29	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: other	RVC(40) or CTSH
2925		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	
	2925.11	- Imides and their derivatives; salts thereof: saccharin and its salts	RVC(40) or CTSH
	2925.12	- Imides and their derivatives; salts thereof: glutethimide (INN)	RVC(40) or CTSH
	2925.19	- Imides and their derivatives; salts thereof: other	RVC(40) or CTSH
	2925.21	- Imines and their derivatives; salts thereof: chlordimeform (ISO)	RVC(40) or CTSH
	2925.29	- Imines and their derivatives; salts thereof: other	RVC(40) or CTSH
2926		Nitrile-function compounds	
	2926.10	- Acrylonitrile	RVC(40) or CTSH
	2926.20	- 1-Cyanoguanidine (dicyandiamide)	RVC(40) or CTSH
	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	RVC(40) or CTSH
	2926.90	- Other	RVC(40) or CTSH
2927	2927.00	Diazo-, azo- or azoxy-compounds	RVC(40) or CTH
2928	2928.00	Organic derivatives of hydrazine or of hydroxylamine	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
2929		Compounds with other nitrogen function	
	2929.10	- Isocyanates	RVC(40) or CTSH
	2929.90	- Other	RVC(40) or CTSH
2930		Organo-sulphur compounds	
	2930.20	- Thiocarbamates and dithiocarbamates	RVC(40) or CTSH
	2930.30	- Thiuram mono-, di- or tetrasulphides	RVC(40) or CTSH
	2930.40	- Methionine	RVC(40) or CTSH
	2930.50	- Captafol (ISO) and methamidophos (ISO)	RVC(40) or CTSH
	2930.90	- Other	RVC(40) or CTSH
2931		Other organo-inorganic compounds	RVC(40) or CTH
2932		Heterocyclic compounds with oxygen hetero-atom(s) only	
	2932.11	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: tetrahydrofuran	RVC(40) or CTSH
	2932.12	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: 2-Furaldehyde (furfuraldehyde)	RVC(40) or CTSH
	2932.13	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: furfuryl alcohol and tetrahydrofurfuryl alcohol	RVC(40) or CTSH
	2932.19	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
	2932.20	- Lactones	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2932.91	- Other: isosafrole	RVC(40) or CTSH
	2932.92	- Other: 1-(1,3-Benzodioxol-5-yl)propan-2-one	RVC(40) or CTSH
	2932.93	- Other: piperonal	RVC(40) or CTSH
	2932.94	- Other: safrole	RVC(40) or CTSH
	2932.95	- Other: tetrahydrocannabinols (all isomers)	RVC(40) or CTSH
	2932.99	- Other: other	RVC(40) or CTSH
2933		Heterocyclic compounds with nitrogen hetero-atom(s) only	
	2933.11	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: phenazone (antipyrin) and its derivatives	RVC(40) or CTSH
	2933.19	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
	2933.21	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: hydantoin and its derivatives	RVC(40) or CTSH
	2933.29	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
	2933.31	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: pyridine and its salts	RVC(40) or CTSH
	2933.32	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: piperidine and its salts	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2933.33	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	RVC(40) or CTSH
	2933.39	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
	2933.41	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: levorphanol (INN) and its salts	RVC(40) or CTSH
	2933.49	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: other	RVC(40) or CTSH
	2933.52	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: malonylurea (barbituric acid) and its salts	RVC(40) or CTSH
	2933.53	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN),	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	
	2933.54	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other derivatives of malonylurea (barbituric acid); salts thereof	RVC(40) or CTSH
	2933.55	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: loprazolam (INN, mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	RVC(40) or CTSH
	2933.59	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other	RVC(40) or CTSH
	2933.61	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: melamine	RVC(40) or CTSH
	2933.69	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: other	RVC(40) or CTSH
	2933.71	- Lactams: 6-Hexanelactam (epsilon-caprolactam)	RVC(40) or CTSH
	2933.72	- Lactams: clobazam (INN) and methyprylon (INN)	RVC(40) or CTSH
	2933.79	- Lactams: other lactams	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2933.91	- Other: alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	RVC(40) or CTSH
	2933.99	- Other: other	RVC(40) or CTSH
2934		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	
	2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	RVC(40) or CTSH
	2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
	2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	RVC(40) or CTSH
	2934.91	- Other: aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		(INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	
	2934.99	- Other: other	RVC(40) or CTSH
2935	2935.00	Sulphonamides	RVC(40) or CTH
2936		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	
	2936.21	- Vitamins and their derivatives, unmixed: vitamins A and their derivatives	RVC(40) or CTSH
	2936.22	- Vitamins and their derivatives, unmixed: vitamin B1 and its derivatives	RVC(40) or CTSH
	2936.23	- Vitamins and their derivatives, unmixed: vitamin B2 and its derivatives	RVC(40) or CTSH
	2936.24	- Vitamins and their derivatives, unmixed: D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	RVC(40) or CTSH
	2936.25	- Vitamins and their derivatives, unmixed: vitamin B6 and its derivatives	RVC(40) or CTSH
	2936.26	- Vitamins and their derivatives, unmixed: vitamin B12 and its derivatives	RVC(40) or CTSH
	2936.27	- Vitamins and their derivatives, unmixed: vitamin C and its	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		derivatives	
	2936.28	- Vitamins and their derivatives, unmixed: vitamin E and its derivatives	RVC(40) or CTSH
	2936.29	- Vitamins and their derivatives, unmixed: other vitamins and their derivatives	RVC(40) or CTSH
	2936.90	- Other, including natural concentrates	RVC(40) or CTSH
2937		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	
	2937.11	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: somatotropin, its derivatives and structural analogues	RVC(40) or CTH
	2937.12	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: insulin and its salts	RVC(40) or CTH
	2937.19	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: other	RVC(40) or CTH
	2937.21	- Steroidal hormones, their derivatives and structural analogues: cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2937.22	- Steroidal hormones, their derivatives and structural analogues: halogenated derivatives of corticosteroidal hormones	RVC(40) or CTH
	2937.23	- Steroidal hormones, their derivatives and structural analogues: oestrogens and progestogens	RVC(40) or CTH
	2937.29	- Steroidal hormones, their derivatives and structural analogues: other	RVC(40) or CTH
	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	RVC(40) or CTH
	2937.90	- Other	RVC(40) or CTH
2938		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	
	2938.10	- Rutoside (rutin) and its derivatives	RVC(40) or CTH
	2938.90	- Other	RVC(40) or CTH
2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	
	2939.11	- Alkaloids of opium and their derivatives; salts thereof: concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	2939.19	- Alkaloids of opium and their derivatives; salts thereof: other	RVC(40) or CTH
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	RVC(40) or CTH
	2939.30	- Caffeine and its salts	RVC(40) or CTH
	2939.41	- Ephedrines and their salts: ephedrine and its salts	RVC(40) or CTH
	2939.42	- Ephedrines and their salts: pseudoephedrine (INN) and its salts	RVC(40) or CTH
	2939.43	- Ephedrines and their salts: cathine (INN) and its salts	RVC(40) or CTH
	2939.44	- Ephedrines and their salts: norephedrine and its salts	RVC(40) or CTH
	2939.49	- Ephedrines and their salts: other	RVC(40) or CTH
	2939.51	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: fenetylline (INN) and its salts	RVC(40) or CTH
	2939.59	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: other	RVC(40) or CTH
	2939.61	- Alkaloids of rye ergot and their derivatives; salts thereof: ergometrine (INN) and its salts	RVC(40) or CTH
	2939.62	- Alkaloids of rye ergot and their derivatives; salts thereof: ergotamine (INN) and its salts	RVC(40) or CTH
	2939.63	- Alkaloids of rye ergot and their derivatives; salts thereof: lysergic acid and its salts	RVC(40) or CTH
	2939.69	- Alkaloids of rye ergot and their derivatives; salts thereof: other	RVC(40) or CTH
	2939.91	- Other: cocaine, ecgonine, levometamfetamine, metamfetamine	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		(INN), metafetamine racemate; salts, esters and other derivatives thereof	
	2939.99	- Other: other	RVC(40) or CTH
2940	2940.00	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 2937, 2938 or 2939	RVC(40) or CTH
2941		Antibiotics	
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	RVC(40) or CTH
	2941.20	- Streptomycins and their derivatives; salts thereof	RVC(40) or CTH
	2941.30	- Tetracyclines and their derivatives; salts thereof	RVC(40) or CTH
	2941.40	- Chloramphenicol and its derivatives; salts thereof	RVC(40) or CTH
	2941.50	- Erythromycin and its derivatives; salts thereof	RVC(40) or CTH
	2941.90	- Other	RVC(40) or CTH
2942	2942.00	Other organic compounds	RVC(40) or CTSH
CHAPTER 30		PHARMACEUTICAL PRODUCTS	
3001		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		for therapeutic or prophylactic uses, not elsewhere specified or included	
	3001.20	- Extracts of glands or other organs or of their secretions	RVC(40) or CTSH
	3001.90	- Other	RVC(40) or CTSH
3002		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	
	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	RVC(40) or CTSH
	3002.20	- Vaccines for human medicine	RVC(40) or CTSH
	3002.30	- Vaccines for veterinary medicine	RVC(40) or CTSH
	3002.90	- Other	RVC(40) or CTSH
3003		Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
	3003.20	- Containing other antibiotics	RVC(40) or CTSH
	3003.31	- Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	RVC(40) or CTSH
	3003.39	- Containing hormones or other products of heading 2937 but not containing antibiotics: other	RVC(40) or CTSH
	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	RVC(40) or CTSH
	3003.90	- Other	RVC(40) or CTSH
3004		Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	RVC(40) or CTSH
	3004.20	- Containing other antibiotics	RVC(40) or CTSH
	3004.31	- Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	RVC(40) or CTSH
	3004.32	- Containing hormones or other products of heading 2937 but not	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		containing antibiotics: containing corticosteroid hormones, their derivatives or structural analogues	
	3004.39	- Containing hormones or other products of heading 2937 but not containing antibiotics: other	RVC(40) or CTSH
	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	RVC(40) or CTSH
	3004.50	- Other medicaments containing vitamins or other products of heading 2936	RVC(40) or CTSH
	3004.90	- Other	RVC(40) or CTSH
3005		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	
	3005.10	- Adhesive dressings and other articles having an adhesive layer	RVC(40) or CTSH
	3005.90	- Other	RVC(40) or CTSH
3006		Pharmaceutical goods specified in Note 4 to this Chapter	
	3006.10	- 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 dental	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	
	3006.20	- Blood-grouping reagents	RVC(40) or CTSH
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	RVC(40) or CTSH
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements	RVC(40) or CTSH
	3006.50	- First-aid boxes and kits	RVC(40) or CTSH
	3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	RVC(40) or CTSH
	3006.70	- 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	RVC(40) or CTSH
	3006.91	- Other: appliances identifiable for ostomy use	RVC(40) or CTSH
	3006.92	- Other: waste pharmaceuticals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
CHAPTER 31		FERTILISERS	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3101	3101.00	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	RVC(40) or CTSH
3102		Mineral or chemical fertilisers, nitrogenous	
	3102.10	- Urea, whether or not in aqueous solution	RVC(40) or CTSH
	3102.21	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: ammonium sulphate	RVC(40) or CTSH
	3102.29	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: other	RVC(40) or CTSH
	3102.30	- Ammonium nitrate, whether or not in aqueous solution	RVC(40) or CTSH
	3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	RVC(40) or CTSH
	3102.50	- Sodium nitrate	RVC(40) or CTSH
	3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	RVC(40) or CTSH
	3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	RVC(40) or CTSH
	3102.90	- Other, including mixtures not specified in the foregoing subheadings	RVC(40) or CTSH
3103		Mineral or chemical fertilisers, phosphatic	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3103.10	- Superphosphates	RVC(40) or CTSH
	3103.90	- Other	RVC(40) or CTSH
3104		Mineral or chemical fertilisers, potassic	
	3104.20	- Potassium chloride	RVC(40) or CTSH
	3104.30	- Potassium sulphate	RVC(40) or CTSH
	3104.90	- Other	RVC(40) or CTSH
3105		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	RVC(40) or CC
	3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	RVC(40) or CTSH
	3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
	3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	RVC(40) or CTSH
	3105.51	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: containing nitrates	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		and phosphates	
	3105.59	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: other	RVC(40) or CTSH
	3105.60	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	RVC(40) or CTSH
	3105.90	- Other	RVC(40) or CTSH
CHAPTER 32		<p>TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS</p> <p>Chapter Note: Any good of this Chapter that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in a Party. The “chemical reaction” rule may be applied to any good classified in this Chapter if the product fails to satisfy the regional value content and change in tariff classification criteria provided for in the Product Specific Rule.</p> <p>Note: For the purposes of this Chapter a “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule.</p> <p>The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:</p>	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		(a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.	
3201		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	
	3201.10	- Quebracho extract	RVC(40) or CTSH
	3201.20	- Wattle extract	RVC(40) or CTSH
	3201.90	- Other	RVC(40) or CTSH
3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	
	3202.10	- Synthetic organic tanning substances	RVC(40) or CTSH
	3202.90	- Other	RVC(40) or CTSH
3203	3203.00	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	RVC(40) or CTH
3204		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	
	3204.11	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: disperse dyes and preparations based thereon	RVC(40) or CTSH
	3204.12	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	RVC(40) or CTSH
	3204.13	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: basic dyes and preparations based thereon	RVC(40) or CTSH
	3204.14	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: direct dyes and preparations based thereon	RVC(40) or CTSH
	3204.15	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: vat dyes (including those usable in that state as pigments) and preparations based thereon	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3204.16	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: reactive dyes and preparations based thereon	RVC(40) or CTSH
	3204.17	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: pigments and preparations based thereon	RVC(40) or CTSH
	3204.19	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: other, including mixtures of colouring matter of two or more of subheadings 3204.11 to 3204.19	RVC(40) or CTSH, except from 3204.11 through 3204.17
	3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	RVC(40) or CTSH
	3204.90	- Other	RVC(40) or CTSH
3205	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	RVC(40) or CTH
3206		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	
	3206.11	- Pigments and preparations based on titanium dioxide: containing 80 % or more by weight of titanium dioxide calculated	RVC(40) or CTSH, except from 3206.19

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		on the dry matter	
	3206.19	- Pigments and preparations based on titanium dioxide: other	RVC(40) or CTSH, except from 3206.11
	3206.20	- Pigments and preparations based on chromium compounds	RVC(40) or CTSH
	3206.41	- Other colouring matter and other preparations: ultramarine and preparations based thereon	RVC(40) or CTSH
	3206.42	- Other colouring matter and other preparations: lithopone and other pigments and preparations based on zinc sulphide	RVC(40) or CTSH
	3206.49	- Other colouring matter and other preparations: other	RVC(40) or CTSH
	3206.50	- Inorganic products of a kind used as luminophores	RVC(40) or CTSH
3207		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes	
	3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	RVC(40) or CTSH
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	RVC(40) or CTSH
	3207.30	- Liquid lustres and similar preparations	RVC(40) or CTSH
	3207.40	- Glass frit and other glass, in the form of powder, granules or	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		flakes	
3208		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	
	3208.10	- Based on polyesters	RVC(40) or CTSH
	3208.20	- Based on acrylic or vinyl polymers	RVC(40) or CTSH
	3208.90	- Other	RVC(40) or CTSH
3209		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	
	3209.10	- Based on acrylic or vinyl polymers	RVC(40) or CTSH
	3209.90	- Other	RVC(40) or CTSH
3210	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	RVC(40) or CTH
3211	3211.00	Prepared driers	RVC(40) or CTSH
3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		forms or packings for retail sale	
	3212.10	- Stamping foils	RVC(40) or CTSH
	3212.90	- Other	RVC(40) or CTSH
3213		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	
	3213.10	- Colours in sets	RVC(40) or CTH
	3213.90	- Other	RVC(40) or CTH
3214		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like	
	3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	RVC(40) or CTSH
	3214.90	- Other	RVC(40) or CTSH
3215		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	
	3215.11	- Printing ink: black	RVC(40) or CTH
	3215.19	- Printing ink: other	RVC(40) or CTH
	3215.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
CHAPTER 33		ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	
3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	
	3301.12	- Essential oils of citrus fruit: of orange	RVC(40) or CTSH
	3301.13	- Essential oils of citrus fruit: of lemon	RVC(40) or CTSH
	3301.19	- Essential oils of citrus fruit: other	RVC(40) or CTSH
	3301.24	- Essential oils other than those of citrus fruit: of peppermint (Mentha piperita)	RVC(40) or CTSH
	3301.25	- Essential oils other than those of citrus fruit: of other mints	RVC(40) or CTSH
	3301.29	- Essential oils other than those of citrus fruit: other	RVC(40) or CTSH
	3301.30	- Resinoids	RVC(40) or CTSH
	3301.90	- Other	RVC(40) or CTSH
3302		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		kind used for the manufacture of beverages	
	3302.10	- Of a kind used in the food or drink industries	RVC(40) or CTH
	3302.90	- Other	RVC(40) or CTH
3303	3303.00	Perfumes and toilet waters	RVC(40) or CTH, except from 3302.90
3304		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations	
	3304.10	- Lip make-up preparations	RVC(40) or CTH
	3304.20	- Eye make-up preparations	RVC(40) or CTH
	3304.30	- Manicure or pedicure preparations	RVC(40) or CTH
	3304.91	- Other: powders, whether or not compressed	RVC(40) or CTH
	3304.99	- Other: other	RVC(40) or CTH
3305		Preparations for use on the hair	
	3305.10	- Shampoos	RVC(40) or CTH
	3305.20	- Preparations for permanent waving or straightening	RVC(40) or CTH
	3305.30	- Hair lacquers	RVC(40) or CTH
	3305.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3306		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	
	3306.10	- Dentifrices	RVC(40) or CTH
	3306.20	- Yarn used to clean between the teeth (dental floss)	RVC(40) or CTH
	3306.90	- Other	RVC(40) or CTH
3307		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	
	3307.10	- Pre-shave, shaving or after-shave preparations	RVC(40) or CTH
	3307.20	- Personal deodorants and antiperspirants	RVC(40) or CTH
	3307.30	- Perfumed bath salts and other bath preparations	RVC(40) or CTH
	3307.41	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning	RVC(40) or CTH
	3307.49	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: other	RVC(40) or CTH
	3307.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
CHAPTER 34		SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	
3401		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; 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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	
	3401.11	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: for toilet use (including medicated products)	RVC(40) or CTH
	3401.19	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3401.20	- Soap in other forms	RVC(40) or CTH
	3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	RVC(40) or CTH
3402		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401	
	3402.11	- Organic surface-active agents, whether or not put up for retail sale: anionic	RVC(40) or CTSH
	3402.12	- Organic surface-active agents, whether or not put up for retail sale: cationic	RVC(40) or CTSH
	3402.13	- Organic surface-active agents, whether or not put up for retail sale: non-ionic	RVC(40) or CTSH
	3402.19	- Organic surface-active agents, whether or not put up for retail sale: other	RVC(40) or CTSH
	3402.20	- Preparations put up for retail sale	RVC(40) or CTSH
	3402.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3403		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	
	3403.11	- Containing petroleum oils or oils obtained from bituminous minerals: preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
	3403.19	- Containing petroleum oils or oils obtained from bituminous minerals: other	RVC(40) or CTSH
	3403.91	- Other: preparations for the treatment of textile materials, leather, furskins or other materials	RVC(40) or CTSH
	3403.99	- Other: other	RVC(40) or CTSH
3404		Artificial waxes and prepared waxes	
	3404.20	- Of poly(oxyethylene) (polyethylene glycol)	RVC(40) or CTSH
	3404.90	- Other	RVC(40) or CTSH
3405		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	
	3405.10	- Polishes, creams and similar preparations for footwear or leather	RVC(40) or CTSH
	3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	RVC(40) or CTSH
	3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	RVC(40) or CTSH
	3405.40	- Scouring pastes and powders and other scouring preparations	RVC(40) or CTSH
	3405.90	- Other	RVC(40) or CTSH
3406	3406.00	Candles, tapers and the like	RVC(40) or CTH
3407	3407.00	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 preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	RVC(40) or CTH
CHAPTER 35		ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
3501		Casein, caseinates and other casein derivatives; casein	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		glues	
	3501.10	- Casein	RVC(40) or CTSH
	3501.90	- Other	RVC(40) or CTSH
3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	
	3502.11	- Egg albumin: dried	RVC(40) or CTSH
	3502.19	- Egg albumin: other	RVC(40) or CTSH
	3502.20	- Milk albumin, including concentrates of two or more whey proteins	RVC(40) or CTSH
	3502.90	- Other	RVC(40) or CTSH
3503	3503.00	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 3501	RVC(40) or CTH
3504	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	RVC(40) or CTH
3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		starches, or on dextrans or other modified starches	
	3505.10	- Dextrans and other modified starches	RVC(40) or CTSH
	3505.20	- Glues	RVC(40) or CTSH
3506		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	
	3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	RVC(40) or CTSH, except from 3501.90 or 3503
	3506.91	- Other: adhesives based on polymers of headings 3901 to 3913 or on rubber	RVC(40) or CTSH
	3506.99	- Other: other	RVC(40) or CTSH
3507		Enzymes; prepared enzymes not elsewhere specified or included	
	3507.10	- Rennet and concentrates thereof	RVC(40) or CTH
	3507.90	- Other	RVC(40) or CTH
CHAPTER 36		EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
3601	3601.00	Propellant powders	RVC(40) or CTH
3602	3602.00	Prepared explosives, other than propellant powders	RVC(40) or CTH
3603	3603.00	Safety fuses; detonating fuses; percussion or detonating	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		caps; igniters; electric detonators	
3604		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	
	3604.10	- Fireworks	RVC(40) or CTH
	3604.90	- Other	RVC(40) or CTH
3605	3605.00	Matches, other than pyrotechnic articles of heading 3604	RVC(40) or CTH
3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter	
	3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	RVC(40) or CTH
	3606.90	- Other	RVC(40) or CTH
CHAPTER 37		PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
3701		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	
	3701.10	- For X-ray	RVC(40) or CTH
	3701.20	- Instant print film	RVC(40) or CTH
	3701.30	- Other plates and film, with any side exceeding 255 mm	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3701.91	- Other: for colour photography (polychrome)	RVC(40) or CTH
	3701.99	- Other: other	RVC(40) or CTH
3702		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	
	3702.10	- For X-ray	RVC(40) or CTH
	3702.31	- Other film, without perforations, of a width not exceeding 105 mm: for colour photography (polychrome)	RVC(40) or CTH
	3702.32	- Other film, without perforations, of a width not exceeding 105 mm: other, with silver halide emulsion	RVC(40) or CTH
	3702.39	- Other film, without perforations, of a width not exceeding 105 mm: other	RVC(40) or CTH
	3702.41	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	RVC(40) or CTH
	3702.42	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	RVC(40) or CTH
	3702.43	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length not exceeding 200 m	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3702.44	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 105 mm but not exceeding 610 mm	RVC(40) or CTH
	3702.52	- Other film, for colour photography (polychrome): of a width not exceeding 16 mm	RVC(40) or CTH
	3702.53	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	RVC(40) or CTH
	3702.54	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	RVC(40) or CTH
	3702.55	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	RVC(40) or CTH
	3702.56	- Other film, for colour photography (polychrome): of a width exceeding 35 mm	RVC(40) or CTH
	3702.96	- Other: of a width not exceeding 35 mm and of a length not exceeding 30 m	RVC(40) or CTH
	3702.97	- Other: of a width not exceeding 35 mm and of a length exceeding 30 m	RVC(40) or CTH
	3702.98	- Other: of a width exceeding 35 mm	RVC(40) or CTH
3703		Photographic paper, paperboard and textiles, sensitised,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		unexposed	
	3703.10	- In rolls of a width exceeding 610 mm	RVC(40) or CTH
	3703.20	- Other, for colour photography (polychrome)	RVC(40) or CTH
	3703.90	- Other	RVC(40) or CTH
3704	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	RVC(40) or CTH
3705		Photographic plates and film, exposed and developed, other than cinematographic film	
	3705.10	- For offset reproduction	RVC(40) or CTH
	3705.90	- Other	RVC(40) or CTH
3706		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	
	3706.10	- Of a width of 35 mm or more	RVC(40) or CTH
	3706.90	- Other	RVC(40) or CTH
3707		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	
	3707.10	- Sensitising emulsions	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3707.90	- Other	RVC(40) or CTSH
CHAPTER 38		MISCELLANEOUS CHEMICAL PRODUCTS	
3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures	
	3801.10	- Artificial graphite	RVC(40) or CTSH
	3801.20	- Colloidal or semi-colloidal graphite	RVC(40) or CTSH
	3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	RVC(40) or CTSH
	3801.90	- Other	RVC(40) or CTSH
3802		Activated carbon; activated natural mineral products; animal black, including spent animal black	
	3802.10	- Activated carbon	RVC(40) or CTH
	3802.90	- Other	RVC(40) or CTH
3803	3803.00	Tall oil, whether or not refined	RVC(40) or CTH
3804	3804.00	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 3803	RVC(40) or CTH
3805		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	
	3805.10	- Gum, wood or sulphate turpentine oils	RVC(40) or CTH
	3805.90	- Other	RVC(40) or CTH
3806		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	
	3806.10	- Rosin and resin acids	RVC(40) or CTSH
	3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	RVC(40) or CTSH
	3806.30	- Ester gums	RVC(40) or CTSH
	3806.90	- Other	RVC(40) or CTSH
3807	3807.00	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	RVC(40) or CTH
3808		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3808.50	- Goods specified in Subheading Note 1 to this Chapter	RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
	3808.91	- Other: insecticides	RVC(40) or CTH
	3808.92	- Other: fungicides	RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
	3808.93	- Other: herbicides, anti-sprouting products and plant-growth regulators	RVC(40) or CTH
	3808.94	- Other: disinfectants	RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is originating
	3808.99	- Other: other	RVC(40) or CTSH provided that at least 50 per cent by weight of the active ingredient or ingredients is

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			originating
3809		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	
	3809.10	- With a basis of amylaceous substances	RVC(40) or CTSH
	3809.91	- Other: of a kind used in the textile or like industries	RVC(40) or CTSH
	3809.92	- Other: of a kind used in the paper or like industries	RVC(40) or CTSH
	3809.93	- Other: of a kind used in the leather or like industries	RVC(40) or CTSH
3810		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	
	3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	RVC(40) or CTH
	3810.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3811		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	
	3811.11	- Anti-knock preparations: based on lead compounds	RVC(40) or CTH
	3811.19	- Anti-knock preparations: other	RVC(40) or CTH
	3811.21	- Additives for lubricating oils: containing petroleum oils or oils obtained from bituminous mineral:	RVC(40) or CTH
	3811.29	- Additives for lubricating oils: other	RVC(40) or CTH
	3811.90	- Other	RVC(40) or CTH
3812		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	
	3812.10	- Prepared rubber accelerators	RVC(40) or CTH
	3812.20	- Compound plasticisers for rubber or plastics	RVC(40) or CTH
	3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	RVC(40) or CTH
3813	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3814	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	RVC(40) or CTH
3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	
	3815.11	- Supported catalysts: with nickel or nickel compounds as the active substance	RVC(40) or CTH
	3815.12	- Supported catalysts: with precious metal or precious metal compounds as the active substance	RVC(40) or CTH
	3815.19	- Supported catalysts: other	RVC(40) or CTH
	3815.90	- Other	RVC(40) or CTH
3816	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	RVC(40) or CTH
3817	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	RVC(40) or CTH
3818	3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	RVC(40) or CTH
3819	3819.00	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	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
3820	3820.00	Anti-freezing preparations and prepared de-icing fluids	RVC(40) or CTH
3821	3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	RVC(40) or CTH
3822	3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	RVC(40) or CTH
3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	
	3823.11	- Industrial monocarboxylic fatty acids; acid oils from refining: stearic acid	RVC(40) or CTSH
	3823.12	- Industrial monocarboxylic fatty acids; acid oils from refining: oleic acid	RVC(40) or CTSH
	3823.13	- Industrial monocarboxylic fatty acids; acid oils from refining: tall oil fatty acids	RVC(40) or CTSH
	3823.19	- Industrial monocarboxylic fatty acids; acid oils from refining: other	RVC(40) or CTSH
	3823.70	- Industrial fatty alcohols	RVC(40) or CTSH
3824		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		industries (including those consisting of mixtures of natural products), not elsewhere specified or included	
	3824.10	- Prepared binders for foundry moulds or cores	RVC(40) or CTSH
	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	RVC(40) or CTSH
	3824.40	- Prepared additives for cements, mortars or concretes	RVC(40) or CTSH
	3824.50	- Non-refractory mortars and concretes	RVC(40) or CTSH
	3824.60	- Sorbitol other than that of subheading 2905.44	RVC(40) or CTSH
	3824.71	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	RVC(40) or CTSH
	3824.72	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	RVC(40) or CTSH
	3824.73	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing hybromofluorocarbons (HBFCs)	RVC(40) or CTSH
	3824.74	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		chlorofluorocarbons (CFCs)	
	3824.75	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing carbon tetrachloride	RVC(40) or CTSH
	3824.76	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing 1,1,1-trichloroethane (methyl chloroform)	RVC(40) or CTSH
	3824.77	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromomethane (methyl bromide) or bromochloromethane	RVC(40) or CTSH
	3824.78	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	RVC(40) or CTSH
	3824.79	- Mixtures containing halogenated derivatives of methane, ethane or propane: other	RVC(40) or CTSH
	3824.81	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing oxirane (ethylene oxide)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3824.82	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	RVC(40) or CTSH
	3824.83	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing tris(2,3-dibromopropyl) phosphate	RVC(40) or CTSH
	3824.90	- Other	RVC(40) or CTSH
3825		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	
	3825.10	- Municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3825.20	- Sewage sludge	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.30	- Clinical waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.41	- Waste organic solvents: halogenated	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.49	- Waste organic solvents: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3825.50	- Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.61	- Other wastes from chemical or allied industries: mainly containing organic constituents	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.69	- Other wastes from chemical or allied industries: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3825.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
3826	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		from bituminous minerals	
CHAPTER 39		PLASTICS AND ARTICLES THEREOF	
3901		Polymers of ethylene, in primary forms	
	3901.10	- Polyethylene having a specific gravity of less than 0.94	RVC(40) or CTH
	3901.20	- Polyethylene having a specific gravity of 0.94 or more	RVC(40) or CTH
	3901.30	- Ethylene-vinyl acetate copolymers	RVC(40) or CTH
	3901.90	- Other	RVC(40) or CTH
3902		Polymers of propylene or of other olefins, in primary forms	
	3902.10	- Polypropylene	RVC(40) or CTH
	3902.20	- Polyisobutylene	RVC(40) or CTH
	3902.30	- Propylene copolymers	RVC(40) or CTH
	3902.90	- Other	RVC(40) or CTH
3903		Polymers of styrene, in primary forms	
	3903.11	- Polystyrene: expansible	RVC(40) or CTH
	3903.19	- Polystyrene: other	RVC(40) or CTH
	3903.20	- Styrene-acrylonitrile (SAN) copolymers	RVC(40) or CTH
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers	RVC(40) or CTH
	3903.90	- Other	RVC(40) or CTH
3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3904.10	- Poly(vinyl chloride), not mixed with any other substances	RVC(40) or CTH
	3904.21	- Other poly(vinyl chloride): non-plasticised	RVC(40) or CTH
	3904.22	- Other poly(vinyl chloride): plasticised	RVC(40) or CTH
	3904.30	- Vinyl chloride-vinyl acetate copolymers	RVC(40) or CTH
	3904.40	- Other vinyl chloride copolymers	RVC(40) or CTH
	3904.50	- Vinylidene chloride polymers	RVC(40) or CTH
	3904.61	- Fluoro-polymers: polytetrafluoroethylene	RVC(40) or CTH
	3904.69	- Fluoro-polymers: other	RVC(40) or CTH
	3904.90	- Other	RVC(40) or CTH
3905		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	
	3905.12	- Poly(vinyl acetate): in aqueous dispersion	RVC(40) or CTH
	3905.19	- Poly(vinyl acetate): other	RVC(40) or CTH
	3905.21	- Vinyl acetate copolymers: in aqueous dispersion	RVC(40) or CTH
	3905.29	- Vinyl acetate copolymers: other	RVC(40) or CTH
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	RVC(40) or CTH
	3905.91	- Other: copolymers	RVC(40) or CTH
	3905.99	- Other: other	RVC(40) or CTH
3906		Acrylic polymers in primary forms	
	3906.10	- Poly(methyl methacrylate)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3906.90	- Other	RVC(40) or CTH
3907		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	
	3907.10	- Polyacetals	RVC(40) or CTH
	3907.20	- Other polyethers	RVC(40) or CTH
	3907.30	- Epoxide resins	RVC(40) or CTH
	3907.40	- Polycarbonates	RVC(40) or CTH
	3907.50	- Alkyd resins	RVC(40) or CTH
	3907.60	- Poly(ethylene terephthalate)	RVC(40) or CTH
	3907.70	- Poly(lactic acid)	RVC(40) or CTH
	3907.91	- Other polyesters: unsaturated	RVC(40) or CTH
	3907.99	- Other polyesters: other	RVC(40) or CTH
3908		Polyamides in primary forms	
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	RVC(40) or CTH
	3908.90	- Other	RVC(40) or CTH
3909		Amino-resins, phenolic resins and polyurethanes, in primary forms	
	3909.10	- Urea resins; thiourea resins	RVC(40) or CTH
	3909.20	- Melamine resins	RVC(40) or CTH
	3909.30	- Other amino-resins	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3909.40	- Phenolic resins	RVC(40) or CTH
	3909.50	- Polyurethanes	RVC(40) or CTH
3910	3910.00	Silicones in primary forms	RVC(40) or CTH
3911		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	RVC(40) or CTH
	3911.90	- Other	RVC(40) or CTH
3912		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	
	3912.11	- Cellulose acetates: non-plasticised	RVC(40) or CTH
	3912.12	- Cellulose acetates: plasticised	RVC(40) or CTH
	3912.20	- Cellulose nitrates (including collodions)	RVC(40) or CTH
	3912.31	- Cellulose ethers: carboxymethylcellulose and its salts	RVC(40) or CTH
	3912.39	- Cellulose ethers: other	RVC(40) or CTH
	3912.90	- Other	RVC(40) or CTH
3913		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		included, in primary forms	
	3913.10	- Alginic acid, its salts and esters	RVC(40) or CTH
	3913.90	- Other	RVC(40) or CTH
3914	3914.00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	RVC(40) or CTH
3915		Waste, parings and scrap, of plastics	
	3915.10	- Of polymers of ethylene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3915.20	- Of polymers of styrene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	3915.30	- Of polymers of vinyl chloride	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3915.90	- Of other plastics	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
3916		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	
	3916.10	- Of polymers of ethylene	RVC(40) or CTH
	3916.20	- Of polymers of vinyl chloride	RVC(40) or CTH
	3916.90	- Of other plastics	RVC(40) or CTH
3917		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	RVC(40) or CTH
	3917.21	- Tubes, pipes and hoses, rigid: of polymers of ethylene	RVC(40) or CTH
	3917.22	- Tubes, pipes and hoses, rigid: of polymers of propylene	RVC(40) or CTH
	3917.23	- Tubes, pipes and hoses, rigid: of polymers of vinyl chloride	RVC(40) or CTH
	3917.29	- Tubes, pipes and hoses, rigid: of other plastics	RVC(40) or CTH
	3917.31	- Other tubes, pipes and hoses: flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3917.32	- Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, without fittings	RVC(40) or CTH
	3917.33	- Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, with fittings	RVC(40) or CTH
	3917.39	- Other tubes, pipes and hoses: other	RVC(40) or CTH
	3917.40	- Fittings	RVC(40) or CTH
3918		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	
	3918.10	- Of polymers of vinyl chloride	RVC(40) or CTH
	3918.90	- Of other plastics	RVC(40) or CTH
3919		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	
	3919.10	- In rolls of a width not exceeding 20 cm	RVC(40) or CTH
	3919.90	- Other	RVC(40) or CTH
3920		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	
	3920.10	- Of polymers of ethylene	RVC(40) or CTH
	3920.20	- Of polymers of propylene	RVC(40) or CTH
	3920.30	- Of polymers of styrene	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3920.43	- Of polymers of vinyl chloride: containing by weight not less than 6 % of plasticisers	RVC(40) or CTH
	3920.49	- Of polymers of vinyl chloride: other	RVC(40) or CTH
	3920.51	- Of acrylic polymers: of poly(methyl methacrylate)	RVC(40) or CTH
	3920.59	- Of acrylic polymers: other	RVC(40) or CTH
	3920.61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of polycarbonates	RVC(40) or CTH
	3920.62	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of poly(ethylene terephthalate)	RVC(40) or CTH
	3920.63	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of unsaturated polyesters	RVC(40) or CTH
	3920.69	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of other polyesters	RVC(40) or CTH
	3920.71	- Of cellulose or its chemical derivatives: of regenerated cellulose	RVC(40) or CTH
	3920.73	- Of cellulose or its chemical derivatives: of cellulose acetate	RVC(40) or CTH
	3920.79	- Of cellulose or its chemical derivatives: of other cellulose derivatives	RVC(40) or CTH
	3920.91	- Of other plastics: of poly(vinyl butyral)	RVC(40) or CTH
	3920.92	- Of other plastics: of polyamides	RVC(40) or CTH
	3920.93	- Of other plastics: of amino-resins	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3920.94	- Of other plastics: of phenolic resins	RVC(40) or CTH
	3920.99	- Of other plastics: of other plastics	RVC(40) or CTH
3921		Other plates, sheets, film, foil and strip, of plastics	
	3921.11	- Cellular: of polymers of styrene	RVC(40) or CTH
	3921.12	- Cellular: of polymers of vinyl chloride	RVC(40) or CTH
	3921.13	- Cellular: of polyurethanes	RVC(40) or CTH
	3921.14	- Cellular: of regenerated cellulose	RVC(40) or CTH
	3921.19	- Cellular: of other plastics	RVC(40) or CTH
	3921.90	- Other	RVC(40) or CTH
3922		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	
	3922.10	- Baths, shower-baths, sinks and wash-basins	RVC(40) or CTH
	3922.20	- Lavatory seats and covers	RVC(40) or CTH
	3922.90	- Other	RVC(40) or CTH
3923		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	
	3923.10	- Boxes, cases, crates and similar articles	RVC(40) or CTH
	3923.21	- Sacks and bags (including cones): of polymers of ethylene	RVC(40) or CTH
	3923.29	- Sacks and bags (including cones): of other plastics	RVC(40) or CTH
	3923.30	- Carboys, bottles, flasks and similar articles	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3923.40	- Spools, cops, bobbins and similar supports	RVC(40) or CTH
	3923.50	- Stoppers, lids, caps and other closures	RVC(40) or CTH
	3923.90	- Other	RVC(40) or CTH
3924		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	
	3924.10	- Tableware and kitchenware	RVC(40) or CTH
	3924.90	- Other	RVC(40) or CTH
3925		Builders' ware of plastics, not elsewhere specified or included	
	3925.10	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	RVC(40) or CTH
	3925.20	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	RVC(40) or CTH
	3925.90	- Other	RVC(40) or CTH
3926		Other articles of plastics and articles of other materials of headings 3901 to 3914	
	3926.10	- Office or school supplies	RVC(40) or CTH
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	RVC(40) or CTH
	3926.30	- Fittings for furniture, coachwork or the like	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	3926.40	- Statuettes and other ornamental articles	RVC(40) or CTH
	3926.90	- Other	RVC(40) or CTH
CHAPTER 40		RUBBER AND ARTICLES THEREOF	
4001		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
	4001.10	- Natural rubber latex, whether or not pre-vulcanised	WO
	4001.21	- Natural rubber in other forms: smoked sheets	WO
	4001.22	- Natural rubber in other forms: technically specified natural rubber (TSNR)	WO
	4001.29	- Natural rubber in other forms: other	WO
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	WO
4002		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip	
	4002.11	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): latex	RVC(40) or CTH
	4002.19	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): other	RVC(40) or CTH
	4002.20	- Butadiene rubber (BR)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4002.31	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): isobutene-isoprene (butyl) rubber (IIR)	RVC(40) or CTH
	4002.39	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): other	RVC(40) or CTH
	4002.41	- Chloroprene (chlorobutadiene) rubber (CR): latex	RVC(40) or CTH
	4002.49	- Chloroprene (chlorobutadiene) rubber (CR): other	RVC(40) or CTH
	4002.51	- Acrylonitrile-butadiene rubber (NBR): latex	RVC(40) or CTH
	4002.59	- Acrylonitrile-butadiene rubber (NBR): other	RVC(40) or CTH
	4002.60	- Isoprene rubber (IR)	RVC(40) or CTH
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	RVC(40) or CTH
	4002.80	- Mixtures of any product of heading 4001 with any product of this heading	RVC(40) or CTH
	4002.91	- Other: latex	RVC(40) or CTH
	4002.99	- Other: other	RVC(40) or CTH
4003	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip	RVC(40) or CTH
4004	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Origin shall be conferred to a good of this subheading that is derived from production or consumption

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			in a Party
4005		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	
	4005.10	- Compounded with carbon black or silica	RVC(40) or CTH
	4005.20	- Solutions; dispersions other than those of subheading 4005.10	RVC(40) or CTH
	4005.91	- Other: plates, sheets and strip	RVC(40) or CTH
	4005.99	- Other: other	RVC(40) or CTH
4006		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	
	4006.10	- "Camel-back" strips for retreading rubber tyres	RVC(40) or CTH
	4006.90	- Other	RVC(40) or CTH
4007	4007.00	Vulcanised rubber thread and cord	RVC(40) or CTH
4008		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	
	4008.11	- Of cellular rubber: plates, sheets and strip	RVC(40) or CTH
	4008.19	- Of cellular rubber: other	RVC(40) or CTH
	4008.21	- Of non-cellular rubber: plates, sheets and strip	RVC(40) or CTH
	4008.29	- Of non-cellular rubber: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4009		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	
	4009.11	- Not reinforced or otherwise combined with other materials: without fittings	RVC(40) or CTH
	4009.12	- Not reinforced or otherwise combined with other materials: with fittings	RVC(40) or CTH
	4009.21	- Reinforced or otherwise combined only with metal: without fittings	RVC(40) or CTH
	4009.22	- Reinforced or otherwise combined only with metal: with fittings	RVC(40) or CTH
	4009.31	- Reinforced or otherwise combined only with textile materials: without fittings	RVC(40) or CTH
	4009.32	- Reinforced or otherwise combined only with textile materials: with fittings	RVC(40) or CTH
	4009.41	- Reinforced or otherwise combined with other materials: without fittings	RVC(40) or CTH
	4009.42	- Reinforced or otherwise combined with other materials: with fittings	RVC(40) or CTH
4010		Conveyor or transmission belts or belting, of vulcanised rubber	
	4010.11	- Conveyor belts or belting: reinforced only with metal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4010.12	- Conveyor belts or belting: reinforced only with textile materials	RVC(40) or CTH
	4010.19	- Conveyor belts or belting: other	RVC(40) or CTH
	4010.31	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	RVC(40) or CTH
	4010.32	- Transmission belts or belting: 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	RVC(40) or CTH
	4010.33	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	RVC(40) or CTH
	4010.34	- Transmission belts or belting: 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	RVC(40) or CTH
	4010.35	- Transmission belts or belting: endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	RVC(40) or CTH
	4010.36	- Transmission belts or belting: endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		198 cm	
	4010.39	- Transmission belts or belting: other	RVC(40) or CTH
4011		New pneumatic tyres, of rubber	
	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	RVC(40) or CTH
	4011.20	- Of a kind used on buses or lorries	RVC(40) or CTH
	4011.30	- Of a kind used on aircraft	RVC(40) or CTH
	4011.40	- Of a kind used on motorcycles	RVC(40) or CTH
	4011.50	- Of a kind used on bicycles	RVC(40) or CTH
	4011.61	- Other, having a “herring-bone” or similar tread: of a kind used on agricultural or forestry vehicles and machines	RVC(40) or CTH
	4011.62	- Other, having a “herring-bone” or similar tread: of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	RVC(40) or CTH
	4011.63	- Other, having a “herring-bone” or similar tread: of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	RVC(40) or CTH
	4011.69	- Other, having a “herring-bone” or similar tread: other	RVC(40) or CTH
	4011.92	- Other: of a kind used on agricultural or forestry vehicles and machines	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4011.93	- Other: of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	RVC(40) or CTH
	4011.94	- Other: of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	RVC(40) or CTH
	4011.99	- Other: other	RVC(40) or CTH
4012		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	
	4012.11	- Retreaded tyres: of a kind used on motor cars (including station wagons and racing cars)	RVC(40) or CTH
	4012.12	- Retreaded tyres: of a kind used on buses or lorries	RVC(40) or CTH
	4012.13	- Retreaded tyres: of a kind used on aircraft	RVC(40) or CTH
	4012.19	- Retreaded tyres: other	RVC(40) or CTH
	4012.20	- Used pneumatic tyres	RVC(40) or CTH
	4012.90	- Other	RVC(40) or CTH
4013		Inner tubes, of rubber	
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	RVC(40) or CTH
	4013.20	- Of a kind used on bicycles	RVC(40) or CTH
	4013.90	- Other	RVC(40) or CTH
4014		Hygienic or pharmaceutical articles (including teats), of	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		vulcanised rubber other than hard rubber, with or without fittings of hard rubber	
	4014.10	- Sheath contraceptives	RVC(40) or CTH
	4014.90	- Other	RVC(40) or CTH
4015		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	
	4015.11	- Gloves, mittens and mitts: surgical	RVC(40) or CTH
	4015.19	- Gloves, mittens and mitts: other	RVC(40) or CTH
	4015.90	- Other	RVC(40) or CTH
4016		Other articles of vulcanised rubber other than hard rubber	
	4016.10	- Of cellular rubber	RVC(40) or CTH
	4016.91	- Other: floor coverings and mats	RVC(40) or CTH
	4016.92	- Other: erasers	RVC(40) or CTH
	4016.93	- Other: gaskets, washers and other seals	RVC(40) or CTH
	4016.94	- Other: boat or dock fenders, whether or not inflatable	RVC(40) or CTH
	4016.95	- Other: other inflatable articles	RVC(40) or CTH
	4016.99	- Other: other	RVC(40) or CTH
4017	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	RVC(40) or CTH
CHAPTER 41		RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4101		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	
	4101.20	- 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	RVC(40) or CTH
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	RVC(40) or CTH
	4101.90	- Other, including butts, bends and bellies	RVC(40) or CTH
4102		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter	
	4102.10	- With wool on	RVC(40) or CTH
	4102.21	- Without wool on: pickled	RVC(40) or CTH
	4102.29	- Without wool on: other	RVC(40) or CTH
4103		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4103.20	- Of reptiles	RVC(40) or CTH
	4103.30	- Of swine	RVC(40) or CTH
	4103.90	- Other	RVC(40) or CTH
4104		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	
	4104.11	- In the wet state (including wet-blue): full grains, unsplit; grain splits	RVC(40) or CTH
	4104.19	- In the wet state (including wet-blue): other	RVC(40) or CTH
	4104.41	- In the dry state (crust): full grains, unsplit; grain splits	RVC(40) or CTSH
	4104.49	- In the dry state (crust): other	RVC(40) or CTSH, except from 4104.41
4105		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
	4105.10	- In the wet state (including wet-blue)	RVC(40) or CTH
	4105.30	- In the dry state (crust)	RVC(40) or CTSH
4106		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	
	4106.21	- Of goats or kids: in the wet state (including wet-blue)	RVC(40) or CTH
	4106.22	- Of goats or kids: in the dry state (crust)	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4106.31	- Of swine: in the wet state (including wet-blue)	RVC(40) or CTH
	4106.32	- Of swine: in the dry state (crust)	RVC(40) or CTSH
	4106.40	- Of reptiles	RVC(40) or CTH or No change in tariff classification is required provided that there is a change from the wet state to the dry state
	4106.91	- Other: in the wet state (including wet-blue)	RVC(40) or CTH
	4106.92	- Other: in the dry state (crust)	RVC(40) or CTSH
4107		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	
	4107.11	- Whole hides and skins: full grains, unsplit	RVC(40) or CTH
	4107.12	- Whole hides and skins: grain splits	RVC(40) or CTH
	4107.19	- Whole hides and skins: other	RVC(40) or CTH
	4107.91	- Other, including sides: full grains, unsplit	RVC(40) or CTH
	4107.92	- Other, including sides: grain splits	RVC(40) or CTH
	4107.99	- Other, including sides: other	RVC(40) or CTH
4112	4112.00	Leather further prepared after tanning or crusting, including	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	
4113		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	
	4113.10	- Of goats or kids	RVC(40) or CTH
	4113.20	- Of swine	RVC(40) or CTH
	4113.30	- Of reptiles	RVC(40) or CTH
	4113.90	- Other	RVC(40) or CTH
4114		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	
	4114.10	- Chamois (including combination chamois) leather	RVC(40) or CTH
	4114.20	- Patent leather and patent laminated leather; metallised leather	RVC(40) or CTH
4115		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	
	4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	RVC(40) or CTH
CHAPTER 42		ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
4201	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	RVC(40) or CTH
4202		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4202.11	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: with outer surface of leather or of composition leather	RVC(40) or CC
	4202.12	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: with outer surface of plastics or of textile materials	RVC(40) or CC
	4202.19	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: other	RVC(40) or CC
	4202.21	- Handbags, whether or not with shoulder strap, including those without handle: with outer surface of leather or of composition leather	RVC(40) or CC
	4202.22	- Handbags, whether or not with shoulder strap, including those without handle: with outer surface of plastic sheeting or of textile materials	RVC(40) or CC
	4202.29	- Handbags, whether or not with shoulder strap, including those without handle: other	RVC(40) or CC
	4202.31	- Articles of a kind normally carried in the pocket or in the handbag: with outer surface of leather or of composition leather	RVC(40) or CC
	4202.32	- Articles of a kind normally carried in the pocket or in the handbag: with outer surface of plastic sheeting or of textile materials	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4202.39	- Articles of a kind normally carried in the pocket or in the handbag: other	RVC(40) or CC
	4202.91	- Other: with outer surface of leather or of composition leather	RVC(40) or CC
	4202.92	- Other: with outer surface of plastic sheeting or of textile materials	RVC(40) or CC
	4202.99	- Other: other	RVC(40) or CC
4203		Articles of apparel and clothing accessories, of leather or of composition leather	
	4203.10	- Articles of apparel	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4203.21	- Gloves, mittens and mitts: specially designed for use in sports	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4203.29	- Gloves, mittens and mitts: other	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4203.30	- Belts and bandoliers	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4203.40	- Other clothing accessories	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
4205	4205.00	Other articles of leather or of composition leather	RVC(40) or CTH
4206	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	RVC(40) or CTH
CHAPTER 43		FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103	
	4301.10	- Of mink, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.60	- Of fox, whole, with or without head, tail or paws	RVC(40) or CTH
	4301.80	- Other furskins, whole, with or without head, tail or paws	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	RVC(40) or CTH
4302		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	
	4302.11	- Whole skins, with or without head, tail or paws, not assembled: of mink	RVC(40) or CTH
	4302.19	- Whole skins, with or without head, tail or paws, not assembled: other	RVC(40) or CTH
	4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	RVC(40) or CTH
	4302.30	- Whole skins and pieces or cuttings thereof, assembled	RVC(40) or CTH
4303		Articles of apparel, clothing accessories and other articles of furskin	
	4303.10	- Articles of apparel and clothing accessories	RVC(40) provided that the good is cut or knit to shape and assembled in one or more of the Parties or CTH
	4303.90	- Other	RVC(40) or CTH
4304	4304.00	- Artificial fur and articles thereof	RVC(40) or CTH
CHAPTER 44		WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4401		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
	4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	RVC(40) or CTH
	4401.21	- Wood in chips or particles: coniferous	RVC(40) or CTH
	4401.22	- Wood in chips or particles: non-coniferous	RVC(40) or CTH
	4401.31	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: wood pellets	RVC(40) or CTH
	4401.39	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: other	RVC(40) or CTH
4402		Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
	4402.10	- Of bamboo	RVC(40) or CTH
	4402.90	- Other	RVC(40) or CTH
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
	4403.10	- Treated with paint, stains, creosote or other preservatives	RVC(40) or CTH
	4403.20	- Other, coniferous	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4403.41	- Other, of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4403.49	- Other, of tropical wood specified in Subheading Note 2 to this Chapter: other	RVC(40) or CTH
	4403.91	- Other: of oak (Quercus spp.)	RVC(40) or CTH
	4403.92	- Other: of beech (Fagus spp.)	RVC(40) or CTH
	4403.99	- Other: other	RVC(40) or CTH
4404		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like	
	4404.10	- Coniferous	RVC(40) or CTH
	4404.20	- Non-coniferous	RVC(40) or CTH
4405	4405.00	Wood wool; wood flour	RVC(40) or CTH
4406		Railway or tramway sleepers (cross-ties) of wood	
	4406.10	- Not impregnated	RVC(40) or CTH
	4406.90	- Other	RVC(40) or CTH
4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		exceeding 6 mm	
	4407.10	- Coniferous	RVC(40) or CTH
	4407.21	- Of tropical wood specified in Subheading Note 2 to this Chapter: Mahogany (Swietenia spp.)	RVC(40) or CTH
	4407.22	- Of tropical wood specified in Subheading Note 2 to this Chapter: Virola, Imbuia and Balsa	RVC(40) or CTH
	4407.25	- Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4407.26	- Of tropical wood specified in Subheading Note 2 to this Chapter: White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	RVC(40) or CTH
	4407.27	- Of tropical wood specified in Subheading Note 2 to this Chapter: Sapelli	RVC(40) or CTH
	4407.28	- Of tropical wood specified in Subheading Note 2 to this Chapter: Iroko	RVC(40) or CTH
	4407.29	- Of tropical wood specified in Subheading Note 2 to this Chapter: other	RVC(40) or CTH
	4407.91	- Other: of oak (Quercus spp.)	RVC(40) or CTH
	4407.92	- Other: of beech (Fagus spp.)	RVC(40) or CTH
	4407.93	- Other: of maple (Acer spp.)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4407.94	- Other: of cherry (<i>Prunus</i> spp.)	RVC(40) or CTH
	4407.95	- Other: of ash (<i>Fraxinus</i> spp.)	RVC(40) or CTH
	4407.99	- Other: other	RVC(40) or CTH
4408		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	
	4408.10	- Coniferous	RVC(40) or CTH
	4408.31	- Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	RVC(40) or CTH
	4408.39	- Of tropical wood specified in Subheading Note 2 to this Chapter: other	RVC(40) or CTH
	4408.90	- Other	RVC(40) or CTH
4409		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	
	4409.10	- Coniferous	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4409.21	- Non-coniferous: of bamboo	RVC(40) or CTH
	4409.29	- Non-coniferous: other	RVC(40) or CTH
4410		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	
	4410.11	- Of wood: particle board	RVC(40) or CTH
	4410.12	- Of wood: oriented strand board (OSB)	RVC(40) or CTH
	4410.19	- Of wood: other	RVC(40) or CTH
	4410.90	- Other	RVC(40) or CTH
4411		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	
	4411.12	- Medium density fibreboard (MDF): of a thickness not exceeding 5 mm	RVC(40) or CTH
	4411.13	- Medium density fibreboard (MDF): of a thickness exceeding 5 mm but not exceeding 9 mm	RVC(40) or CTH
	4411.14	- Medium density fibreboard (MDF): of a thickness exceeding 9 mm	RVC(40) or CTH
	4411.92	- Other: of a density exceeding 0.8 g/cm ³	RVC(40) or CTH
	4411.93	- Other: of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4411.94	- Other: of a density not exceeding 0.5 g/cm ³	RVC(40) or CTH
4412		Plywood, veneered panels and similar laminated wood	
	4412.10	- Of bamboo	RVC(40) or CTH
	4412.31	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: with at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	RVC(40) or CTH
	4412.32	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: other, with at least one outer ply of non-coniferous wood	RVC(40) or CTH
	4412.39	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: other	RVC(40) or CTH
	4412.94	- Other: blockboard, laminboard and battenboard	RVC(40) or CTH
	4412.99	- Other: other	RVC(40) or CTH
4413	4413.00	Densified wood, in blocks, plates, strips or profile shapes	RVC(40) or CTH
4414	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects	RVC(40) or CTH
4415		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4415.20	- Pallets, box pallets and other load boards; pallet collars	RVC(40) or CTH
4416	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	RVC(40) or CTH
4417	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	RVC(40) or CTH
4418		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	
	4418.10	- Windows, French-windows and their frames	RVC(40) or CTH
	4418.20	- Doors and their frames and thresholds	RVC(40) or CTH
	4418.40	- Shuttering for concrete constructional work	RVC(40) or CTH
	4418.50	- Shingles and shakes	RVC(40) or CTH
	4418.60	- Posts and beams	RVC(40) or CTH
	4418.71	- Assembled flooring panels: for mosaic floors	RVC(40) or CTH
	4418.72	- Assembled flooring panels: other, multilayer	RVC(40) or CTH
	4418.79	- Assembled flooring panels: other	RVC(40) or CTH
	4418.90	- Other	RVC(40) or CTH
4419	4419.00	Tableware and kitchenware, of wood	RVC(40) or CTH
4420		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		not falling in Chapter 94	
	4420.10	- Statuettes and other ornaments, of wood	RVC(40) or CTH
	4420.90	- Other	RVC(40) or CTH
4421		Other articles of wood	
	4421.10	- Clothes hangers	RVC(40) or CTH
	4421.90	- Other	RVC(40) or CTH
CHAPTER 45		CORK AND ARTICLES OF CORK	
4501		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	
	4501.10	- Natural cork, raw or simply prepared	RVC(40) or CTH
	4501.90	- Other	RVC(40) or CTH
4502	4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	RVC(40) or CTH
4503		Articles of natural cork	
	4503.10	- Corks and stoppers	RVC(40) or CTH
	4503.90	- Other	RVC(40) or CTH
4504		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	
	4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4504.90	- Other	RVC(40) or CTH
CHAPTER 46		MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
4601		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	
	4601.21	- Mats, matting and screens of vegetable materials: of bamboo	RVC(40) or CTH
	4601.22	- Mats, matting and screens of vegetable materials: of rattan	RVC(40) or CTH
	4601.29	- Mats, matting and screens of vegetable materials: other	RVC(40) or CTH
	4601.92	- Other: of bamboo	RVC(40) or CTH
	4601.93	- Other: of rattan	RVC(40) or CTH
	4601.94	- Other: of other vegetable materials	RVC(40) or CTH
	4601.99	- Other	RVC(40) or CTH
4602		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	
	4602.11	- Of vegetable materials: of bamboo	RVC(40) or CTH
	4602.12	- Of vegetable materials: of rattan	RVC(40) or CTH
	4602.19	- Of vegetable materials: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4602.90	- Other	RVC(40) or CTH
CHAPTER 47		PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
4701	4701.00	Mechanical wood pulp	RVC(40) or CTH
4702	4702.00	Chemical wood pulp, dissolving grades	RVC(40) or CTH
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades	
	4703.11	- Unbleached: coniferous	RVC(40) or CTH
	4703.19	- Unbleached: non-coniferous	RVC(40) or CTH
	4703.21	- Semi-bleached or bleached: coniferous	RVC(40) or CTSH
	4703.29	- Semi-bleached or bleached: non-coniferous	RVC(40) or CTSH
4704		Chemical wood pulp, sulphite, other than dissolving grades	
	4704.11	- Unbleached: coniferous	RVC(40) or CTH
	4704.19	- Unbleached: non-coniferous	RVC(40) or CTH
	4704.21	- Semi-bleached or bleached: coniferous	RVC(40) or CTSH
	4704.29	- Semi-bleached or bleached: non-coniferous	RVC(40) or CTSH
4705	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	RVC(40) or CTH
4706		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	
	4706.10	- Cotton linters pulp	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	RVC(40) or CTH
	4706.30	- Other, of bamboo	RVC(40) or CTH
	4706.91	- Other: mechanical	RVC(40) or CTH
	4706.92	- Other: chemical	RVC(40) or CTH
	4706.93	- Other: obtained by a combination of mechanical and chemical processes	RVC(40) or CTH
4707		Recovered (waste and scrap) paper or paperboard	
	4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	RVC(40) or CTH
	4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	RVC(40) or CTH
	4707.30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	RVC(40) or CTH
	4707.90	- Other, including unsorted waste and scrap	RVC(40) or CTH
CHAPTER 48		PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	
4801	4801.00	Newsprint, in rolls or sheets	RVC(40) or CTH
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		(including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	
	4802.10	- Hand-made paper and paperboard	RVC(40) or CTH
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	RVC(40) or CTH
	4802.40	- Wallpaper base	RVC(40) or CTH
	4802.54	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing less than 40 g/m ²	RVC(40) or CTH
	4802.55	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	RVC(40) or CTH
	4802.56	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4802.57	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: other, weighing 40 g/m2 or more but not more than 150 g/m2	RVC(40) or CTH
	4802.58	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing more than 150 g/m2	RVC(40) or CTH
	4802.61	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: in rolls	RVC(40) or CTH
	4802.62	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH
	4802.69	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4803	4803.00	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-decorated or printed, in rolls or sheets	RVC(40) or CTH
4804		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	
	4804.11	- Kraftliner: unbleached	RVC(40) or CTH
	4804.19	- Kraftliner: other	RVC(40) or CTH
	4804.21	- Sack kraft paper: unbleached	RVC(40) or CTH
	4804.29	- Sack kraft paper: other	RVC(40) or CTH
	4804.31	- Other kraft paper and paperboard weighing 150 g/m2 or less: unbleached	RVC(40) or CTH
	4804.39	- Other kraft paper and paperboard weighing 150 g/m2 or less: other	RVC(40) or CTH
	4804.41	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: unbleached	RVC(40) or CTH
	4804.42	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: bleached uniformly throughout the mass and of which more than 95 % by weight of the total	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		fibre content consists of wood fibres obtained by a chemical process	
	4804.49	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2: other	RVC(40) or CTH
	4804.51	- Other kraft paper and paperboard weighing 225 g/m2 or more: unbleached	RVC(40) or CTH
	4804.52	- Other kraft paper and paperboard weighing 225 g/m2 or more: 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	RVC(40) or CTH
	4804.59	- Other kraft paper and paperboard weighing 225 g/m2 or more: other	RVC(40) or CTH
4805		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	
	4805.11	- Fluting paper: semi-chemical fluting paper	RVC(40) or CTH
	4805.12	- Fluting paper: straw fluting paper	RVC(40) or CTH
	4805.19	- Fluting paper: other	RVC(40) or CTH
	4805.24	- Testliner (recycled liner board): weighing 150 g/m2 or less	RVC(40) or CTH
	4805.25	- Testliner (recycled liner board): weighing more than 150 g/m2	RVC(40) or CTH
	4805.30	- Sulphite wrapping paper	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4805.40	- Filter paper and paperboard	RVC(40) or CTH
	4805.50	- Felt paper and paperboard	RVC(40) or CTH
	4805.91	- Other: weighing 150 g/m2 or less	RVC(40) or CTH
	4805.92	- Other: weighing more than 150 g/m2 but less than 225 g/m2	RVC(40) or CTH
	4805.93	- Other: weighing 225 g/m2 or more	RVC(40) or CTH
4806		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	
	4806.10	- Vegetable parchment	RVC(40) or CTH
	4806.20	- Greaseproof papers	RVC(40) or CTH
	4806.30	- Tracing papers	RVC(40) or CTH
	4806.40	- Glassine and other glazed transparent or translucent papers	RVC(40) or CTH
4807	4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	RVC(40) or CTH
4808		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	
	4808.10	- Corrugated paper and paperboard, whether or not perforated	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	RVC(40) or CTH, except from 4804
	4808.90	- Other	RVC(40) or CTH
4809		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	
	4809.20	- Self-copy paper	RVC(40) or CTH
	4809.90	- Other	RVC(40) or CTH
4810		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	
	4810.13	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: in rolls	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4810.14	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	RVC(40) or CTH
	4810.19	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: other	RVC(40) or CTH
	4810.22	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: light-weight coated paper	RVC(40) or CTH
	4810.29	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: other	RVC(40) or CTH
	4810.31	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: bleached uniformly throughout the mass and of which more than 95 % by weight of	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	
	4810.32	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	RVC(40) or CTH
	4810.39	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: other	RVC(40) or CTH
	4810.92	- Other paper and paperboard: multi-ply	RVC(40) or CTH
	4810.99	- Other paper and paperboard: other	RVC(40) or CTH
4811		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810	
	4811.10	- Tarred, bituminised or asphalted paper and paperboard	RVC(40) or CTH
	4811.41	- Gummed or adhesive paper and paperboard: self-adhesive	RVC(40) or CTH
	4811.49	- Gummed or adhesive paper and paperboard: other	RVC(40) or CTH
	4811.51	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): bleached, weighing more than	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		150 g/m2	
	4811.59	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): other	RVC(40) or CTH
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	RVC(40) or CTH
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	RVC(40) or CTH
4812	4812.00	Filter blocks, slabs and plates, of paper pulp	RVC(40) or CTH
4813		Cigarette paper, whether or not cut to size or in the form of booklets or tubes	
	4813.10	- In the form of booklets or tubes	RVC(40) or CTH
	4813.20	- In rolls of a width not exceeding 5 cm	RVC(40) or CTH
	4813.90	- Other	RVC(40) or CTH
4814		Wallpaper and similar wall coverings; window transparencies of paper	
	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	RVC(40) or CTH
	4814.90	- Other	RVC(40) or CTH
4816		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		stencils and offset plates, of paper, whether or not put up in boxes	
	4816.20	- Self-copy paper	RVC(40) or CTH, except from 4809
	4816.90	- Other	RVC(40) or CTH, except from 4809
4817		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	
	4817.10	- Envelopes	RVC(40) or CTH
	4817.20	- Letter cards, plain postcards and correspondence cards	RVC(40) or CTH
	4817.30	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	RVC(40) or CTH
4818		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		webs of cellulose fibres	
	4818.10	- Toilet paper	RVC(40) or CTH
	4818.20	- Handkerchiefs, cleansing or facial tissues and towels	RVC(40) or CTH
	4818.30	- Tablecloths and serviettes	RVC(40) or CTH
	4818.50	- Articles of apparel and clothing accessories	RVC(40) or CTH
	4818.90	- Other	RVC(40) or CTH
4819		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	
	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	RVC(40) or CTH
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	RVC(40) or CTH
	4819.30	- Sacks and bags, having a base of a width of 40 cm or more	RVC(40) or CTH
	4819.40	- Other sacks and bags, including cones	RVC(40) or CTH
	4819.50	- Other packing containers, including record sleeves	RVC(40) or CTH
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4820		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	RVC(40) or CTH
	4820.20	- Exercise books	RVC(40) or CTH
	4820.30	- Binders (other than book covers), folders and file covers	RVC(40) or CTH
	4820.40	- Manifold business forms and interleaved carbon sets	RVC(40) or CTH
	4820.50	- Albums for samples or for collections	RVC(40) or CTH
	4820.90	- Other	RVC(40) or CTH
4821		Paper or paperboard labels of all kinds, whether or not printed	
	4821.10	- Printed	RVC(40) or CTH
	4821.90	- Other	RVC(40) or CTH
4822		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		hardened)	
	4822.10	- Of a kind used for winding textile yarn	RVC(40) or CTH
	4822.90	- Other	RVC(40) or CTH
4823		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	
	4823.20	- Filter paper and paperboard	RVC(40) or CTH, except from 4805.40
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus	RVC(40) or CTH
	4823.61	- Trays, dishes, plates, cups and the like, of paper or paperboard: of bamboo	RVC(40) or CTH
	4823.69	- Trays, dishes, plates, cups and the like, of paper or paperboard: other	RVC(40) or CTH
	4823.70	- Moulded or pressed articles of paper pulp	RVC(40) or CTH
	4823.90	- Other	RVC(40) or CTH
CHAPTER 49		PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	
4901		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	
	4901.10	- In single sheets, whether or not folded	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	4901.91	- Other: dictionaries and encyclopaedias, and serial instalments thereof	RVC(40) or CTH
	4901.99	- Other: other	RVC(40) or CTH
4902		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	
	4902.10	- Appearing at least four times a week	RVC(40) or CTH
	4902.90	- Other	RVC(40) or CTH
4903	4903.00	Children's picture, drawing or colouring books	RVC(40) or CTH
4904	4904.00	Music, printed or in manuscript, whether or not bound or illustrated	RVC(40) or CTH
4905		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	
	4905.10	- Globes	RVC(40) or CTH
	4905.91	- Other: in book form	RVC(40) or CTH
	4905.99	- Other: other	RVC(40) or CTH
4906	4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the forgoing	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
4907	4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	RVC(40) or CTH
4908		Transfers (decalcomanias)	
	4908.10	- Transfers (decalcomanias), vitrifiable	RVC(40) or CTH
	4908.90	- Other	RVC(40) or CTH
4909	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	RVC(40) or CTH
4910	4910.00	Calendars of any kind, printed, including calendar blocks	RVC(40) or CTH
4911		Other printed matter, including printed pictures and photographs	
	4911.10	- Trade advertising material, commercial catalogues and the like	RVC(40) or CTH
	4911.91	- Other: pictures, designs and photographs	RVC(40) or CTH
	4911.99	- Other: other	RVC(40) or CTH
CHAPTER 50		SILK Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
5001	5001.00	Silk-worm cocoons suitable for reeling	CC
5002	5002.00	Raw silk (not thrown)	CC
5003	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	CC
5004	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	RVC(40) or CTH, except from 5002
5005	5005.00	Yarn spun from silk waste, not put up for retail sale	RVC(40) or CTH
5006	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	RVC(40) or CTH, except from 5004 or 5005
5007		Woven fabrics of silk or of silk waste	
	5007.10	- Fabrics of noil silk	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			one or more of the Parties to render it directly usable
	5007.20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5007.90	- Other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 51		WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5101		Wool, not carded or combed	
	5101.11	- Greasy, including fleece-washed wool: shorn wool	RVC(40) or CC
	5101.19	- Greasy, including fleece-washed wool: other	RVC(40) or CC
	5101.21	- Degreased, not carbonised: shorn wool	RVC(40) or CC
	5101.29	- Degreased, not carbonised: other	RVC(40) or CC
	5101.30	- Carbonised	RVC(40) or CC
5102		Fine or coarse animal hair, not carded or combed	
	5102.11	- Fine animal hair: of Kashmir (cashmere) goats	RVC(40) or CC
	5102.19	- Fine animal hair: other	RVC(40) or CC
	5102.20	- Coarse animal hair	RVC(40) or CC
5103		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	
	5103.10	- Noils of wool or of fine animal hair	RVC(40) or CC
	5103.20	- Other waste of wool or of fine animal hair	Origin shall be conferred to a good of this subheading that is derived from

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			production or consumption in a Party
	5103.30	- Waste of coarse animal hair	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
5104	5104.00	Garnetted stock of wool or of fine or coarse animal hair	RVC(40) or CTH
5105		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	
	5105.10	- Carded wool	RVC(40) or CC
	5105.21	- Wool tops and other combed wool: combed wool in fragments	RVC(40) or CC
	5105.29	- Wool tops and other combed wool: other	RVC(40) or CC
	5105.31	- Fine animal hair, carded or combed: of Kashmir (cashmere) goats	RVC(40) or CC
	5105.39	- Fine animal hair, carded or combed: other	RVC(40) or CC
	5105.40	- Coarse animal hair, carded or combed	RVC(40) or CC
5106		Yarn of carded wool, not put up for retail sale	
	5106.10	- Containing 85 % or more by weight of wool	CTH
	5106.20	- Containing less than 85 % by weight of wool	CTH
5107		Yarn of combed wool, not put up for retail sale	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5107.10	- Containing 85 % or more by weight of wool	CTH
	5107.20	- Containing less than 85 % by weight of wool	CTH
5108		Yarn of fine animal hair (carded or combed), not put up for retail sale	
	5108.10	- Carded	CTH
	5108.20	- Combed	CTH
5109		Yarn of wool or of fine animal hair, put up for retail sale	
	5109.10	- Containing 85 % or more by weight of wool or of fine animal hair	CTH, except from 5106 through 5108
	5109.90	- Other	CTH, except from 5106 through 5108
5110	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	CTH
5111		Woven fabrics of carded wool or of carded fine animal hair	
	5111.11	- Containing 85 % or more by weight of wool or of fine animal hair: of a weight not exceeding 300 g/m ²	CTH
	5111.19	- Containing 85 % or more by weight of wool or of fine animal hair: other	CTH
	5111.20	- Other, mixed mainly or solely with man-made filaments	CTH
	5111.30	- Other, mixed mainly or solely with man-made staple fibres	CTH
	5111.90	- Other	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5112		Woven fabrics of combed wool or of combed fine animal hair	
	5112.11	- Containing 85 % or more by weight of wool or of fine animal hair: of a weight not exceeding 200 g/m ²	CTH
	5112.19	- Containing 85 % or more by weight of wool or of fine animal hair: other	CTH
	5112.20	- Other, mixed mainly or solely with man-made filaments	CTH
	5112.30	- Other, mixed mainly or solely with man-made staple fibres	CTH
	5112.90	- Other	CTH
5113	5113.00	Woven fabrics of coarse animal hair or of horsehair	CTH
CHAPTER 52		COTTON	
		Chapter Note:	
		For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix	
5201	5201.00	Cotton, not carded or combed	RVC(40) or CC
5202		Cotton waste (including yarn waste and garnetted stock)	
	5202.10	- Yarn waste (including thread waste)	Origin shall be conferred to a good of this subheading that is derived from

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			production or consumption in a Party
	5202.91	- Other: garnetted stock	RVC(40) or CTH
	5202.99	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
5203	5203.00	Cotton, carded or combed	RVC(40) or CC
5204		Cotton sewing thread, whether or not put up for retail sale	
	5204.11	- Not put up for retail sale: containing 85 % or more by weight of cotton	CTH, except from 5205 or 5206
	5204.19	- Not put up for retail sale: other	CTH, except from 5205 or 5206
	5204.20	- Put up for retail sale	CTH, except from 5205 or 5206
5205		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale	
	5205.11	- Single yarn, of uncombed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5205.12	- Single yarn, of uncombed fibres: measuring less than 714.29	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
	5205.13	- Single yarn, of uncombed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5205.14	- Single yarn, of uncombed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5205.15	- Single yarn, of uncombed fibres: measuring less than 125 decitex (exceeding 80 metric number)	CTH
	5205.21	- Single yarn, of combed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5205.22	- Single yarn, of combed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5205.23	- Single yarn, of combed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5205.24	- Single yarn, of combed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5205.26	- Single yarn, of combed fibres: measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH
	5205.27	- Single yarn, of combed fibres: measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	CTH
	5205.28	- Single yarn, of combed fibres: measuring less than 83.33 decitex (exceeding 120 metric number)	CTH
	5205.31	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5205.32	- Multiple (folded) or cabled yarn, of uncombed fibres: 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)	CTH
	5205.33	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5205.34	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		80 metric number per single yarn)	
	5205.35	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
	5205.41	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5205.42	- Multiple (folded) or cabled yarn, of combed fibres: 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)	CTH
	5205.43	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5205.44	- Multiple (folded) or cabled yarn, of combed fibres: 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)	CTH
	5205.46	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 125 decitex but not less than 106.38	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	
	5205.47	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	CTH
	5205.48	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH
5206		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale	
	5206.11	- Single yarn, of uncombed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5206.12	- Single yarn, of uncombed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5206.13	- Single yarn, of uncombed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5206.14	- Single yarn, of uncombed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		number but not exceeding 80 metric number)	
	5206.15	- Single yarn, of uncombed fibres: measuring less than 125 decitex (exceeding 80 metric number)	CTH
	5206.21	- Single yarn, of combed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
	5206.22	- Single yarn, of combed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH
	5206.23	- Single yarn, of combed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH
	5206.24	- Single yarn, of combed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
	5206.25	- Single yarn, of combed fibres: measuring less than 125 decitex (exceeding 80 metric number)	CTH
	5206.31	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5206.32	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 714.29 decitex but not less	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	
	5206.33	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	CTH
	5206.34	- Multiple (folded) or cabled yarn, of uncombed fibres: 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)	CTH
	5206.35	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
	5206.41	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
	5206.42	- Multiple (folded) or cabled yarn, of combed fibres: 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)	CTH
	5206.43	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	
	5206.44	- Multiple (folded) or cabled yarn, of combed fibres: 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)	CTH
	5206.45	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
5207		Cotton yarn (other than sewing thread) put up for retail sale	
	5207.10	- Containing 85 % or more by weight of cotton	CTH, except from 5205 or 5206
	5207.90	- Other	CTH, except from 5205 or 5206
5208		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2	
	5208.11	- Unbleached: plain weave, weighing not more than 100 g/m2	RVC(40) or CTH
	5208.12	- Unbleached: plain weave, weighing more than 100 g/m2	RVC(40) or CTH
	5208.13	- Unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.19	- Unbleached: other fabrics	RVC(40) or CTH
	5208.21	- Bleached: plain weave, weighing not more than 100 g/m2	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5208.22	- Bleached: plain weave, weighing more than 100 g/m2	RVC(40) or CTH
	5208.23	- Bleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.29	- Bleached: other fabrics	RVC(40) or CTH
	5208.31	- Dyed: plain weave, weighing not more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5208.32	- Dyed: plain weave, weighing more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5208.33	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5208.39	- Dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			processes in the territory of one or more of the Parties to render it directly usable
	5208.41	- Of yarns of different colours: plain weave, weighing not more than 100 g/m ²	RVC(40) or CTH
	5208.42	- Of yarns of different colours: plain weave, weighing more than 100 g/m ²	RVC(40) or CTH
	5208.43	- Of yarns of different colours: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5208.49	- Of yarns of different colours: other fabrics	RVC(40) or CTH
	5208.51	- Printed: plain weave, weighing not more than 100 g/m ²	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5208.52	- Printed: plain weave, weighing more than 100 g/m2	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5208.59	- Printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5209		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5209.11	- Unbleached: plain weave	RVC(40) or CTH
	5209.12	- Unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.19	- Unbleached: other fabrics	RVC(40) or CTH
	5209.21	- Bleached: plain weave	RVC(40) or CTH
	5209.22	- Bleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.29	- Bleached: other fabrics	RVC(40) or CTH
	5209.31	- Dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.32	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.39	- Dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.41	- Of yarns of different colours: plain weave	RVC(40) or CTH
	5209.42	- Of yarns of different colours: denim	RVC(40) or CTH
	5209.43	- Of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5209.49	- Of yarns of different colours: other fabrics	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5209.51	- Printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5209.52	- Printed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5209.59	- Printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5210		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2	
	5210.11	- Unbleached: plain weave	RVC(40) or CTH
	5210.19	- Unbleached: other fabrics	RVC(40) or CTH
	5210.21	- Bleached: plain weave	RVC(40) or CTH
	5210.29	- Bleached: other fabrics	RVC(40) or CTH
	5210.31	- Dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.32	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.39	- Dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.41	- Of yarns of different colours: plain weave	RVC(40) or CTH
	5210.49	- Of yarns of different colours: other fabrics	RVC(40) or CTH
	5210.51	- Printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5210.59	- Printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5211		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2	
	5211.11	- Unbleached: plain weave	RVC(40) or CTH
	5211.12	- Unbleached: 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5211.19	- Unbleached: other fabrics	RVC(40) or CTH
	5211.20	- Bleached	RVC(40) or CTH
	5211.31	- Dyed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5211.32	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5211.39	- Dyed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			processes in the territory of one or more of the Parties to render it directly usable
	5211.41	- Of yarns of different colours: plain weave	RVC(40) or CTH
	5211.42	- Of yarns of different colours: denim	RVC(40) or CTH
	5211.43	- Of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	RVC(40) or CTH
	5211.49	- Of yarns of different colours: other fabrics	RVC(40) or CTH
	5211.51	- Printed: plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5211.52	- Printed: 3-thread or 4-thread twill, including cross twill	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5211.59	- Printed: other fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5212		Other woven fabrics of cotton	
	5212.11	- Weighing not more than 200 g/m2: unbleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5212.12	- Weighing not more than 200 g/m2: bleached	RVC(40) or CTH
	5212.13	- Weighing not more than 200 g/m2: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5212.14	- Weighing not more than 200 g/m2: of yarns of different colours	RVC(40) or CTH
	5212.15	- Weighing not more than 200 g/m2: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5212.21	- Weighing more than 200 g/m2: unbleached	RVC(40) or CTH
	5212.22	- Weighing more than 200 g/m2: bleached	RVC(40) or CTH
	5212.23	- Weighing more than 200 g/m2: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5212.24	- Weighing more than 200 g/m2: of yarns of different colours	RVC(40) or CTH
	5212.25	- Weighing more than 200 g/m2: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
CHAPTER 53		OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
5301		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	
	5301.10	- Flax, raw or retted	RVC(40) or CC
	5301.21	- Flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched	RVC(40) or CC
	5301.29	- Flax, broken, scutched, hackled or otherwise processed, but not spun: other	RVC(40) or CC
	5301.30	- Flax tow and waste	Origin shall be conferred to a good of this subheading that is derived from

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			production or consumption in a Party
5302		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	
	5302.10	- True hemp, raw or retted	RVC(40) or CC
	5302.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
5303		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	
	5303.10	- Jute and other textile bast fibres, raw or retted	RVC(40) or CC
	5303.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5305	5305.00	Coconut, abaca (manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	RVC(40) or CC
5306		Flax yarn	
	5306.10	- Single	CTH
	5306.20	- Multiple (folded) or cabled	CTH
5307		Yarn of jute or of other textile bast fibres of heading 5303	
	5307.10	- Single	CTH
	5307.20	- Multiple (folded) or cabled	CTH
5308		Yarn of other vegetable textile fibres; paper yarn	
	5308.10	- Coir yarn	CTH
	5308.20	- True hemp yarn	CTH
	5308.90	- Other	CTH
5309		Woven fabrics of flax	
	5309.11	- Containing 85 % or more by weight of flax: unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5309.19	- Containing 85 % or more by weight of flax: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5309.21	- Containing less than 85 % by weight of flax: unbleached or bleached	RVC(40) or CTH
	5309.29	- Containing less than 85 % by weight of flax: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5310		Woven fabrics of jute or of other textile bast fibres of heading 5303	
	5310.10	- Unbleached	RVC(40) or CTH
	5310.90	- Other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5311	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
CHAPTER 54		MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
		Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
5401		Sewing thread of man-made filaments, whether or not put up for retail sale	
	5401.10	- Of synthetic filaments	CC
	5401.20	- Of artificial filaments	CC
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	
	5402.11	- High tenacity yarn of nylon or other polyamides: of aramids	CC
	5402.19	- High tenacity yarn of nylon or other polyamides: other	CC
	5402.20	- High tenacity yarn of polyesters	CC
	5402.31	- Textured yarn: of nylon or other polyamides, measuring per	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		single yarn not more than 50 tex	
	5402.32	- Textured yarn: of nylon or other polyamides, measuring per single yarn more than 50 tex	CC
	5402.33	- Textured yarn: of polyesters	CC
	5402.34	- Textured yarn: of polypropylene	CC
	5402.39	- Textured yarn: other	CC
	5402.44	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: elastomeric	RVC(40) or CC
	5402.45	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of nylon or other polyamides	CC
	5402.46	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters, partially oriented	CC
	5402.47	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters	CC
	5402.48	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polypropylene	CC
	5402.49	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other	CC
	5402.51	- Other yarn, single, with a twist exceeding 50 turns per metre: of nylon or other polyamides	CC
	5402.52	- Other yarn, single, with a twist exceeding 50 turns per metre:	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		of polyesters	
	5402.59	- Other yarn, single, with a twist exceeding 50 turns per metre: other	CC
	5402.61	- Other yarn, multiple (folded) or cabled: of nylon or other polyamides	CC
	5402.62	- Other yarn, multiple (folded) or cabled: of polyesters	CC
	5402.69	- Other yarn, multiple (folded) or cabled: other	CC
5403		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex	
	5403.10	- High tenacity yarn of viscose rayon	CC
	5403.31	- Other yarn, single: of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC
	5403.32	- Other yarn, single: of viscose rayon, with a twist exceeding 120 turns per metre	CC
	5403.33	- Other yarn, single: of cellulose acetate	CC
	5403.39	- Other yarn, single: other	CC
	5403.41	- Other yarn, multiple (folded) or cabled: of viscose rayon	CC
	5403.42	- Other yarn, multiple (folded) or cabled: of cellulose acetate	CC
	5403.49	- Other yarn, multiple (folded) or cabled: other	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5404		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	
	5404.11	- Monofilament: elastomeric	RVC(40) or CC
	5404.12	- Monofilament: other, of polypropylene	CC
	5404.19	- Monofilament: other	CC
	5404.90	- Other	CC
5405	5405.00	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	CC
5406	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale	CC
5407		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.20	- Woven fabrics obtained from strip or the like	CTH
	5407.30	- Fabrics specified in Note 9 to Section XI	CTH
	5407.41	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: unbleached or bleached	RVC(40) or CTH
	5407.42	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.43	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5407.44	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.51	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: unbleached or bleached	RVC(40) or CTH
	5407.52	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5407.53	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: of yarns of different colours	RVC(40) or CTH
	5407.54	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.61	- Other woven fabrics, containing 85 % or more by weight of polyester filaments: containing 85 % or more by weight of non-textured polyester filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5407.69	- Other woven fabrics, containing 85 % or more by weight of polyester filaments: other	CTH
	5407.71	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: unbleached or bleached	RVC(40) or CTH
	5407.72	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.73	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: of yarns of different colours	RVC(40) or CTH
	5407.74	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.81	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: unbleached or bleached	RVC(40) or CTH
	5407.82	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.83	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5407.84	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.91	- Other woven fabrics: unbleached or bleached	RVC(40) or CTH
	5407.92	- Other woven fabrics: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5407.93	- Other woven fabrics: of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5407.94	- Other woven fabrics: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5408		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	
	5408.10	-Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5408.21	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: unbleached or bleached	RVC(40) or CTH
	5408.22	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5408.23	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: of yarns of different colours	RVC(40) or CTH
	5408.24	-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			one or more of the Parties to render it directly usable
	5408.31	-Other woven fabrics: unbleached or bleached	RVC(40) or CTH
	5408.32	-Other woven fabrics: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5408.33	-Other woven fabrics: of yarns of different colours	RVC(40) or CTH
	5408.34	-Other woven fabrics: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 55		MAN-MADE STAPLE FIBRES Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
5501		Synthetic filament tow	
	5501.10	- Of nylon or other polyamides	RVC(40) or CC
	5501.20	- Of polyesters	RVC(40) or CC
	5501.30	- Acrylic or modacrylic	RVC(40) or CC
	5501.40	- Of polypropylene	RVC(40) or CC
	5501.90	- Other	RVC(40) or CC
5502	5502.00	Artificial filament tow	RVC(40) or CC
5503		Synthetic staple fibres, not carded, combed or otherwise processed for spinning	
	5503.11	- Of nylon or other polyamides: of aramids	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5503.19	- Of nylon or other polyamides: other	RVC(40) or CC
	5503.20	- Of polyesters	RVC(40) or CC
	5503.30	- Acrylic or modacrylic	RVC(40) or CC
	5503.40	- Of polypropylene	RVC(40) or CC
	5503.90	- Other	RVC(40) or CC
5504		Artificial staple fibres, not carded, combed or otherwise processed for spinning	
	5504.10	- Of viscose rayon	RVC(40) or CC
	5504.90	- Other	RVC(40) or CC
5505		Waste (including noils, yarn waste and garnetted stock) of man-made fibres	
	5505.10	- Of synthetic fibres	RVC(40) or CTH
	5505.20	- Of artificial fibres	RVC(40) or CTH
5506		Synthetic staple fibres, carded, combed or otherwise processed for spinning	
	5506.10	- Of nylon or other polyamides	RVC(40) or CC
	5506.20	- Of polyesters	RVC(40) or CC
	5506.30	- Acrylic or modacrylic	RVC(40) or CC
	5506.90	- Other	RVC(40) or CC
5507	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5508		Sewing thread of man-made staple fibres, whether or not put up for retail sale	
	5508.10	- Of synthetic staple fibres	CTH
	5508.20	- Of artificial staple fibres	CTH
5509		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	
	5509.11	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides: single yarn	CTH
	5509.12	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides: multiple (folded) or cabled yarn	CTH
	5509.21	- Containing 85 % or more by weight of polyester staple fibres: single yarn	CTH
	5509.22	- Containing 85 % or more by weight of polyester staple fibres: multiple (folded) or cabled yarn	CTH
	5509.31	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: single yarn	CTH
	5509.32	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: multiple (folded) or cabled yarn	CTH
	5509.41	- Other yarn, containing 85 % or more by weight of synthetic staple fibres: single yarn	CTH
	5509.42	- Other yarn, containing 85 % or more by weight of synthetic	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		staple fibres: multiple (folded) or cabled yarn	
	5509.51	- Other yarn, of polyester staple fibres: mixed mainly or solely with artificial staple fibres	CTH
	5509.52	- Other yarn, of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	CTH
	5509.53	- Other yarn, of polyester staple fibres: mixed mainly or solely with cotton	CTH
	5509.59	- Other yarn, of polyester staple fibres: other	CTH
	5509.61	- Other yarn, of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	CTH
	5509.62	- Other yarn, of acrylic or modacrylic staple fibres: mixed mainly or solely with cotton	CTH
	5509.69	- Other yarn, of acrylic or modacrylic staple fibres: other	CTH
	5509.91	- Other yarn: mixed mainly or solely with wool or fine animal hair	CTH
	5509.92	- Other yarn: mixed mainly or solely with cotton	CTH
	5509.99	- Other yarn: other	CTH
5510		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	
	5510.11	- Containing 85 % or more by weight of artificial staple fibres: single yarn	CTH
	5510.12	- Containing 85 % or more by weight of artificial staple fibres:	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		multiple (folded) or cabled yarn	
	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair	CTH
	5510.30	- Other yarn, mixed mainly or solely with cotton	CTH
	5510.90	- Other yarn	CTH
5511		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	
	5511.10	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	CTH, except from 5509 or 5510
	5511.20	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	CTH, except from 5509 or 5510
	5511.30	- Of artificial staple fibres	CTH, except from 5509 or 5510
5512		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres	
	5512.11	- Containing 85 % or more by weight of polyester staple fibres: unbleached or bleached	RVC(40) or CTH
	5512.19	- Containing 85 % or more by weight of polyester staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5512.21	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: unbleached or bleached	RVC(40) or CTH
	5512.29	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5512.91	- Other: unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5512.99	- Other: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5513		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2	
	5513.11	- Unbleached or bleached: of polyester staple fibres, plain weave	RVC(40) or CTH
	5513.12	- Unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH
	5513.13	- Unbleached or bleached: other woven fabrics of polyester staple fibres	RVC(40) or CTH
	5513.19	- Unbleached or bleached: other woven fabrics	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5513.21	- Dyed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5513.23	- Dyed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5513.29	- Dyed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5513.31	- Of yarns of different colours: of polyester staple fibres, plain weave	RVC(40) or CTH
	5513.39	- Of yarns of different colours: other woven fabrics	RVC(40) or CTH
	5513.41	- Printed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5513.49	- Printed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5514		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²	
	5514.11	- Unbleached or bleached: of polyester staple fibres, plain weave	RVC(40) or CTH
	5514.12	- Unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5514.19	- Unbleached or bleached: other woven fabrics	RVC(40) or CTH
	5514.21	- Dyed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.22	- Dyed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5514.23	- Dyed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.29	- Dyed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.30	- Of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5514.41	- Printed: of polyester staple fibres, plain weave	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.42	- Printed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5514.43	- Printed: other woven fabrics of polyester staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5514.49	- Printed: other woven fabrics	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5515		Other woven fabrics of synthetic staple fibres	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5515.11	- Of polyester staple fibres: mixed mainly or solely with viscose rayon staple fibres	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.12	- Of polyester staple fibres: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.13	- Of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5515.19	- Of polyester staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.21	- Of acrylic or modacrylic staple fibres: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.22	- Of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5515.29	- Of acrylic or modacrylic staple fibres: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5515.91	- Other woven fabrics: mixed mainly or solely with man-made filaments	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5515.99	- Other woven fabrics: other	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5516		Woven fabrics of artificial staple fibres	
	5516.11	- Containing 85 % or more by weight of artificial staple fibres: unbleached or bleached	RVC(40) or CTH
	5516.12	- Containing 85 % or more by weight of artificial staple fibres: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5516.13	- Containing 85 % or more by weight of artificial staple fibres: of yarns of different colours	RVC(40) or CTH
	5516.14	- Containing 85 % or more by weight of artificial staple fibres: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.21	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: unbleached or bleached	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5516.22	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.23	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: of yarns of different colours	RVC(40) or CTH
	5516.24	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5516.31	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: unbleached or bleached	RVC(40) or CTH
	5516.32	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.33	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: of yarns of different colours	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5516.34	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.41	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: unbleached or bleached	RVC(40) or CTH
	5516.42	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5516.43	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: of yarns of different colours	RVC(40) or CTH
	5516.44	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5516.91	- Other: unbleached or bleached	RVC(40) or CTH
	5516.92	- Other: dyed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			to render it directly usable
	5516.93	- Other: of yarns of different colours	RVC(40) or CTH
	5516.94	- Other: printed	CTH or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
CHAPTER 56		WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
5601		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	
	5601.21	- Wadding of textile materials and articles thereof: of cotton	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5601.22	- Wadding of textile materials and articles thereof: of man-made fibres	CC
	5601.29	- Wadding of textile materials and articles thereof: other	CC
	5601.30	- Textile flock and dust and mill neps	CC
5602		Felt, whether or not impregnated, coated, covered or laminated	
	5602.10	- Needleloom felt and stitch-bonded fibre fabrics	CC
	5602.21	- Other felt, not impregnated, coated, covered or laminated: of wool or fine animal hair	CC
	5602.29	- Other felt, not impregnated, coated, covered or laminated: of other textile materials	CC
	5602.90	- Other	CC
5603		Nonwovens, whether or not impregnated, coated, covered or laminated	
	5603.11	- Of man-made filaments: weighing not more than 25 g/m ²	CC
	5603.12	- Of man-made filaments: weighing more than 25 g/m ² but not more than 70 g/m ²	CC
	5603.13	- Of man-made filaments: weighing more than 70 g/m ² but not more than 150 g/m ²	CC
	5603.14	- Of man-made filaments: weighing more than 150 g/m ²	CC
	5603.91	- Other: weighing not more than 25 g/m ²	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5603.92	- Other: weighing more than 25 g/m2 but not more than 70 g/m2	CC
	5603.93	- Other: weighing more than 70 g/m2 but not more than 150 g/m2	CC
	5603.94	- Other: weighing more than 150 g/m2	CC
5604		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	
	5604.10	- Rubber thread and cord, textile covered	RVC(40) or CC
	5604.90	- Other	RVC(40) or CC
5605	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	CC
5606	5606.00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CC
5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	
	5607.21	- Of sisal or other textile fibres of the genus Agave: binder or	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		baler twine	
	5607.29	- Of sisal or other textile fibres of the genus Agave: other	CC
	5607.41	- Of polyethylene or polypropylene: binder or baler twine	CC
	5607.49	- Of polyethylene or polypropylene: other	RVC(40) or CC
	5607.50	- Of other synthetic fibres	RVC(40) or CC
	5607.90	- Other	RVC(40) or CC
5608		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	
	5608.11	- Of man-made textile materials: made up fishing nets	RVC(40) or CTH
	5608.19	- Of man-made textile materials: other	RVC(40) or CTH
	5608.90	- Other	RVC(40) or CTH
5609	5609.00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	RVC(40) or CTH
CHAPTER 57		CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
5701		Carpets and other textile floor coverings, knotted, whether or not made up	
	5701.10	- Of wool or fine animal hair	CC
	5701.90	- Of other textile materials	CC
5702		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem",	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		“Schumacks”, “Karamanie” and similar hand-woven rugs	
	5702.10	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	CC
	5702.20	- Floor coverings of coconut fibres (coir)	CC
	5702.31	- Other, of pile construction, not made up: of wool or fine animal hair	CC
	5702.32	- Other, of pile construction, not made up: of man-made textile materials	CC
	5702.39	- Other, of pile construction, not made up: of other textile materials	CC
	5702.41	- Other, of pile construction, made up: of wool or fine animal hair	CC
	5702.42	- Other, of pile construction, made up: of man-made textile materials	CC
	5702.49	- Other, of pile construction, made up: of other textile materials	CC
	5702.50	- Other, not of pile construction, not made up	CC
	5702.91	- Other, not of pile construction, made up: of wool or fine animal hair	CC
	5702.92	- Other, not of pile construction, made up: of man-made textile materials	CC
	5702.99	- Other, not of pile construction, made up: of other textile materials	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5703		Carpets and other textile floor coverings, tufted, whether or not made up	
	5703.10	- Of wool or fine animal hair	CC
	5703.20	- Of nylon or other polyamides	CC
	5703.30	- Of other man-made textile materials	CC
	5703.90	- Of other textile materials	CC
5704		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	
	5704.10	- Tiles, having a maximum surface area of 0.3 m ²	CC, except from 5602
	5704.90	- Other	CC, except from 5602
5705	5705.00	Other carpets and other textile floor coverings, whether or not made up	CC
CHAPTER 58		SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
5801		Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.10	- Of wool or fine animal hair	CC
	5801.21	- Of cotton: uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.22	- Of cotton: cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.23	- Of cotton: other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.26	- Of cotton: chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.27	- Of cotton: warp pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.31	- Of man-made fibres: uncut weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.32	- Of man-made fibres: cut corduroy	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.33	- Of man-made fibres: other weft pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.36	- Of man-made fibres: chenille fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5801.37	- Of man-made fibres: warp pile fabrics	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5801.90	- Of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
5802		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	
	5802.11	- Terry towelling and similar woven terry fabrics, of cotton: unbleached	CC
	5802.19	- Terry towelling and similar woven terry fabrics, of cotton: other	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			territory of one or more of the Parties to render it directly usable
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials	CC or A change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and undergoes at least two subsequent finishing processes in the territory of one or more of the Parties to render it directly usable
	5802.30	- Tufted textile fabrics	CC
5803	5803.00	Gauze, other than narrow fabrics of heading 5806	CC
5804		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	
	5804.10	- Tulles and other net fabrics	CC
	5804.21	- Mechanically made lace: of man-made fibres	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5804.29	- Mechanically made lace: of other textile materials	CC
	5804.30	- Hand-made lace	CC
5805	5805.00	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	CC
5806		Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	CC
	5806.20	- Other woven fabrics, containing by weight 5 % or more of lastomeric yarn or rubber thread	CC
	5806.31	- Other woven fabrics: of cotton	CC
	5806.32	- Other woven fabrics: of man-made fibres	CC
	5806.39	- Other woven fabrics: of other textile materials	CC
	5806.40	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
5807		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	
	5807.10	- Woven	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5807.90	- Other	CC
5808		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	
	5808.10	- Braids in the piece	CC
	5808.90	- Other	CC
5809	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	CC
5810		Embroidery in the piece, in strips or in motifs	
	5810.10	- Embroidery without visible ground	CTH
	5810.91	- Other embroidery: of cotton	CTH
	5810.92	- Other embroidery: of man-made fibres	CTH
	5810.99	- Other embroidery: of other textile materials	CTH
5811	5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	CTH
CHAPTER 59		IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
5901		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	
	5901.10	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC
	5901.90	- Other	CC
5902		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	
	5902.10	- Of nylon or other polyamides	CC
	5902.20	- Of polyesters	CC
	5902.90	- Other	CC
5903		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	
	5903.10	- With poly(vinyl chloride)	CC
	5903.20	- With polyurethane	CC
	5903.90	- Other	RVC(40) or CC
5904		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	5904.10	- Linoleum	CC
	5904.90	- Other	CC
5905	5905.00	Textile wall coverings	CC
5906		Rubberised textile fabrics, other than those of heading 5902	
	5906.10	- Adhesive tape of a width not exceeding 20 cm	RVC(40) or CC
	5906.91	- Other: knitted or crocheted	CC
	5906.99	- Other: other	CC
5907	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	CC
5908	5908.00	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	CC
5909	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	CC
5910	5910.00	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	RVC(40) or CC
5911		Textile products and articles, for technical uses, specified in	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		Note 7 to this Chapter	
	5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	CC
	5911.20	- Bolting cloth, whether or not made up	CC
	5911.31	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing less than 650 g/m ²	CC
	5911.32	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing 650 g/m ² or more	CC
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	CC
	5911.90	- Other	RVC(40) or CC
CHAPTER 60		KNITTED OR CROCHETED FABRICS	
6001		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted	
	6001.10	- “Long pile” fabrics	CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6001.21	- Looped pile fabrics: of cotton	CC
	6001.22	- Looped pile fabrics: of man-made fibres	CC
	6001.29	- Looped pile fabrics: of other textile materials	CC
	6001.91	- Other: of cotton	CC
	6001.92	- Other: of man-made fibres	CC
	6001.99	- Other: of other textile materials	CC
6002		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001	
	6002.40	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CC
	6002.90	- Other	CC
6003		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	
	6003.10	- Of wool or fine animal hair	CC
	6003.20	- Of cotton	CC
	6003.30	- Of synthetic fibres	CC
	6003.40	- Of artificial fibres	CC
	6003.90	- Other	CC
6004		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		rubber thread, other than those of heading 6001	
	6004.10	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CC
	6004.90	- Other	CC
6005		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004	
	6005.21	- Of cotton: unbleached or bleached	CC
	6005.22	- Of cotton: dyed	CC
	6005.23	- Of cotton: of yarns of different colours	CC
	6005.24	- Of cotton: printed	CC
	6005.31	- Of synthetic fibres: unbleached or bleached	CC
	6005.32	- Of synthetic fibres: dyed	CC
	6005.33	- Of synthetic fibres: of yarns of different colours	CC
	6005.34	- Of synthetic fibres: printed	CC
	6005.41	- Of artificial fibres: unbleached or bleached	CC
	6005.42	- Of artificial fibres: dyed	CC
	6005.43	- Of artificial fibres: of yarns of different colours	CC
	6005.44	- Of artificial fibres: printed	CC
	6005.90	- Other	CC
6006		Other knitted or crocheted fabrics	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6006.10	- Of wool or fine animal hair	CC
	6006.21	- Of cotton: unbleached or bleached	CC
	6006.22	- Of cotton: dyed	CC
	6006.23	- Of cotton: of yarns of different colours	CC
	6006.24	- Of cotton: printed	CC
	6006.31	- Of synthetic fibres: unbleached or bleached	CC
	6006.32	- Of synthetic fibres: dyed	CC
	6006.33	- Of synthetic fibres: of yarns of different colours	CC
	6006.34	- Of synthetic fibres: printed	CC
	6006.41	- Of artificial fibres: unbleached or bleached	CC
	6006.42	- Of artificial fibres: dyed	CC
	6006.43	- Of artificial fibres: of yarns of different colours	CC
	6006.44	- Of artificial fibres: printed	CC
	6006.90	- Other	CC
CHAPTER 61		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
6101		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103	
	6101.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			and assembled in the territory of one or more of the Parties or CC
	6101.30	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6101.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6102		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104	
	6102.10	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6102.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6102.30	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6102.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6103		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	
	6103.10	- Suits	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6103.22	- Ensembles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.23	- Ensembles: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.29	- Ensembles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.31	- Jackets and blazers: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6103.32	- Jackets and blazers: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.33	- Jackets and blazers: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.39	- Jackets and blazers: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6103.41	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6103.42	- Trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC
	6103.43	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) or CC
	6103.49	-Trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6104		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	
	6104.13	- Suits: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6104.19	- Suits: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.22	- Ensembles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.23	- Ensembles: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.29	- Ensembles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6104.31	- Jackets and blazers: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.32	- Jackets and blazers: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.33	- Jackets and blazers: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.39	- Jackets and blazers: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6104.41	- Dresses: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.42	- Dresses: of cotton	RVC(40) or CC
	6104.43	- Dresses: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.44	- Dresses: of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.49	- Dresses: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6104.51	- Skirts and divided skirts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.52	- Skirts and divided skirts: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.53	- Skirts and divided skirts: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.59	- Skirts and divided skirts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6104.61	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6104.62	- Trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC
	6104.63	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) or CC
	6104.69	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6105		Men's or boys' shirts, knitted or crocheted	
	6105.10	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6105.20	- Of man-made fibres	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6105.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6106		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	
	6106.10	- Of cotton	RVC(40) or CC
	6106.20	- Of man-made fibres	RVC(40) or CC
	6106.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6107		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	6107.11	- Underpants and briefs: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6107.12	- Underpants and briefs: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.19	- Underpants and briefs: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.21	- Nightshirts and pyjamas: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.22	- Nightshirts and pyjamas: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6107.29	- Nightshirts and pyjamas: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.91	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6107.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6108		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6108.11	- Slips and petticoats: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.19	- Slips and petticoats: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.21	- Briefs and panties: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.22	- Briefs and panties: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6108.29	- Briefs and panties: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.31	- Nightdresses and pyjamas: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.32	- Nightdresses and pyjamas: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.39	- Nightdresses and pyjamas: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6108.91	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.92	- Other: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6108.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6109		T-shirts, singlets and other vests, knitted or crocheted	
	6109.10	- Of cotton	RVC(40) or CC
	6109.90	- Of other textile materials	RVC(40) or CC
6110		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6110.11	- Of wool or fine animal hair: of wool	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.12	- Of wool or fine animal hair: of Kashmir (cashmere) goats	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.19	- Of wool or fine animal hair: other	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6110.20	- Of cotton	RVC(40) or CC
	6110.30	- Of man-made fibres	RVC(40) or CC
	6110.90	- Of other textile materials	RVC(40) or CC
6111		Babies' garments and clothing accessories, knitted or crocheted	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6111.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6111.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6111.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6112		Track suits, ski suits and swimwear, knitted or crocheted	
	6112.11	- Track suits: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6112.12	- Track suits: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.19	- Track suits: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.20	- Ski suits	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.31	- Men's or boys' swimwear: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6112.39	- Men's or boys' swimwear: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.41	- Women's or girls' swimwear: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6112.49	- Women's or girls' swimwear: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6113	6113.00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6114		Other garments, knitted or crocheted	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6114.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6114.30	- Of man-made fibres	RVC(40) or CC
	6114.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6115		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted	
	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins)	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6115.21	- Other panty hose and tights: of synthetic fibres, measuring per single yarn less than 67 decitex	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.22	- Other panty hose and tights: of synthetic fibres, measuring per single yarn 67 decitex or more	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.29	- Other panty hose and tights: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6115.94	- Other: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.95	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.96	- Other: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6115.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6116		Gloves, mittens and mitts, knitted or crocheted	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6116.10	- Impregnated, coated or covered with plastics or rubber	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.91	- Other: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.92	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6116.93	- Other: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6116.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6117		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6117.80	- Other accessories	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6117.90	- Parts	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
CHAPTER 62		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
6201		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203	
	6201.11	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.12	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.13	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6201.19	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.91	- Other: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.92	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6201.93	- Other: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6201.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6202		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204	
	6202.11	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.12	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6202.13	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.19	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.91	- Other: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.92	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6202.93	- Other: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6202.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6203		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	
	6203.11	- Suits: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.12	- Suits: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6203.19	- Suits: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.22	- Ensembles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.23	- Ensembles: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.29	- Ensembles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6203.31	- Jackets and blazers: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.32	- Jackets and blazers: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.33	- Jackets and blazers: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.39	- Jackets and blazers: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6203.41	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.42	- Trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.43	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6203.49	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
6204		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	
	6204.11	- Suits: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.12	- Suits: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.13	- Suits: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.19	- Suits: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.21	- Ensembles: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.22	- Ensembles: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.23	- Ensembles: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.29	- Ensembles: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.31	- Jackets and blazers: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.32	- Jackets and blazers: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.33	- Jackets and blazers: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.39	- Jackets and blazers: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.41	- Dresses: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.42	- Dresses: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.43	- Dresses: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.44	- Dresses: of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.49	- Dresses: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.51	- Skirts and divided skirts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.52	- Skirts and divided skirts: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.53	- Skirts and divided skirts: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.59	- Skirts and divided skirts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.61	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6204.62	- Trousers, bib and brace overalls, breeches and shorts: of cotton	RVC(40) or CC
	6204.63	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6204.69	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6205		Men's or boys' shirts	
	6205.20	- Of cotton	RVC(40) or CC
	6205.30	- Of man-made fibres	RVC(40) or CC
	6205.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6206		Women's or girls' blouses, shirts and shirt-blouses	
	6206.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6206.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			and assembled in the territory of one or more of the Parties or CC
	6206.30	- Of cotton	RVC(40) or CC
	6206.40	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6206.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6207		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles	
	6207.11	- Underpants and briefs: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6207.19	- Underpants and briefs: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.21	- Nightshirts and pyjamas: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.22	- Nightshirts and pyjamas: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.29	- Nightshirts and pyjamas: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6207.91	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6207.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6208		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles	
	6208.11	- Slips and petticoats: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.19	- Slips and petticoats: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6208.21	- Nightdresses and pyjamas: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.22	- Nightdresses and pyjamas: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.29	- Nightdresses and pyjamas: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.91	- Other: of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6208.92	- Other: of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6208.99	- Other: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6209		Babies' garments and clothing accessories	
	6209.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6209.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			territory of one or more of the Parties or CC
	6209.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6210		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907	
	6210.10	- Of fabrics of heading 5602 or 5603	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19	RVC(40) provided that the good is cut or knit to shape

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			and assembled in the territory of one or more of the Parties or CC
	6210.40	- Other men's or boys' garments	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6210.50	- Other women's or girls' garments	RVC(40) or CC
6211		Track suits, ski suits and swimwear; other garments	
	6211.11	- Swimwear: men's or boys'	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.12	- Swimwear: women's or girls'	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6211.20	- Ski suits	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.32	- Other garments, men's or boys': of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.33	- Other garments, men's or boy's': of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.39	- Other garments, men's or boys': of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.42	- Other garments, women's or girls': of cotton	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6211.43	- Other garments, women's or girls': of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6211.49	- Other garments, women's or girls': of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6212		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	
	6212.10	- Brassières	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6212.20	- Girdles and panty-girdles	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			the Parties or CC
	6212.30	- Corselettes	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6212.90	- Other	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6213		Handkerchiefs	
	6213.20	- Of cotton	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6213.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			territory of one or more of the Parties or CC
6214		Shawls, scarves, mufflers, mantillas, veils and the like	
	6214.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.20	- Of wool or fine animal hair	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.30	- Of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6214.40	- Of artificial fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			territory of one or more of the Parties or CC
	6214.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6215		Ties, bow ties and cravats	
	6215.10	- Of silk or silk waste	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6215.20	- Of man-made fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6215.90	- Of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			territory of one or more of the Parties or CC
6216	6216.00	Gloves, mittens and mitts	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
6217		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212	
	6217.10	- Accessories	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6217.90	- Parts	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
CHAPTER 63		OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
6301		Blankets and travelling rugs	
	6301.10	- Electric blankets	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			unbleached fabric and fully finished in the territory of one or more of the Parties
	6301.90	- Other blankets and travelling rugs	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
6302		Bed linen, table linen, toilet linen and kitchen linen	
	6302.10	- Bed linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.21	- Other bed linen, printed: of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6302.22	- Other bed linen, printed: of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.29	- Other bed linen, printed: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.31	- Other bed linen: of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.32	- Other bed linen: of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			finished in the territory of one or more of the Parties
	6302.39	- Other bed linen: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.40	- Table linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.51	- Other table linen: of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6302.53	- Other table linen: of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.59	- Other table linen: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.91	- Other: of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			finished in the territory of one or more of the Parties
	6302.93	- Other: of man-made fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6302.99	- Other: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
6303		Curtains (including drapes) and interior blinds; curtain or bed valances	
	6303.12	- Knitted or crocheted: of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			one or more of the Parties
	6303.19	- Knitted or crocheted: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6303.91	- Other: of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6303.92	- Other: of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6303.99	- Other: of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
6304		Other furnishing articles, excluding those of heading 9404	
	6304.11	- Bedspreads: knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.19	- Bedspreads: other	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.91	- Other: knitted or crocheted	CC provided that where the starting material is fabric, the fabric is raw or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.92	- Other: not knitted or crocheted, of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.93	- Other: not knitted or crocheted, of synthetic fibres	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6304.99	- Other: not knitted or crocheted, of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
6305		Sacks and bags, of a kind used for the packing of goods	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6305.10	- Of jute or of other textile bast fibres of heading 5303	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.20	- Of cotton	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.32	- Of man-made textile materials: flexible intermediate bulk containers	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.33	- Of man-made textile materials: other, of polyethylene or polypropylene strip or the like	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			finished in the territory of one or more of the Parties
	6305.39	- Of man-made textile materials: other	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
	6305.90	- Of other textile materials	CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of one or more of the Parties
6306		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	
	6306.12	- Tarpaulins, awnings and sunblinds: of synthetic fibres	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6306.19	- Tarpaulins, awnings and sunblinds: of other textile materials	RVC(40) provided that the good is cut or knit to shape and assembled in the territory of one or more of the Parties or CC
	6306.22	- Tents: of synthetic fibres	CC
	6306.29	- Tents: of other textile materials	CC
	6306.30	- Sails	CC
	6306.40	- Pneumatic mattresses	CC
	6306.90	- Other	CC
6307		Other made up articles, including dress patterns	
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC, except from 5111 through 5113, 5208 through 5212, 5309 through 5311, 5407, 5408, 5512 through 5516, 5603, 5801, 5802, 5806, 5903 or 6001 through 6006
	6307.20	- Life-jackets and life-belts	RVC(40) or CC provided that where the starting material is fabric, the fabric

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			is raw or unbleached fabric and fully finished in the territory of a Party
	6307.90	- Other	RVC(40) or CC provided that where the starting material is fabric, the fabric is raw or unbleached fabric and fully finished in the territory of a Party
6308	6308.00	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	CTH
6309	6309.00	Worn clothing and other worn articles	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
6310		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6310.10	- Sorted	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	6310.90	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
CHAPTER 64		FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
6401		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	
	6401.10	- Footwear incorporating a protective metal toe-cap	RVC(40) or CTH
	6401.92	- Other footwear: covering the ankle but not covering the knee	RVC(40) or CTH
	6401.99	- Other footwear: other	RVC(40) or CTH
6402		Other footwear with outer soles and uppers of rubber or plastics	
	6402.12	- Sports footwear: ski-boots, cross-country ski footwear and	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		snowboard boots	
	6402.19	- Sports footwear: other	RVC(40) or CTH
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	RVC(40) or CTH
	6402.91	- Other footwear: covering the ankle	RVC(40) or CTH
	6402.99	- Other footwear: other	RVC(40) or CTH
6403		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	
	6403.12	- Sports footwear: ski-boots, cross-country ski footwear and snowboard boots	RVC(40) or CTH
	6403.19	- Sports footwear: other	RVC(40) or CTH
	6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	RVC(40) or CTH
	6403.40	- Other footwear, incorporating a protective metal toe-cap	RVC(40) or CTH
	6403.51	- Other footwear with outer soles of leather: covering the ankle	RVC(40) or CTH
	6403.59	- Other footwear with outer soles of leather: other	RVC(40) or CTH
	6403.91	- Other footwear: covering the ankle	RVC(40) or CTH
	6403.99	- Other footwear: other	RVC(40) or CTH
6404		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	
	6404.11	- Footwear with outer soles of rubber or plastics: sports	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	
	6404.19	- Footwear with outer soles of rubber or plastics: other	RVC(40) or CTH
	6404.20	- Footwear with outer soles of leather or composition leather	RVC(40) or CTH
6405		Other footwear	
	6405.10	- With uppers of leather or composition leather	RVC(40) or CTH
	6405.20	- With uppers of textile materials	RVC(40) or CTH
	6405.90	- Other	RVC(40) or CTH
6406		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	
	6406.10	- Uppers and parts thereof, other than stiffeners	RVC(40) or CC
	6406.20	- Outer soles and heels, of rubber or plastics	RVC(40) or CC
	6406.90	- Other	RVC(40) or CC
CHAPTER 65		HEADGEAR AND PARTS THEREOF	
6501	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	RVC(40) or CC
6502	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		lined, nor trimmed	
6504	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	RVC(40) or CTH
6505	6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	RVC(40) or CTH
6506		Other headgear, whether or not lined or trimmed	
	6506.10	- Safety headgear	RVC(40) or CTH
	6506.91	- Other: of rubber or of plastics	RVC(40) or CTH
	6506.99	- Other: of other materials	RVC(40) or CTH
6507	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	RVC(40) or CC
CHAPTER 66		UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
6601		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	
	6601.10	- Garden or similar umbrellas	RVC(40) or CTH
	6601.91	- Other: having a telescopic shaft	RVC(40) or CTH
	6601.99	- Other: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
6602	6602.00	Walking-sticks, seat-sticks, whips, riding-crops, and the like	RVC(40) or CTH
6603		Parts, trimmings and accessories of articles of heading 6601 or 6602	
	6603.20	- Umbrella frames, including frames mounted on shafts (sticks)	RVC(40) or CC
	6603.90	- Other	RVC(40) or CC
CHAPTER 67		PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
6701	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	RVC(40) or CTH
6702		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	
	6702.10	- Of plastics	RVC(40) or CC
	6702.90	- Of other materials	RVC(40) or CC
6703	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	RVC(40) or CC
6704		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	
	6704.11	- Of synthetic textile materials: complete wigs	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6704.19	- Of synthetic textile materials: other	RVC(40) or CTH
	6704.20	- Of human hair	RVC(40) or CTH
	6704.90	- Of other materials	RVC(40) or CTH
CHAPTER 68		ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
6801	6801.00	Setts, curbstones and flagstones, of natural stone (except slate)	RVC(40) or CTH
6802		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	
	6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	RVC(40) or CTH
	6802.21	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: marble, travertine and alabaster	RVC(40) or CTH
	6802.23	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: granite	RVC(40) or CTH
	6802.29	- Other monumental or building stone and articles thereof, simply	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		cut or sawn, with a flat or even surface: other stone	
	6802.91	- Other: marble, travertine and alabaster	RVC(40) or CTH
	6802.92	- Other: other calcareous stone	RVC(40) or CTH
	6802.93	- Other: granite	RVC(40) or CTH
	6802.99	- Other: other stone	RVC(40) or CTH
6803	6803.00	Worked slate and articles of slate or of agglomerated slate	RVC(40) or CTH
6804		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	
	6804.10	- Millstones and grindstones for milling, grinding or pulping	RVC(40) or CTH
	6804.21	- Other millstones, grindstones, grinding wheels and the like: of agglomerated synthetic or natural diamond	RVC(40) or CTH
	6804.22	- Other millstones, grindstones, grinding wheels and the like: of other agglomerated abrasives or of ceramics	RVC(40) or CTH
	6804.23	- Other millstones, grindstones, grinding wheels and the like: of natural stone	RVC(40) or CTH
	6804.30	- Hand sharpening or polishing stones	RVC(40) or CTH
6805		Natural or artificial abrasive powder or grain, on a base of	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	
	6805.10	- On a base of woven textile fabric only	RVC(40) or CTH
	6805.20	- On a base of paper or paperboard only	RVC(40) or CTH
	6805.30	- On a base of other materials	RVC(40) or CTH
6806		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69	
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	RVC(40) or CTH
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	RVC(40) or CTH
	6806.90	- Other	RVC(40) or CTH
6807		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	
	6807.10	- In rolls	RVC(40) or CTH
	6807.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
6808	6808.00	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	RVC(40) or CTH
6809		Articles of plaster or of compositions based on plaster	
	6809.11	- Boards, sheets, panels, tiles and similar articles, not ornamented: faced or reinforced with paper or paperboard only	RVC(40) or CTH
	6809.19	- Boards, sheets, panels, tiles and similar articles, not ornamented: other	RVC(40) or CTH
	6809.90	- Other articles	RVC(40) or CTH
6810		Articles of cement, of concrete or of artificial stone, whether or not reinforced	
	6810.11	- Tiles, flagstones, bricks and similar articles: building blocks and bricks	RVC(40) or CTH
	6810.19	- Tiles, flagstones, bricks and similar articles: other	RVC(40) or CTH
	6810.91	- Other articles: prefabricated structural components for building or civil engineering	RVC(40) or CTH
	6810.99	- Other articles: other	RVC(40) or CTH
6811		Articles of asbestos-cement, of cellulose fibre-cement or the like	
	6811.40	- Containing asbestos	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6811.81	- Not containing asbestos: corrugated sheets	RVC(40) or CTH
	6811.82	- Not containing asbestos: other sheets, panels, tiles and similar articles	RVC(40) or CTH
	6811.89	- Not containing asbestos: other articles	RVC(40) or CTH
6812		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	
	6812.80	- Of crocodilite	RVC(40) or CTH
	6812.91	- Other: clothing, clothing accessories, footwear and headgear	RVC(40) or CTH
	6812.92	- Other: paper, millboard and felt	RVC(40) or CTH
	6812.93	- Other: compressed asbestos fibre jointing, in sheets or rolls	RVC(40) or CTH
	6812.99	- Other: other	RVC(40) or CTH
6813		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	
	6813.20	- Containing asbestos	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	6813.81	- Not containing asbestos: brake linings and pads	RVC(40) or CTH
	6813.89	- Not containing asbestos: other	RVC(40) or CTH
6814		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	RVC(40) or CTH
	6814.90	- Other	RVC(40) or CTH
6815		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	
	6815.10	- Non-electrical articles of graphite or other carbon	RVC(40) or CTH
	6815.20	- Articles of peat	RVC(40) or CTH
	6815.91	- Other articles: containing magnesite, dolomite or chromite	RVC(40) or CTH
	6815.99	- Other articles: other	RVC(40) or CTH
CHAPTER 69		CERAMIC PRODUCTS	
6901	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	RVC(40) or CTH
6902		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		fossil meals or similar siliceous earths	
	6902.10	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	RVC(40) or CTH
	6902.20	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	RVC(40) or CTH
	6902.90	- Other	RVC(40) or CTH
6903		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	
	6903.10	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	RVC(40) or CTH
	6903.20	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	RVC(40) or CTH
	6903.90	- Other	RVC(40) or CTH
6904		Ceramic building bricks, flooring blocks, support or filler tiles and the like	
	6904.10	- Building bricks	RVC(40) or CTH
	6904.90	- Other	RVC(40) or CTH
6905		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		goods	
	6905.10	- Roofing tiles	RVC(40) or CTH
	6905.90	- Other	RVC(40) or CTH
6906	6906.00	Ceramic pipes, conduits, guttering and pipe fittings	RVC(40) or CTH
6907		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing	
	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	RVC(40) or CTH
	6907.90	- Other	RVC(40) or CTH
6908		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	RVC(40) or CC
	6908.90	- Other	RVC(40) or CC
6909		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		articles of a kind used for the conveyance or packing of goods	
	6909.11	- Ceramic wares for laboratory, chemical or other technical uses: of porcelain or china	RVC(40) or CTH
	6909.12	- Ceramic wares for laboratory, chemical or other technical uses: articles having a hardness equivalent to 9 or more on the Mohs scale	RVC(40) or CTH
	6909.19	- Ceramic wares for laboratory, chemical or other technical uses: other	RVC(40) or CTH
	6909.90	- Other	RVC(40) or CTH
6910		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	
	6910.10	- Of porcelain or china	RVC(40) or CTH
	6910.90	- Other	RVC(40) or CTH
6911		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	
	6911.10	- Tableware and kitchenware	RVC(40) or CTH
	6911.90	- Other	RVC(40) or CTH
6912	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
6913		Statuettes and other ornamental ceramic articles	
	6913.10	- Of porcelain or china	RVC(40) or CTH
	6913.90	- Other	RVC(40) or CTH
6914		Other ceramic articles	
	6914.10	- Of porcelain or china	RVC(40) or CTH
	6914.90	- Other	RVC(40) or CTH
CHAPTER 70		GLASS AND GLASSWARE	
7001	7001.00	Cullet and other waste and scrap of glass; glass in the mass	RVC(40) or CTH
7002		Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked	
	7002.10	- Balls	RVC(40) or CTH
	7002.20	- Rods	RVC(40) or CTH
	7002.31	- Tubes: of fused quartz or other fused silica	RVC(40) or CTH
	7002.32	- Tubes: of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	RVC(40) or CTH
	7002.39	- Tubes: other	RVC(40) or CTH
7003		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7003.12	- Non-wired sheets: coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
	7003.19	- Non-wired sheets: other	RVC(40) or CTH
	7003.20	- Wired sheets	RVC(40) or CTH
	7003.30	- Profiles	RVC(40) or CTH
7004		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
	7004.90	- Other glass	RVC(40) or CTH
7005		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	RVC(40) or CTH
	7005.21	- Other non-wired glass: coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	RVC(40) or CTH
	7005.29	- Other non-wired glass: other	RVC(40) or CTH
	7005.30	- Wired glass	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7006	7006.00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	RVC(40) or CTH
7007		Safety glass, consisting of toughened (tempered) or laminated glass	
	7007.11	- Toughened (tempered) safety glass: of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
	7007.19	- Toughened (tempered) safety glass: other	RVC(40) or CTH
	7007.21	- Laminated safety glass: of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
	7007.29	- Laminated safety glass: other	RVC(40) or CTH
7008	7008.00	Multiple-walled insulating units of glass	RVC(40) or CTH
7009		Glass mirrors, whether or not framed, including rear-view mirrors	
	7009.10	- Rear-view mirrors for vehicles:	RVC(40) or CTH
	7009.91	- Other: unframed	RVC(40) or CTH
	7009.92	- Other: framed	RVC(40) or CTH
7010		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7010.10	- Ampoules	RVC(40) or CTH
	7010.20	- Stoppers, lids and other closures	RVC(40) or CTH
	7010.90	- Other	RVC(40) or CTH
7011		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	
	7011.10	- For electric lighting	RVC(40) or CTH
	7011.20	- For cathode-ray tubes	RVC(40) or CTH
	7011.90	- Other	RVC(40) or CTH
7013		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	
	7013.10	- Of glass-ceramics	RVC(40) or CTH
	7013.22	- Stemware drinking glasses other than of glass-ceramics: of lead crystal	RVC(40) or CTH
	7013.28	- Stemware drinking glasses other than of glass-ceramics: other	RVC(40) or CTH
	7013.33	- Other drinking glasses, other than of glass ceramics: of lead crystal	RVC(40) or CTH
	7013.37	- Other drinking glasses, other than of glass ceramics: other	RVC(40) or CTH
	7013.41	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: of lead crystal	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7013.42	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	RVC(40) or CTH
	7013.49	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: other	RVC(40) or CTH
	7013.91	- Other glassware: of lead crystal	RVC(40) or CTH
	7013.99	- Other glassware: other	RVC(40) or CTH
7014	7014.00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	RVC(40) or CTH
7015		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	
	7015.10	- Glasses for corrective spectacles	RVC(40) or CTH
	7015.90	- Other	RVC(40) or CTH
7016		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	RVC(40) or CTH
	7016.90	- Other	RVC(40) or CTH
7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	
	7017.10	- Of fused quartz or other fused silica	RVC(40) or CTH
	7017.20	- 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	RVC(40) or CTH
	7017.90	- Other	RVC(40) or CTH
7018		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter	
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7018.20	- Glass microspheres not exceeding 1 mm in diameter	RVC(40) or CTH
	7018.90	- Other	RVC(40) or CTH
7019		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	
	7019.11	- Slivers, rovings, yarn and chopped strands: chopped strands, of a length of not more than 50 mm	RVC(40) or CTH
	7019.12	- Slivers, rovings, yarn and chopped strands: rovings	RVC(40) or CTH
	7019.19	- Slivers, rovings, yarn and chopped strands: other	RVC(40) or CTH
	7019.31	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: mats	RVC(40) or CTH
	7019.32	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: thin sheets (voiles)	RVC(40) or CTH
	7019.39	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: other	RVC(40) or CTH
	7019.40	- Woven fabrics of rovings	RVC(40) or CTH
	7019.51	- Other woven fabrics: of a width not exceeding 30 cm	RVC(40) or CTH
	7019.52	- Other woven fabrics: of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	RVC(40) or CTH
	7019.59	- Other woven fabrics: other	RVC(40) or CTH
	7019.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7020	7020.00	Other articles of glass	RVC(40) or CTH
CHAPTER 71		NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COI	
7101		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	
	7101.10	- Natural pearls	WO
	7101.21	- Cultured pearls: unworked	WO
	7101.22	- Cultured pearls: worked	RVC(40)
7102		Diamonds, whether or not worked, but not mounted or set	
	7102.10	- Unsorted	RVC(40) or CC
	7102.21	- Industrial: unworked or simply sawn, cleaved or bruted	RVC(40) or CC
	7102.29	- Industrial: other	RVC(40) or CTSH
	7102.31	- Non-industrial: unworked or simply sawn, cleaved or bruted	RVC(40) or CC
	7102.39	- Non-industrial: other	RVC(40) or CTSH
7103		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7103.10	- Unworked or simply sawn or roughly shaped	RVC(40) or CC
	7103.91	- Otherwise worked: rubies, sapphires and emeralds	RVC(40) or CTSH
	7103.99	- Otherwise worked: other	RVC(40) or CTSH
7104		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport	
	7104.10	- Piezo-electric quartz	RVC(40) or CTH
	7104.20	- Other, unworked or simply sawn or roughly shaped	RVC(40) or CTH
	7104.90	- Other	RVC(40) or CTSH
7105		Dust and powder of natural or synthetic precious or semi-precious stones	
	7105.10	- Of diamonds	RVC(40) or CTH
	7105.90	- Other	RVC(40) or CTH
7106		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	
	7106.10	- Powder	RVC(40) or CC
	7106.91	- Other: unwrought	RVC(40) or CC
	7106.92	- Other: semi-manufactured	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7107	7107.00	Base metals clad with silver, not further worked than semi-manufactured	RVC(40) or CC
7108		Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	
	7108.11	- Non-monetary: powder	RVC(40) or CC
	7108.12	- Non-monetary: other unwrought forms	RVC(40) or CC
	7108.13	- Non-monetary: other semi-manufactured forms	RVC(40) or CTSH
	7108.20	- Monetary	RVC(40) or CC
7109	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	RVC(40) or CC
7110		Platinum, unwrought or in semi-manufactured forms, or in powder form	
	7110.11	- Platinum: unwrought or in powder form	RVC(40) or CC
	7110.19	- Platinum: other	RVC(40) or CC
	7110.21	- Palladium: unwrought or in powder form	RVC(40) or CC
	7110.29	- Palladium: other	RVC(40) or CC
	7110.31	- Rhodium: unwrought or in powder form	RVC(40) or CC
	7110.39	- Rhodium: other	RVC(40) or CC
	7110.41	- Iridium, osmium and ruthenium: unwrought or in powder form	RVC(40) or CC
	7110.49	- Iridium, osmium and ruthenium: other	RVC(40) or CC
7111	7111.00	Base metals, silver or gold, clad with platinum, not further	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		worked than semi-manufactured	
7112		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	
	7112.30	- Ash containing precious metal or precious metal compounds	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7112.91	- Other: of gold, including metal clad with gold but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7112.92	- Other: of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7112.99	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	
	7113.11	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	RVC(40) or CTH
	7113.19	- Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	RVC(40) or CTH
	7113.20	- Of base metal clad with precious metal	RVC(40) or CTH
7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	
	7114.11	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	RVC(40) or CTH
	7114.19	- Of precious metal whether or not plated or clad with precious	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		metal: of other precious metal, whether or not plated or clad with precious metal	
	7114.20	- Of base metal clad with precious metal	RVC(40) or CTH
7115		Other articles of precious metal or of metal clad with precious metal	
	7115.10	- Catalysts in the form of wire cloth or grill, of platinum	RVC(40) or CTH
	7115.90	- Other	RVC(40) or CTH
7116		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
	7116.10	- Of natural or cultured pearls	RVC(40) or CTH
	7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	RVC(40) or CTH
7117		Imitation jewellery	
	7117.11	- Of base metal, whether or not plated with precious metal: cuff-links and studs	RVC(40) or CTH
	7117.19	- Of base metal, whether or not plated with precious metal: other	RVC(40) or CTH
	7117.90	- Other	RVC(40) or CTH
7118		Coin	
	7118.10	- Coin (other than gold coin), not being legal tender	RVC(40) or CTH
	7118.90	- Other	RVC(40) or CTH
CHAPTER 72		IRON AND STEEL	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7201		Pig iron and spiegeleisen in pigs, blocks or other primary forms	
	7201.10	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	RVC(40) or CC
	7201.20	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	RVC(40) or CC
	7201.50	- Alloy pig iron; spiegeleisen	RVC(40) or CC
7202		Ferro-alloys	
	7202.11	- Ferro-manganese: containing by weight more than 2 % of carbon	RVC(40) or CTH
	7202.19	- Ferro-manganese: other	RVC(40) or CTH
	7202.21	- Ferro-silicon: containing by weight more than 55 % of silicon	RVC(40) or CTH
	7202.29	- Ferro-silicon: other	RVC(40) or CTH
	7202.30	- Ferro-silico-manganese	RVC(40) or CTH
	7202.41	- Ferro-chromium: containing by weight more than 4 % of carbon	RVC(40) or CTH
	7202.49	- Ferro-chromium: ferro-chromium: other	RVC(40) or CTH
	7202.50	- Ferro-silico-chromium	RVC(40) or CTH
	7202.60	- Ferro-nickel	RVC(40) or CTH
	7202.70	- Ferro-molybdenum	RVC(40) or CTH
	7202.80	- Ferro-tungsten and ferro-silico-tungsten	RVC(40) or CTH
	7202.91	- Other: ferro-titanium and ferro-silico-titanium	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7202.92	- Other: ferro-vanadium	RVC(40) or CTH
	7202.93	- Other: ferro-niobium	RVC(40) or CTH
	7202.99	- Other: other	RVC(40) or CTH
7203		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms	
	7203.10	- Ferrous products obtained by direct reduction of iron ore	RVC(40) or CC
	7203.90	- Other	RVC(40) or CC
7204		Ferrous waste and scrap; remelting scrap ingots of iron or steel	
	7204.10	- Waste and scrap of cast iron	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.21	- Waste and scrap of alloy steel: of stainless steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7204.29	- Waste and scrap of alloy steel: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.30	- Waste and scrap of tinned iron or steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.41	- Other waste and scrap: turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	7204.49	- Other waste and scrap: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7204.50	- Remelting scrap ingots	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7205		Granules and powders, of pig iron, spiegeleisen, iron or steel	
	7205.10	- Granules	RVC(40) or CTH
	7205.21	- Powders: of alloy steel	RVC(40) or CTH
	7205.29	- Powders: other	RVC(40) or CTH
7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	
	7206.10	- Ingots	RVC(40) or CTH
	7206.90	- Other	RVC(40) or CTH
7207		Semi-finished products of iron or non-alloy steel	
	7207.11	- Containing by weight less than 0.25 % of carbon: of rectangular (including square) cross-section, the width measuring less than twice the thickness	RVC(40) or CC
	7207.12	- Containing by weight less than 0.25 % of carbon: other, of rectangular (other than square) cross-section	RVC(40) or CC
	7207.19	- Containing by weight less than 0.25 % of carbon: other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7207.20	- Containing by weight 0.25 % or more of carbon	RVC(40) or CC
7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	
	7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	RVC(40) or CC
	7208.25	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 4.75 mm or more	RVC(40) or CC
	7208.26	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CC
	7208.27	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of less than 3 mm	RVC(40) or CC
	7208.36	- Other, in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm	RVC(40) or CC
	7208.37	- Other, in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CC
	7208.38	- Other, in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CC
	7208.39	- Other, in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	RVC(40) or CC
	7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief	RVC(40) or CC
	7208.51	- Other, not in coils, not further worked than hot-rolled: of a	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		thickness exceeding 10 mm	
	7208.52	- Other, not in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CC
	7208.53	- Other, not in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CC
	7208.54	- Other, not in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	RVC(40) or CC
	7208.90	- Other	RVC(40) or CC
7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	
	7209.15	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	RVC(40) or CTH, except from 7208 or 7211
	7209.16	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.17	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.18	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.25	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	RVC(40) or CTH, except from 7208 or 7211

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7209.26	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.27	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.28	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 7208 or 7211
	7209.90	- Other	RVC(40) or CTH, except from 7208 or 7211
7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	
	7210.11	- Plated or coated with tin: of a thickness of 0.5 mm or more	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.12	- Plated or coated with tin: of a thickness of less than 0.5 mm	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.20	- Plated or coated with lead, including terne-plate	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.30	- Electrolytically plated or coated with zinc	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.41	- Otherwise plated or coated with zinc: corrugated	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.49	- Otherwise plated or coated with zinc: other	RVC(40) or CTH, except

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			from 7208, 7209 or 7211
	7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.61	- Plated or coated with aluminium: plated or coated with aluminium-zinc alloys	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.69	- Plated or coated with aluminium: other	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.70	- Painted, varnished or coated with plastics	RVC(40) or CTH, except from 7208, 7209 or 7211
	7210.90	- Other	RVC(40) or CTH, except from 7208, 7209 or 7211
7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	
	7211.13	- Not further worked than hot-rolled: rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	RVC(40) or CC
	7211.14	- Not further worked than hot-rolled: other, of a thickness of 4.75 mm or more	RVC(40) or CC
	7211.19	- Not further worked than hot-rolled: other	RVC(40) or CC
	7211.23	- Not further worked than cold-rolled (cold-reduced): containing by weight less than 0.25 % of carbon	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7211.29	- Not further worked than cold-rolled (cold-reduced): other	RVC(40) or CC
	7211.90	- Other	RVC(40) or CC
7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	
	7212.10	- Plated or coated with tin	RVC(40) or CTH, except from 7208 through 7211
	7212.20	- Electrolytically plated or coated with zinc	RVC(40) or CTH, except from 7208 through 7211
	7212.30	- Otherwise plated or coated with zinc	RVC(40) or CTH, except from 7208 through 7211
	7212.40	- Painted, varnished or coated with plastics	RVC(40) or CTH, except from 7208 through 7211
	7212.50	- Otherwise plated or coated	RVC(40) or CTH, except from 7208 through 7211
	7212.60	- Clad	RVC(40) or CTH, except from 7208 through 7211
7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	RVC(40) or CC
	7213.20	- Other, of free-cutting steel	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7213.91	- Other: of circular cross-section measuring less than 14 mm in diameter	RVC(40) or CC
	7213.99	- Other: other	RVC(40) or CC
7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	
	7214.10	- Forged	RVC(40) or CC
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	RVC(40) or CC
	7214.30	- Other, of free-cutting steel	RVC(40) or CC
	7214.91	- Other: of rectangular (other than square) cross-section	RVC(40) or CC
	7214.99	- Other: other	RVC(40) or CC
7215		Other bars and rods of iron or non-alloy steel	
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished	RVC(40) or CC
	7215.50	- Other, not further worked than cold-formed or cold-finished	RVC(40) or CC
	7215.90	- Other	RVC(40) or CC
7216		Angles, shapes and sections of iron or non-alloy steel	
	7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	RVC(40) or CC
	7216.21	- L or T sections, not further worked than hot-rolled, hot-drawn or	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		extruded, of a height of less than 80 mm: L sections	
	7216.22	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: T sections	RVC(40) or CC
	7216.31	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: U sections	RVC(40) or CC
	7216.32	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: I sections	RVC(40) or CC
	7216.33	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: H sections	RVC(40) or CC
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	RVC(40) or CC
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	RVC(40) or CC
	7216.61	- Angles, shapes and sections, not further worked than cold-formed or cold-finished: obtained from flat-rolled products	RVC(40) or CC
	7216.69	- Angles, shapes and sections, not further worked than cold-formed or cold-finished: other	RVC(40) or CC
	7216.91	- Other: cold-formed or cold-finished from flat-rolled products	RVC(40) or CC
	7216.99	- Other: other	RVC(40) or CC
7217		Wire of iron or non-alloy steel	
	7217.10	- Not plated or coated, whether or not polished	RVC(40) or CTH, except

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			from 7213 through 7215
	7217.20	- Plated or coated with zinc	RVC(40) or CTH, except from 7213 through 7215
	7217.30	- Plated or coated with other base metals	RVC(40) or CTH, except from 7213 through 7215
	7217.90	- Other	RVC(40) or CTH, except from 7213 through 7215
7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	
	7218.10	- Ingots and other primary forms	RVC(40) or CTH
	7218.91	- Other: of rectangular (other than square) cross-section	RVC(40) or CTH
	7218.99	- Other: other	RVC(40) or CTH
7219		Flat-rolled products of stainless steel, of a width of 600 mm or more	
	7219.11	- Not further worked than hot-rolled, in coils: of a thickness exceeding 10 mm	RVC(40) or CTH
	7219.12	- Not further worked than hot-rolled, in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH
	7219.13	- Not further worked than hot-rolled, in coils: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
	7219.14	- Not further worked than hot-rolled, in coils: of a thickness of	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		less than 3 mm	
	7219.21	- Not further worked than hot-rolled, not in coils: of a thickness exceeding 10 mm	RVC(40) or CTH
	7219.22	- Not further worked than hot-rolled, not in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	RVC(40) or CTH
	7219.23	- Not further worked than hot-rolled, not in coils: of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTH
	7219.24	- Not further worked than hot-rolled, not in coils: of a thickness of less than 3 mm	RVC(40) or CTH
	7219.31	- Not further worked than cold-rolled (cold-reduced): of a thickness of 4.75 mm or more	RVC(40) or CTSH
	7219.32	- Not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more but less than 4.75 mm	RVC(40) or CTSH
	7219.33	- Not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	RVC(40) or CTSH
	7219.34	- Not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	RVC(40) or CTSH
	7219.35	- Not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	RVC(40) or CTSH
	7219.90	- Other	RVC(40) or CTSH
7220		Flat-rolled products of stainless steel, of a width of less than	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		600 mm	
	7220.11	- Not further worked than hot-rolled: of a thickness of 4.75 mm or more	RVC(40) or CTH, except from 7219
	7220.12	- Not further worked than hot-rolled: of a thickness of less than 4.75 mm	RVC(40) or CTH, except from 7219
	7220.20	- Not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH, except from 7219
	7220.90	- Other	RVC(40) or CTH, except from 7219
7221	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	RVC(40) or CTH
7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	
	7222.11	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: of circular cross-section	RVC(40) or CTH
	7222.19	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: other	RVC(40) or CTH
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	RVC(40) or CTH
	7222.30	- Other bars and rods	RVC(40) or CTH
	7222.40	- Angles, shapes and sections	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7223	7223.00	Wire of stainless steel	RVC(40) or CTH
7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	
	7224.10	- Ingots and other primary forms	RVC(40) or CTH
	7224.90	- Other	RVC(40) or CTH
7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more	
	7225.11	- Of silicon-electrical steel: grain-oriented	RVC(40) or CTH
	7225.19	- Of silicon-electrical steel: other	RVC(40) or CTH
	7225.30	- Other, not further worked than hot-rolled, in coils	RVC(40) or CTH
	7225.40	- Other, not further worked than hot-rolled, not in coils	RVC(40) or CTH
	7225.50	- Other, not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH
	7225.91	- Other: electrolytically plated or coated with zinc	RVC(40) or CTH
	7225.92	- Other: otherwise plated or coated with zinc	RVC(40) or CTH
	7225.99	- Other: other	RVC(40) or CTH
7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm	
	7226.11	- Of silicon-electrical steel: grain-oriented	RVC(40) or CTH, except from 7225
	7226.19	- Of silicon-electrical steel: other	RVC(40) or CTH, except from 7225

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7226.20	- Of high speed steel	RVC(40) or CTH, except from 7225
	7226.91	- Other: not further worked than hot-rolled	RVC(40) or CTH, except from 7225
	7226.92	- Other: not further worked than cold-rolled (cold-reduced)	RVC(40) or CTH, except from 7225
	7226.99	- Other: other	RVC(40) or CTH, except from 7225
7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	
	7227.10	- Of high speed steel	RVC(40) or CTH, except from 7228
	7227.20	- Of silico-manganese steel	RVC(40) or CTH, except from 7228
	7227.90	- Other	RVC(40) or CTH, except from 7228
7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	
	7228.10	- Bars and rods, of high speed steel	RVC(40) or CTH, except from 7227

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7228.20	- Bars and rods, of silico-manganese steel	RVC(40) or CTH, except from 7227
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	RVC(40) or CTH, except from 7227
	7228.40	- Other bars and rods, not further worked than forged	RVC(40) or CTH, except from 7227
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	RVC(40) or CTH, except from 7227
	7228.60	- Other bars and rods	RVC(40) or CTH, except from 7227
	7228.70	- Angles, shapes and sections	RVC(40) or CTH, except from 7227
	7228.80	- Hollow drill bars and rods	RVC(40) or CTH, except from 7227
7229		Wire of other alloy steel	
	7229.20	- Of silico-manganese steel	RVC(40) or CTH, except from 7227 or 7228
	7229.90	- Other	RVC(40) or CTH, except from 7227 or 7228
CHAPTER 73		ARTICLES OF IRON OR STEEL	
7301		Sheet piling of iron or steel, whether or not drilled, punched	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or made from assembled elements; welded angles, shapes and sections, of iron or steel	
	7301.10	- Sheet piling	RVC(40) or CC, except from 7207 through 7209 or 7211
	7301.20	- Angles, shapes and sections	RVC(40) or CC, except from 7207 through 7209 or 7211
7302		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	
	7302.10	- Rails	RVC(40) or CC, except from 7207 through 7209
	7302.30	- Switch blades, crossing frogs, point rods and other crossing pieces	RVC(40) or CC, except from 7207 through 7209
	7302.40	- Fish-plates and sole plates	RVC(40) or CC, except from 7207 through 7209
	7302.90	- Other	RVC(40) or CC, except

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			from 7207 through 7209
7303	7303.00	Tubes, pipes and hollow profiles, of cast iron	RVC(40) or CC
7304		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	
	7304.11	- Line pipe of a kind used for oil or gas pipelines: of stainless steel	RVC(40) or CC
	7304.19	- Line pipe of a kind used for oil or gas pipelines: other	RVC(40) or CC, except from 7207 through 7211
	7304.22	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipe of stainless steel	RVC(40) or CC
	7304.23	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe	RVC(40) or CC, except from 7207 through 7211
	7304.24	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel	RVC(40) or CC
	7304.29	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other	RVC(40) or CC, except from 7207 through 7211
	7304.31	- Other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC, except from 7207 through 7211
	7304.39	- Other, of circular cross-section, of iron or non-alloy steel: other	RVC(40) or CC, except from 7207 through 7211
	7304.41	- Other, of circular cross-section, of stainless steel: cold-drawn	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or cold-rolled (cold-reduced)	
	7304.49	- Other, of circular cross-section, of stainless steel: other	RVC(40) or CC
	7304.51	- Other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced)	RVC(40) or CC, except from 7207 through 7211
	7304.59	- Other, of circular cross-section, of other alloy steel: other	RVC(40) or CC, except from 7207 through 7211
	7304.90	- Other	RVC(40) or CC, except from 7207 through 7211
7305		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	
	7305.11	- Line pipe of a kind used for oil or gas pipelines: longitudinally submerged arc welded	RVC(40) or CC, except from 7208 through 7211
	7305.12	- Line pipe of a kind used for oil or gas pipelines: other, longitudinally welded	RVC(40) or CC, except from 7208 through 7211
	7305.19	- Line pipe of a kind used for oil or gas pipelines: other	RVC(40) or CC, except from 7208 through 7211
	7305.20	- Casing of a kind used in drilling for oil or gas	RVC(40) or CC, except from 7208 through 7211
	7305.31	- Other, welded: longitudinally welded	RVC(40) or CC, except

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			from 7208 through 7211
	7305.39	- Other, welded: other	RVC(40) or CC, except from 7208 through 7211
	7305.90	- Other	RVC(40) or CC, except from 7208 through 7211
7306		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	
	7306.11	- Line pipe of a kind used for oil or gas pipelines: welded, of stainless steel	RVC(40) or CC
	7306.19	- Line pipe of a kind used for oil or gas pipelines: other	RVC(40) or CC, except from 7208, 7209 or 7211
	7306.21	- Casing and tubing of a kind used in drilling for oil or gas: welded, of stainless steel	RVC(40) or CC
	7306.29	- Casing and tubing of a kind used in drilling for oil or gas: other	RVC(40) or CC, except from 7208, 7209 or 7211
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	RVC(40) or CC, except from 7208, 7209 or 7211
	7306.40	- Other, welded, of circular cross-section, of stainless steel	RVC(40) or CC
	7306.50	- Other, welded, of circular cross-section, of other alloy steel	RVC(40) or CC, except from 7208, 7209 or 7211

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7306.61	- Other, welded, of non-circular cross-section: of square or rectangular cross-section	RVC(40) or CC, except from 7208, 7209 or 7211
	7306.69	- Other, welded, of non-circular cross-section: of other non-circular cross-section	RVC(40) or CC, except from 7208, 7209 or 7211
	7306.90	- Other	RVC(40) or CC, except from 7208, 7209 or 7211
7307		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	
	7307.11	- Cast fittings: of non-malleable cast iron	RVC(40) or CC
	7307.19	- Cast fittings: other	RVC(40) or CC
	7307.21	- Other, of stainless steel: flanges	RVC(40) or CC
	7307.22	- Other, of stainless steel: threaded elbows, bends and sleeves	RVC(40) or CC
	7307.23	- Other, of stainless steel: butt welding fittings	RVC(40) or CC
	7307.29	- Other, of stainless steel: other	RVC(40) or CC
	7307.91	- Other: flanges	RVC(40) or CC
	7307.92	- Other: threaded elbows, bends and sleeves	RVC(40) or CC
	7307.93	- Other: butt welding fittings	RVC(40) or CC
	7307.99	- Other: other	RVC(40) or CC
7308		Structures (excluding prefabricated buildings of subheading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	
	7308.10	- Bridges and bridge-sections	RVC(40) or CTH, except from 7208 through 7212 or 7216
	7308.20	- Towers and lattice masts	RVC(40) or CTH, except from 7208 through 7212 or 7216
	7308.30	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH, except from 7208 through 7212 or 7216
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping	RVC(40) or CTH, except from 7208 through 7212 or 7216
	7308.90	- Other	RVC(40) or CTH, except from 7208 through 7212 or 7216

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7309	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CC
7310		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	
	7310.10	- Of a capacity of 50 l or more	RVC(40) or CC
	7310.21	-Of a capacity of less than 50 l: cans which are to be closed by soldering or crimping	RVC(40) or CC
	7310.29	-Of a capacity of less than 50 l: other	RVC(40) or CC
7311	7311.00	Containers for compressed or liquefied gas, of iron or steel	RVC(40) or CC
7312		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	
	7312.10	- Stranded wire, ropes and cables	RVC(40) or CC, except from 7213 or 7217
	7312.90	- Other	RVC(40)
7313	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire,	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	
7314		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	
	7314.12	- Woven cloth: endless bands for machinery, of stainless steel	RVC(40) or CC
	7314.14	- Woven cloth: other woven cloth, of stainless steel	RVC(40) or CC
	7314.19	- Woven cloth: other	RVC(40) or CC
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	RVC(40) or CC
	7314.31	- Other grill, netting and fencing, welded at the intersection: plated or coated with zinc	RVC(40) or CC
	7314.39	- Other grill, netting and fencing, welded at the intersection: other	RVC(40) or CC
	7314.41	- Other cloth, grill, netting and fencing: plated or coated with zinc	RVC(40) or CC
	7314.42	- Other cloth, grill, netting and fencing: coated with plastics	RVC(40) or CC
	7314.49	- Other cloth, grill, netting and fencing: other	RVC(40) or CC
	7314.50	- Expanded metal	RVC(40) or CC
7315		Chain and parts thereof, of iron or steel	
	7315.11	- Articulated link chain and parts thereof: roller chain	RVC(40) or CC, except from 7213 through 7217

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7315.12	- Articulated link chain and parts thereof: other chain	RVC(40) or CC, except from 7213 through 7217
	7315.19	- Articulated link chain and parts thereof: parts	RVC(40) or CC, except from 7213 through 7217
	7315.20	- Skid chain	RVC(40) or CC, except from 7213 through 7217
	7315.81	- Other chain: stud-link	RVC(40) or CC, except from 7213 through 7217
	7315.82	- Other chain: other, welded link	RVC(40) or CC, except from 7213 through 7217
	7315.89	- Other chain: other	RVC(40) or CC, except from 7213 through 7217
	7315.90	- Other parts	RVC(40) or CC, except from 7213 through 7217
7316	7316.00	Anchors, grapnels and parts thereof, of iron or steel	RVC(40) or CC
7317	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	RVC(40) or CC, except from 7213 through 7217
7318		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		similar articles, of iron or steel	
	7318.11	- Threaded articles: coach screws	RVC(40) or CC
	7318.12	- Threaded articles: other wood screws	RVC(40) or CC
	7318.13	- Threaded articles: screw hooks and screw rings	RVC(40) or CC
	7318.14	- Threaded articles: self-tapping screws	RVC(40) or CC
	7318.15	- Threaded articles: other screws and bolts, whether or not with their nuts or washers	RVC(40) or CC
	7318.16	- Threaded articles: nuts	RVC(40) or CC
	7318.19	- Threaded articles: other	RVC(40) or CC
	7318.21	- Non-threaded articles: spring washers and other lock washers	RVC(40) or CC
	7318.22	- Non-threaded articles: other washers	RVC(40) or CC
	7318.23	- Non-threaded articles: rivets	RVC(40) or CC
	7318.24	- Non-threaded articles: cotters and cotter-pins	RVC(40) or CC
	7318.29	- Non-threaded articles: other	RVC(40) or CC
7319		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	
	7319.40	- Safety pins and other pins	RVC(40) or CC
	7319.90	- Other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7320		Springs and leaves for springs, of iron or steel	
	7320.10	- Leaf-springs and leaves therefor	RVC(40) or CC, except from 7208 through 7217
	7320.20	- Helical springs	RVC(40) or CC, except from 7208 through 7217
	7320.90	- Other	RVC(40) or CC, except from 7208 through 7217
7321		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	
	7321.11	- Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	RVC(40) or CTH or RVC(35) + CTSH
	7321.12	- Cooking appliances and plate warmers: for liquid fuel	RVC(40) or CTH or RVC(35) + CTSH
	7321.19	- Cooking appliances and plate warmers: other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
	7321.81	- Other appliances: for gas fuel or for both gas and other fuels	RVC(40) or CTH or RVC(35) + CTSH
	7321.82	- Other appliances: for liquid fuel	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7321.89	- Other appliances: other, including appliances for solid fuel	RVC(40) or CTH or RVC(35) + CTSH
	7321.90	- Parts	RVC(40) or CTH
7322		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	
	7322.11	- Radiators and parts thereof: of cast iron	RVC(40) or CTH
	7322.19	- Radiators and parts thereof: other	RVC(40) or CTH
	7322.90	- Other	RVC(40) or CTH
7323		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	
	7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
	7323.91	- Other: of cast iron, not enamelled	RVC(40) or CC
	7323.92	- Other: of cast iron, enamelled	RVC(40) or CC
	7323.93	- Other: of stainless steel	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7323.94	- Other: of iron (other than cast iron) or steel, enamelled	RVC(40) or CC
	7323.99	- Other: other	RVC(40) or CC
7324		Sanitary ware and parts thereof, of iron or steel	
	7324.10	- Sinks and wash basins, of stainless steel	RVC(40) or CC
	7324.21	- Baths: of cast iron, whether or not enamelled	RVC(40) or CC
	7324.29	- Baths: other	RVC(40) or CC
	7324.90	- Other, including parts	RVC(40) or CC
7325		Other cast articles of iron or steel	
	7325.10	- Of non-malleable cast iron	RVC(40) or CC
	7325.91	- Other: grinding balls and similar articles for mills	RVC(40) or CC
	7325.99	- Other: other	RVC(40) or CC
7326		Other articles of iron or steel	
	7326.11	- Forged or stamped, but not further worked: grinding balls and similar articles for mills	RVC(40) or CC
	7326.19	- Forged or stamped, but not further worked: other	RVC(40) or CC
	7326.20	- Articles of iron or steel wire	RVC(40) or CC
	7326.90	- Other	RVC(40) or CTH
CHAPTER 74		COPPER AND ARTICLES THEREOF	
7401	7401.00	Copper mattes; cement copper (precipitated copper)	RVC(40) or CC
7402	7402.00	Unrefined copper; copper anodes for electrolytic refining	RVC(40) or CTH
7403		Refined copper and copper alloys, unwrought	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7403.11	- Refined copper: cathodes and sections of cathodes	RVC(40) or CTH
	7403.12	- Refined copper: wire-bars	RVC(40) or CTH
	7403.13	- Refined copper: billets	RVC(40) or CTH
	7403.19	- Refined copper: other	RVC(40) or CTH
	7403.21	- Copper alloys: copper-zinc base alloys (brass)	RVC(40) or CTH
	7403.22	- Copper alloys: copper-tin base alloys (bronze)	RVC(40) or CTH
	7403.29	- Copper alloys: other copper alloys (other than master alloys of heading 74.05)	RVC(40) or CTH
7404	7404.00	Copper waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7405	7405.00	Master alloys of copper	RVC(40) or CTH
7406		Copper powders and flakes	
	7406.10	- Powders of non-lamellar structure	RVC(40) or CTH
	7406.20	- Powders of lamellar structure; flakes	RVC(40) or CTH
7407		Copper bars, rods and profiles	
	7407.10	- Of refined copper	RVC(40) or CTH
	7407.21	- Of copper alloys: of copper-zinc base alloys (brass)	RVC(40) or CTH
	7407.29	- Of copper alloys: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7408		Copper wire	
	7408.11	- Of refined copper: of which the maximum cross-sectional dimension exceeds 6 mm	RVC(40) or CTH, except from 7407
	7408.19	- Of refined copper: other	RVC(40) or CTH, except from 7407
	7408.21	- Of copper alloys: of copper-zinc base alloys (brass)	RVC(40) or CTH, except from 7407
	7408.22	- Of copper alloys: of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH, except from 7407
	7408.29	- Of copper alloys: other	RVC(40) or CTH, except from 7407
7409		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	
	7409.11	- Of refined copper: in coils	RVC(40) or CTH
	7409.19	- Of refined copper: other	RVC(40) or CTH
	7409.21	- Of copper-zinc base alloys (brass): in coils	RVC(40) or CTH
	7409.29	- Of copper-zinc base alloys (brass): other	RVC(40) or CTH
	7409.31	- Of copper-tin base alloys (bronze): in coils	RVC(40) or CTH
	7409.39	- Of copper-tin base alloys (bronze): other	RVC(40) or CTH
	7409.40	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7409.90	- Of other copper alloys	RVC(40) or CTH
7410		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	
	7410.11	- Not backed: of refined copper	RVC(40) or CTH
	7410.12	- Not backed: of copper alloys	RVC(40) or CTH
	7410.21	- Backed: of refined copper	RVC(40) or CTH
	7410.22	- Backed: of copper alloys	RVC(40) or CTH
7411		Copper tubes and pipes	
	7411.10	- Of refined copper	RVC(40) or CTH
	7411.21	- Of copper alloys: of copper-zinc base alloys (brass)	RVC(40) or CTH
	7411.22	- Of copper alloys: of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	RVC(40) or CTH
	7411.29	- Of copper alloys: other	RVC(40) or CTH
7412		Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	
	7412.10	- Of refined copper	RVC(40) or CTH
	7412.20	- Of copper alloys	RVC(40) or CTH
7413	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	RVC(40) or CTH, except from 7408

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7415		Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	
	7415.10	- Nails and tacks, drawing pins, staples and similar articles	RVC(40) or CTH
	7415.21	- Other articles, not threaded: washers (including spring washers)	RVC(40) or CTH
	7415.29	- Other articles, not threaded: other	RVC(40) or CTH
	7415.33	- Other threaded articles: screws; bolts and nuts	RVC(40) or CTH
	7415.39	- Other threaded articles: other	RVC(40) or CTH
7418		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	RVC(40) or CTH
	7418.20	- Sanitary ware and parts thereof	RVC(40) or CTH
7419		Other articles of copper	
	7419.10	- Chain and parts thereof	RVC(40) or CTH
	7419.91	- Other: cast, moulded, stamped or forged, but not further	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		worked	
	7419.99	- Other: other	RVC(40) or CTH
CHAPTER 75		NICKEL AND ARTICLES THEREOF	
7501		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	
	7501.10	- Nickel mattes	RVC(40) or CTH
	7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	RVC(40) or CTH
7502		Unwrought nickel	
	7502.10	- Nickel, not alloyed	RVC(40) or CTH
	7502.20	- Nickel alloys	RVC(40) or CTH
7503	7503.00	Nickel waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7504	7504.00	Nickel powders and flakes	RVC(40) or CTH
7505		Nickel bars, rods, profiles and wire	
	7505.11	- Bars, rods and profiles: of nickel, not alloyed	RVC(40) or CTH
	7505.12	- Bars, rods and profiles: of nickel alloys	RVC(40) or CTH
	7505.21	- Wire: of nickel, not alloyed	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7505.22	- Wire: of nickel alloys	RVC(40) or CTH
7506		Nickel plates, sheets, strip and foil	
	7506.10	- Of nickel, not alloyed	RVC(40) or CTH
	7506.20	- Of nickel alloys	RVC(40) or CTH
7507		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
	7507.11	- Tubes and pipes: of nickel, not alloyed	RVC(40) or CTH
	7507.12	- Tubes and pipes: of nickel alloys	RVC(40) or CTH
	7507.20	- Tube or pipe fittings	RVC(40) or CTSH
7508		Other articles of nickel	
	7508.10	- Cloth, grill and netting, of nickel wire	RVC(40) or CTH
	7508.90	- Other	RVC(40) or CTH
CHAPTER 76		ALUMINIUM AND ARTICLES THEREOF	
7601		Unwrought aluminium	
	7601.10	- Aluminium, not alloyed	RVC(40) or CC
	7601.20	- Aluminium alloys	RVC(40) or CC
7602	7602.00	Aluminium waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
7603		Aluminium powders and flakes	
	7603.10	- Powders of non-lamellar structure	RVC(40) or CTH
	7603.20	- Powders of lamellar structure; flakes	RVC(40) or CTH
7604		Aluminium bars, rods and profiles	
	7604.10	- Of aluminium, not alloyed	RVC(40) or CTH
	7604.21	- Of aluminium alloys: hollow profiles	RVC(40) or CTH
	7604.29	- Of aluminium alloys: other	RVC(40) or CTH
7605		Aluminium wire	
	7605.11	- Of aluminium, not alloyed: of which the maximum cross-sectional dimension exceeds 7 mm	RVC(40) or CTH, except from 7604
	7605.19	- Of aluminium, not alloyed: other	RVC(40) or CTH, except from 7604
	7605.21	- Of aluminium alloys: of which the maximum cross-sectional dimension exceeds 7 mm	RVC(40) or CTH, except from 7604
	7605.29	- Of aluminium alloys: other	RVC(40) or CTH, except from 7604
7606		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	
	7606.11	- Rectangular (including square): of aluminium, not alloyed	RVC(40) or CTH
	7606.12	- Rectangular (including square): of aluminium alloys	RVC(40) or CTH
	7606.91	- Other: of aluminium, not alloyed	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7606.92	- Other: of aluminium alloys	RVC(40) or CTH
7607		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	
	7607.11	- Not backed: rolled but not further worked	RVC(40) or CTH, except from 7606
	7607.19	- Not backed: other	RVC(40) or CTH, except from 7606
	7607.20	- Backed	RVC(40) or CTH, except from 7606
7608		Aluminium tubes and pipes	
	7608.10	- Of aluminium, not alloyed	RVC(40) or CTH
	7608.20	- Of aluminium alloys	RVC(40) or CTH
7609	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	RVC(40) or CTH
7610		Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		prepared for use in structures	
	7610.10	- Doors, windows and their frames and thresholds for doors	RVC(40) or CTH
	7610.90	- Other	RVC(40) or CTH
7611	7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	RVC(40) or CTH
7612		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	
	7612.10	- Collapsible tubular containers	RVC(40) or CTH
	7612.90	- Other	RVC(40) or CTH
7613	7613.00	Aluminium containers for compressed or liquefied gas	RVC(40) or CTH
7614		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	7614.10	- With steel core	RVC(40) or CTH, except from 7605
	7614.90	- Other	RVC(40) or CTH, except from 7605
7615		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	RVC(40) or CTH
	7615.20	- Sanitary ware and parts thereof	RVC(40) or CTH
7616		Other articles of aluminium	
	7616.10	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	RVC(40) or CTH
	7616.91	- Other: cloth, grill, netting and fencing, of aluminium wire	RVC(40) or CTH
	7616.99	- Other: other	RVC(40) or CTH
CHAPTER 78		LEAD AND ARTICLES THEREOF	
7801		Unwrought lead	
	7801.10	- Refined lead	RVC(40) or CC
	7801.91	- Other: containing by weight antimony as the principal other	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		element	
	7801.99	- Other: other	RVC(40) or CC
7802	7802.00	Lead waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7804		Lead plates, sheets, strip and foil; lead powders and flakes	
	7804.11	- Plates, sheets, strip and foil: sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	RVC(40) or CTH
	7804.19	- Plates, sheets, strip and foil: other	RVC(40) or CTH
	7804.20	- Powders and flakes	RVC(40) or CTH
7806	7806.00	Other articles of lead	RVC(40) or CTH
CHAPTER 79		ZINC AND ARTICLES THEREOF	
7901		Unwrought zinc	
	7901.11	- Zinc, not alloyed: containing by weight 99.99 % or more of zinc	RVC(40) or CTH
	7901.12	- Zinc, not alloyed: containing by weight less than 99.99 % of zinc	RVC(40) or CTH
	7901.20	- Zinc alloys	RVC(40) or CTH
7902	7902.00	Zinc waste and scrap	Origin shall be conferred to a good of this subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			that is derived from production or consumption in a Party
7903		Zinc dust, powders and flakes	
	7903.10	- Zinc dust	RVC(40) or CTH
	7903.90	- Other	RVC(40) or CTH
7904	7904.00	Zinc bars, rods, profiles and wire	RVC(40) or CTH
7905	7905.00	Zinc plates, sheets, strip and foil	RVC(40) or CTH
7907	7907.00	Other articles of zinc	RVC(40) or CTH
CHAPTER 80		TIN AND ARTICLES THEREOF	
8001		Unwrought tin	
	8001.10	- Tin, not alloyed	RVC(40) or CTH
	8001.20	- Tin alloys	RVC(40) or CTH
8002	8002.00	Tin waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
8003	8003.00	Tin bars, rods, profiles and wire	RVC(40) or CTH
8007	8007.00	Other articles of tin	RVC(40) or CTH
CHAPTER 81		OTHER BASE METALS; CERMETS; ARTICLES THEREOF	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8101		Tungsten (wolfram) and articles thereof, including waste and scrap	
	8101.10	- Powders	RVC(40) or CC
	8101.94	- Other: unwrought tungsten, including bars and rods obtained simply by sintering	RVC(40) or CC
	8101.96	- Other: wire	RVC(40) or CTSH
	8101.97	- Other: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8101.99	- Other: other	RVC(40) or CTSH
8102		Molybdenum and articles thereof, including waste and scrap	
	8102.10	- Powders	RVC(40) or CC
	8102.94	- Other: unwrought molybdenum, including bars and rods obtained simply by sintering	RVC(40) or CC
	8102.95	- Other: bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	RVC(40) or CTSH
	8102.96	- Other: wire	RVC(40) or CTSH
	8102.97	- Other: waste and scrap	Origin shall be conferred to a good of this subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			that is derived from production or consumption in a Party
	8102.99	- Other: other	RVC(40) or CTSH
8103		Tantalum and articles thereof, including waste and scrap	
	8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	RVC(40) or CTSH
	8103.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8103.90	- Other	RVC(40) or CTSH
8104		Magnesium and articles thereof, including waste and scrap	
	8104.11	- Unwrought magnesium: containing at least 99.8 % by weight of magnesium	RVC(40) or CC
	8104.19	- Unwrought magnesium: other	RVC(40) or CC
	8104.20	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			in a Party
	8104.30	- Raspings, turnings and granules, graded according to size; powders	RVC(40) or CTSH
	8104.90	- Other	RVC(40) or CTSH
8105		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap	
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	RVC(40) or CTSH
	8105.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8105.90	- Other	RVC(40) or CTSH
8106	8106.00	Bismuth and articles thereof, including waste and scrap	RVC(40) or CTH
8107		Cadmium and articles thereof, including waste and scrap	
	8107.20	- Unwrought cadmium; powders	RVC(40) or CTSH
	8107.30	- Waste and scrap	Origin shall be conferred to a good of this subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			that is derived from production or consumption in a Party
	8107.90	- Other	RVC(40) or CTSH
8108		Titanium and articles thereof, including waste and scrap	
	8108.20	- Unwrought titanium; powders	RVC(40) or CC
	8108.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8108.90	- Other	RVC(40) or CTSH
8109		Zirconium and articles thereof, including waste and scrap	
	8109.20	- Unwrought zirconium; powders	RVC(40) or CTSH
	8109.30	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8109.90	- Other	RVC(40) or CTSH
8110		Antimony and articles thereof, including waste and scrap	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8110.10	- Unwrought antimony; powders	RVC(40) or CTSH
	8110.20	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8110.90	- Other	RVC(40) or CTSH
8111	8111.00	Manganese and articles thereof, including waste and scrap	RVC(40) or CC
8112		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	
	8112.12	- Beryllium: unwrought; powders	RVC(40) or CC
	8112.13	- Beryllium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.19	- Beryllium: other	RVC(40) or CTSH
	8112.21	- Chromium: unwrought; powders	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8112.22	- Chromium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.29	- Chromium: other	RVC(40) or CTSH
	8112.51	- Thallium: unwrought; powders	RVC(40) or CTSH
	8112.52	- Thallium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
	8112.59	- Thallium: other	RVC(40) or CTSH
	8112.92	- Other: unwrought; waste and scrap; powders	RVC(40) or CTSH
	8112.99	- Other: other	RVC(40) or CTSH
8113	8113.00	Cermets and articles thereof, including waste and scrap	RVC(40) or CC
CHAPTER 82		TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
8201		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	
	8201.10	- Spades and shovels	RVC(40) or CC
	8201.30	- Mattocks, picks, hoes and rakes	RVC(40) or CC
	8201.40	- Axes, bill hooks and similar hewing tools	RVC(40) or CC
	8201.50	- Secateurs and similar one-handed pruners and shears (including poultry shears)	RVC(40) or CC
	8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears	RVC(40) or CC
	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	RVC(40) or CC
8202		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	
	8202.10	- Hand saws	RVC(40) or CC
	8202.20	- Band saw blades	RVC(40) or CC
	8202.31	- Circular saw blades (including slitting or slotting saw blades): with working part of steel	RVC(40) or CC
	8202.39	- Circular saw blades (including slitting or slotting saw blades): other, including parts	RVC(40) or CC
	8202.40	- Chain saw blades	RVC(40) or CC
	8202.91	- Other saw blades: straight saw blades, for working metal	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8202.99	- Other saw blades: other	RVC(40) or CC
8203		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	
	8203.10	- Files, rasps and similar tools	RVC(40) or CC
	8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools	RVC(40) or CC
	8203.30	- Metal cutting shears and similar tools	RVC(40) or CC
	8203.40	- Pipe-cutters, bolt croppers, perforating punches and similar tools	RVC(40) or CC
8204		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	
	8204.11	- Hand-operated spanners and wrenches: non-adjustable	RVC(40) or CC
	8204.12	- Hand-operated spanners and wrenches: adjustable	RVC(40) or CC
	8204.20	- Interchangeable spanner sockets, with or without handles	RVC(40) or CC
8205		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8205.10	- Drilling, threading or tapping tools	RVC(40) or CC
	8205.20	- Hammers and sledge hammers	RVC(40) or CC
	8205.30	- Planes, chisels, gouges and similar cutting tools for working wood	RVC(40) or CC
	8205.40	- Screwdrivers	RVC(40) or CC
	8205.51	- Other hand tools (including glaziers' diamonds): household tools	RVC(40) or CC
	8205.59	- Other hand tools (including glaziers' diamonds): other	RVC(40) or CC
	8205.60	- Blow lamps	RVC(40) or CC
	8205.70	- Vices, clamps and the like	RVC(40) or CC
	8205.90	- Other, including sets of articles of two or more subheadings of this heading	RVC(40) or CC
8206	8206.00	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	RVC(40) or CC
8207		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	
	8207.13	- Rock drilling or earth boring tools: with working part of cermets	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8207.19	- Rock drilling or earth boring tools: other, including parts	RVC(40) or CC
	8207.20	- Dies for drawing or extruding metal	RVC(40) or CC
	8207.30	- Tools for pressing, stamping or punching	RVC(40) or CC
	8207.40	- Tools for tapping or threading	RVC(40) or CC
	8207.50	- Tools for drilling, other than for rock drilling	RVC(40) or CC
	8207.60	- Tools for boring or broaching	RVC(40) or CC
	8207.70	- Tools for milling	RVC(40) or CC
	8207.80	- Tools for turning	RVC(40) or CC
	8207.90	- Other interchangeable tools	RVC(40) or CC
8208		Knives and cutting blades, for machines or for mechanical appliances	
	8208.10	- For metal working	RVC(40) or CC
	8208.20	- For wood working	RVC(40) or CC
	8208.30	- For kitchen appliances or for machines used by the food industry	RVC(40) or CC
	8208.40	- For agricultural, horticultural or forestry machines	RVC(40) or CC
	8208.90	- Other	RVC(40) or CC
8209	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets	RVC(40) or CC
8210	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of	RVC(40) or CC

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		food or drink	
8211		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	
	8211.10	- Sets of assorted articles	RVC(40) or CC
	8211.91	- Other: table knives having fixed blades	RVC(40) or CC
	8211.92	- Other: other knives having fixed blades	RVC(40) or CC
	8211.93	- Other: knives having other than fixed blades	RVC(40) or CC
	8211.94	- Other: blades	RVC(40) or CC
	8211.95	- Other: handles of base metal	RVC(40) or CC
8212		Razors and razor blades (including razor blade blanks in strips)	
	8212.10	- Razors	RVC(40) or CC
	8212.20	- Safety razor blades, including razor blade blanks in strips	RVC(40) or CC
	8212.90	- Other parts	RVC(40) or CC
8213	8213.00	Scissors, tailors' shears and similar shears, and blades therefor	RVC(40) or CC
8214		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	RVC(40) or CC
	8214.20	- Manicure or pedicure sets and instruments (including nail files)	RVC(40) or CC
	8214.90	- Other	RVC(40) or CC
8215		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	
	8215.10	- Sets of assorted articles containing at least one article plated with precious metal	RVC(40) or CC
	8215.20	- Other sets of assorted articles	RVC(40) or CC
	8215.91	- Other: plated with precious metal	RVC(40) or CC
	8215.99	- Other: other	RVC(40) or CC
CHAPTER 83		MISCELLANEOUS ARTICLES OF BASE METAL	
8301		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	
	8301.10	- Padlocks	RVC(40) or CTSH
	8301.20	- Locks of a kind used for motor vehicles	RVC(40) or CTSH
	8301.30	- Locks of a kind used for furniture	RVC(40) or CTSH
	8301.40	- Other locks	RVC(40) or CTSH
	8301.50	- Clasps and frames with clasps, incorporating locks	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8301.60	- Parts	RVC(40) or CC
	8301.70	- Keys presented separately	RVC(40) or CC
8302		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	
	8302.10	- Hinges	RVC(40) or CTH
	8302.20	- Castors	RVC(40) or CTH
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	RVC(40) or CTH
	8302.41	- Other mountings, fittings and similar articles: suitable for buildings	RVC(40) or CTH
	8302.42	- Other mountings, fittings and similar articles: other, suitable for furniture	RVC(40) or CTH
	8302.49	- Other mountings, fittings and similar articles: other	RVC(40) or CTH
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	RVC(40) or CTH
	8302.60	- Automatic door closers	RVC(40) or CTH
8303	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		and the like, of base metal	
8304	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	RVC(40) or CTH
8305		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	
	8305.10	- Fittings for loose-leaf binders or files	RVC(40) or CTH
	8305.20	- Staples in strips	RVC(40) or CTH
	8305.90	- Other, including parts	RVC(40) or CTH
8306		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	
	8306.10	- Bells, gongs and the like	RVC(40) or CTH
	8306.21	- Statuettes and other ornaments: plated with precious metal	RVC(40) or CTH
	8306.29	- Statuettes and other ornaments: other	RVC(40) or CTH
	8306.30	- Photograph, picture or similar frames; mirrors	RVC(40) or CTH
8307		Flexible tubing of base metal, with or without fittings	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8307.10	- Of iron or steel	RVC(40) or CTH
	8307.90	- Of other base metal	RVC(40) or CTH
8308		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	
	8308.10	- Hooks, eyes and eyelets	RVC(40) or CTH
	8308.20	- Tubular or bifurcated rivets	RVC(40) or CTH
	8308.90	- Other, including parts	RVC(40) or CTH
8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	
	8309.10	- Crown corks	RVC(40) or CTH
	8309.90	- Other	RVC(40) or CTH
8310	8310.00	Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	RVC(40) or CTH
8311		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	
	8311.10	- Coated electrodes of base metal, for electric arc-welding	RVC(40) or CTH
	8311.20	- Cored wire of base metal, for electric arc-welding	RVC(40) or CTH
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	RVC(40) or CTH
	8311.90	- Other	RVC(40) or CTH
CHAPTER 84		NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
8401		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	
	8401.10	- Nuclear reactors	RVC(40) or CTSH
	8401.20	- Machinery and apparatus for isotopic separation, and parts thereof	RVC(40) or CTSH
	8401.30	- Fuel elements (cartridges), non-irradiated	RVC(40) or CTSH
	8401.40	- Parts of nuclear reactors	RVC(40) or CTH
8402		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8402.11	- Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.12
	8402.12	- Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour	RVC(40) or CTSH, except from 8402.11
	8402.19	- Steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers	RVC(40) or CTSH
	8402.20	- Super-heated water boilers	RVC(40) or CTSH
	8402.90	- Parts	RVC(40) or CTH
8403		Central heating boilers other than those of heading 8402	
	8403.10	- Boilers	RVC(40) or CTSH
	8403.90	- Parts	RVC(40) or CTH
8404		Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	
	8404.10	- Auxiliary plant for use with boilers of heading 8402 or 8403	RVC(40) or CTSH
	8404.20	- Condensers for steam or other vapour power units	RVC(40) or CTSH
	8404.90	- Parts	RVC(40) or CTH
8405		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	RVC(40) or CTSH
	8405.90	- Parts	RVC(40) or CTH
8406		Steam turbines and other vapour turbines	
	8406.10	- Turbines for marine propulsion	RVC(40) or CTSH
	8406.81	- Other turbines: of an output exceeding 40 MW	RVC(40) or CTSH, except from 8406.82
	8406.82	- Other turbines: of an output not exceeding 40 MW	RVC(40) or CTSH, except from 8406.81
	8406.90	- Parts	RVC(40) or CTH
8407		Spark-ignition reciprocating or rotary internal combustion piston engines	
	8407.10	- Aircraft engines	RVC(40) or CTH
	8407.21	- Marine propulsion engines: outboard motors	RVC(40) or CTH
	8407.29	- Marine propulsion engines: other	RVC(40) or CTH
	8407.31	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity not exceeding 50 cc	RVC(40) or CTH
	8407.32	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 50 cc	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		but not exceeding 250 cc	
	8407.33	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC(40) or CTH
	8407.34	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 1,000 cc	RVC(40) or CTH
	8407.90	- Other engines	RVC(40) or CTH
8408		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
	8408.10	- Marine propulsion engines	RVC(40) or CTH
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC(40) or CTH
	8408.90	- Other engines	RVC(40) or CTH
8409		Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
	8409.10	- For aircraft engines	RVC(40) or CTH
	8409.91	- Other: suitable for use solely or principally with spark-ignition internal combustion piston engines	RVC(40) or CTH
	8409.99	- Other: other	RVC(40) or CTH
8410		Hydraulic turbines, water wheels, and regulators therefor	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8410.11	- Hydraulic turbines and water wheels: of a power not exceeding 1,000 kW	RVC(40) or CTSH, except from 8410.12 or 8410.13
	8410.12	- Hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW	RVC(40) or CTSH, except from 8410.11 or 8410.13
	8410.13	- Hydraulic turbines and water wheels: of a power exceeding 10,000 kW	RVC(40) or CTSH, except from 8410.11 or 8410.12
	8410.90	- Parts, including regulators	RVC(40) or CTH
8411		Turbo-jets, turbo-propellers and other gas turbines	
	8411.11	- Turbo-jets: of a thrust not exceeding 25 kN	RVC(40) or CTSH, except from 8411.12 through 8411.82
	8411.12	- Turbo-jets: of a thrust exceeding 25 kN	RVC(40) or CTSH, except from 8411.11 or 8411.21 through 8411.82
	8411.21	- Turbo-propellers: of a power not exceeding 1,100 kW	RVC(40) or CTSH, except from 8411.11, 8411.12 or 8411.22 through 8411.82
	8411.22	- Turbo-propellers: of a power exceeding 1,100 kW	RVC(40) or CTSH, except from 8411.11 through 8411.21, 8411.81 or 8411.82

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8411.81	- Other gas turbines: of a power not exceeding 5,000 kW	RVC(40) or CTSH, except from 8411.11 through 8411.22 or 8411.82
	8411.82	- Other gas turbines: of a power exceeding 5,000 kW	RVC(40) or CTSH, except from 8411.11 through 8411.81
	8411.91	- Parts: of turbo-jets or turbo-propellers	RVC(40) or CTH
	8411.99	- Parts: other	RVC(40) or CTH
8412		Other engines and motors	
	8412.10	- Reaction engines other than turbo-jet	RVC(40) or CTSH
	8412.21	- Hydraulic power engines and motors: linear acting (cylinders)	RVC(40) or CTSH
	8412.29	- Hydraulic power engines and motors: other	RVC(40) or CTSH
	8412.31	- Pneumatic power engines and motors: linear acting (cylinders)	RVC(40) or CTSH
	8412.39	- Pneumatic power engines and motors: other	RVC(40) or CTSH
	8412.80	- Other	RVC(40) or CTSH
	8412.90	- Parts	RVC(40) or CTH
8413		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	
	8413.11	- Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8413.19	- Pumps fitted or designed to be fitted with a measuring device: other	RVC(40) or CTSH
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	RVC(40) or CTSH
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	RVC(40) or CTSH
	8413.40	- Concrete pumps	RVC(40) or CTSH
	8413.50	- Other reciprocating positive displacement pumps	RVC(40) or CTSH
	8413.60	- Other rotary positive displacement pumps	RVC(40) or CTSH
	8413.70	- Other centrifugal pumps	RVC(40) or CTSH
	8413.81	- Other pumps; liquid elevators: pumps	RVC(40) or CTSH
	8413.82	- Other pumps; liquid elevators: liquid elevators	RVC(40) or CTSH
	8413.91	- Parts: of pumps	RVC(40) or CTH
	8413.92	- Parts: of liquid elevators	RVC(40) or CTH
8414		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	
	8414.10	- Vacuum pumps	RVC(40) or CTSH
	8414.20	- Hand- or foot-operated air pumps	RVC(40) or CTSH
	8414.30	- Compressors of a kind used in refrigerating equipment	RVC(40) or CTSH
	8414.40	- Air compressors mounted on a wheeled chassis for towing	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8414.51	- Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	RVC(40) or CTSH
	8414.59	- Fans: other	RVC(40) or CTSH
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	RVC(40) or CTSH
	8414.80	- Other	RVC(40) or CTSH
	8414.90	- Parts	RVC(40) or CTH
8415		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	
	8415.10	- Window or wall types, self-contained or "split-system"	RVC(40) or CTSH
	8415.20	- Of a kind used for persons, in motor vehicles	RVC(40) or CTSH
	8415.81	- Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	RVC(40) or CTSH
	8415.82	- Other: other, incorporating a refrigerating unit	RVC(40) or CTSH
	8415.83	- Other: not incorporating a refrigerating unit	RVC(40) or CTSH
	8415.90	- Parts	RVC(40) or CTH
8416		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8416.10	- Furnace burners for liquid fuel	RVC(40) or CTSH
	8416.20	- Other furnace burners, including combination burners	RVC(40) or CTSH
	8416.30	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	RVC(40) or CTSH
	8416.90	- Parts	RVC(40) or CTH
8417		Industrial or laboratory furnaces and ovens, including incinerators, non-electric	
	8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	RVC(40) or CTSH
	8417.20	- Bakery ovens, including biscuit ovens	RVC(40) or CTSH
	8417.80	- Other	RVC(40) or CTSH
	8417.90	- Parts	RVC(40) or CTH
8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors	RVC(40) or CTSH
	8418.21	- Refrigerators, household type: compression-type	RVC(40) or CTSH
	8418.29	- Refrigerators, household type: other	RVC(40) or CTSH
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity	RVC(40) or CTSH
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	RVC(40) or CTSH
	8418.61	- Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	RVC(40) or CTSH
	8418.69	- Other refrigerating or freezing equipment; heat pumps: other	RVC(40) or CTSH
	8418.91	- Parts: furniture designed to receive refrigerating or freezing equipment	RVC(40) or CTH
	8418.99	- Parts: other	RVC(40) or CTH
8419		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	
	8419.11	- Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	RVC(40) or CTSH
	8419.19	- Instantaneous or storage water heaters, non-electric: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8419.20	- Medical, surgical or laboratory sterilisers	RVC(40) or CTSH
	8419.31	- Dryers: for agricultural products	RVC(40) or CTSH
	8419.32	- Dryers: for wood, paper pulp, paper or paperboard	RVC(40) or CTSH
	8419.39	- Dryers: other	RVC(40) or CTSH
	8419.40	- Distilling or rectifying plant	RVC(40) or CTSH
	8419.50	- Heat exchange units	RVC(40) or CTSH
	8419.60	- Machinery for liquefying air or other gases	RVC(40) or CTSH
	8419.81	- Other machinery, plant and equipment: for making hot drinks or for cooking or heating food	RVC(40) or CTSH
	8419.89	- Other machinery, plant and equipment: other	RVC(40) or CTSH
	8419.90	- Parts	RVC(40) or CTH
8420		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	
	8420.10	- Calendering or other rolling machines	RVC(40) or CTSH
	8420.91	- Parts: cylinders	RVC(40) or CTH
	8420.99	- Parts: other	RVC(40) or CTH
8421		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases	
	8421.11	- Centrifuges, including centrifugal dryers: cream separators	RVC(40) or CTSH
	8421.12	- Centrifuges, including centrifugal dryers: clothes-dryers	RVC(40) or CTSH
	8421.19	- Centrifuges, including centrifugal dryers: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8421.21	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	RVC(40) or CTSH
	8421.22	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	RVC(40) or CTSH
	8421.23	- Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	RVC(40) or CTSH
	8421.29	- Filtering or purifying machinery and apparatus for liquids: other	RVC(40) or CTSH
	8421.31	- Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	RVC(40) or CTSH
	8421.39	- Filtering or purifying machinery and apparatus for gases: other	RVC(40) or CTSH
	8421.91	- Parts: of centrifuges, including centrifugal dryers	RVC(40) or CTH
	8421.99	- Parts: other	RVC(40) or CTH
8422		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	
	8422.11	- Dish washing machines: of the household type	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8422.19	- Dish washing machines: other	RVC(40) or CTH or RVC(35) + CTSH
	8422.20	- Machinery for cleaning or drying bottles or other containers	RVC(40) or CTH or RVC(35) + CTSH
	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	RVC(40) or CTSH
	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	RVC(40) or CTSH
	8422.90	- Parts	RVC(40) or CTH
8423		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	
	8423.10	- Personal weighing machines, including baby scales; household scales	RVC(40) or CTSH
	8423.20	- Scales for continuous weighing of goods on conveyors	RVC(40) or CTSH
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	RVC(40) or CTSH
	8423.81	- Other weighing machinery: having a maximum weighing	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		capacity not exceeding 30 kg	
	8423.82	- Other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	RVC(40) or CTSH
	8423.89	- Other weighing machinery: other	RVC(40) or CTSH
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery	RVC(40) or CTH
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	
	8424.10	- Fire extinguishers, whether or not charged	RVC(40) or CTSH
	8424.20	- Spray guns and similar appliances	RVC(40) or CTSH
	8424.30	- Steam or sand blasting machines and similar jet projecting machines	RVC(40) or CTSH
	8424.81	- Other appliances: agricultural or horticultural	RVC(40) or CTSH
	8424.89	- Other appliances: other	RVC(40) or CTSH
	8424.90	- Parts	RVC(40) or CTH
8425		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	
	8425.11	- Pulley tackle and hoists other than skip hoists or hoists of a	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		kind used for raising vehicles: powered by electric motor	
	8425.19	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: other	RVC(40) or CTH
	8425.31	- Winches; capstans: powered by electric motor	RVC(40) or CTH
	8425.39	- Winches; capstans: other	RVC(40) or CTH
	8425.41	- Jacks; hoists of a kind used for raising vehicles: built-in jacking systems of a type used in garages	RVC(40) or CTH
	8425.42	- Jacks; hoists of a kind used for raising vehicles: other jacks and hoists, hydraulic	RVC(40) or CTH
	8425.49	- Jacks; hoists of a kind used for raising vehicles: other	RVC(40) or CTH
8426		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	
	8426.11	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: overhead travelling cranes on fixed support	RVC(40) or CTH
	8426.12	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: mobile lifting frames on tyres and straddle carriers	RVC(40) or CTH
	8426.19	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8426.20	- Tower cranes	RVC(40) or CTH
	8426.30	- Portal or pedestal jib cranes	RVC(40) or CTH
	8426.41	- Other machinery, self-propelled: on tyres	RVC(40) or CTH
	8426.49	- Other machinery, self-propelled: other	RVC(40) or CTH
	8426.91	- Other machinery: designed for mounting on road vehicles	RVC(40) or CTH
	8426.99	- Other machinery: other	RVC(40) or CTH
8427		Fork-lift trucks; other works trucks fitted with lifting or handling equipment	
	8427.10	- Self-propelled trucks powered by an electric motor	RVC(40) or CTH
	8427.20	- Other self-propelled trucks	RVC(40) or CTH
	8427.90	- Other trucks	RVC(40) or CTH
8428		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	
	8428.10	- Lifts and skip hoists	RVC(40) or CTH
	8428.20	- Pneumatic elevators and conveyors	RVC(40) or CTH
	8428.31	- Other continuous-action elevators and conveyors, for goods or materials: specially designed for underground use	RVC(40) or CTH
	8428.32	- Other continuous-action elevators and conveyors, for goods or materials: other, bucket type	RVC(40) or CTH
	8428.33	- Other continuous-action elevators and conveyors, for goods or materials: other, belt type	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8428.39	- Other continuous-action elevators and conveyors, for goods or materials: other	RVC(40) or CTH
	8428.40	- Escalators and moving walkways	RVC(40) or CTH
	8428.60	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	RVC(40) or CTH
	8428.90	- Other machinery	RVC(40) or CTH
8429		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	
	8429.11	- Bulldozers and angledozers: track laying	RVC(40) or CTH
	8429.19	- Bulldozers and angledozers: other	RVC(40) or CTH
	8429.20	- Graders and levellers	RVC(40) or CTH
	8429.30	- Scrapers	RVC(40) or CTH
	8429.40	- Tamping machines and road rollers	RVC(40) or CTH
	8429.51	- Mechanical shovels, excavators and shovel loaders: front-end shovel loaders	RVC(40) or CTH
	8429.52	- Mechanical shovels, excavators and shovel loaders: machinery with a 360° revolving superstructure	RVC(40) or CTH
	8429.59	- Mechanical shovels, excavators and shovel loaders: other	RVC(40) or CTH
8430		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	
	8430.10	- Pile-drivers and pile-extractors	RVC(40) or CTH
	8430.20	- Snow-ploughs and snow-blowers	RVC(40) or CTH
	8430.31	- Coal or rock cutters and tunnelling machinery: self-propelled	RVC(40) or CTH
	8430.39	- Coal or rock cutters and tunnelling machinery: other	RVC(40) or CTH
	8430.41	- Other boring or sinking machinery: self-propelled	RVC(40) or CTH
	8430.49	- Other boring or sinking machinery: other	RVC(40) or CTH
	8430.50	- Other machinery, self-propelled	RVC(40) or CTH
	8430.61	- Other machinery, not self-propelled: tamping or compacting machinery	RVC(40) or CTH
	8430.69	- Other machinery, not self-propelled: other	RVC(40) or CTH
8431		Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	
	8431.10	- Of machinery of heading 8425	RVC(40) or CTH
	8431.20	- Of machinery of heading 8427	RVC(40) or CTH
	8431.31	- Of machinery of heading 8428: of lifts, skip hoists or escalators	RVC(40) or CTH
	8431.39	- Of machinery of heading 8428: other	RVC(40) or CTH
	8431.41	- Of machinery of heading 8426, 8429 or 8430: buckets, shovels, grabs and grips	RVC(40) or CTH
	8431.42	- Of machinery of heading 8426, 8429 or 8430: bulldozer or	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		angledozer blades	
	8431.43	- Of machinery of heading 8426, 8429 or 8430: parts for boring or sinking machinery of subheading 8430.41 or 8430.49	RVC(40) or CTH
	8431.49	- Of machinery of heading 8426, 8429 or 8430: other	RVC(40) or CTH
8432		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	
	8432.10	- Ploughs	RVC(40) or CTSH
	8432.21	- Harrows, scarifiers, cultivators, weeders and hoes: disc harrows	RVC(40) or CTSH
	8432.29	- Harrows, scarifiers, cultivators, weeders and hoes: other	RVC(40) or CTSH
	8432.30	- Seeders, planters and transplanters	RVC(40) or CTSH
	8432.40	- Manure spreaders and fertilizer distributors	RVC(40) or CTSH
	8432.80	- Other machinery	RVC(40) or CTSH
	8432.90	- Parts	RVC(40) or CTH
8433		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	
	8433.11	- Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	RVC(40) or CTSH
	8433.19	- Mowers for lawns, parks or sports-grounds: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8433.20	- Other mowers, including cutter bars for tractor mounting	RVC(40) or CTSH
	8433.30	- Other haymaking machinery	RVC(40) or CTSH
	8433.40	- Straw or fodder balers, including pick-up balers	RVC(40) or CTSH
	8433.51	- Other harvesting machinery; threshing machinery: combine harvester-threshers	RVC(40) or CTSH
	8433.52	- Other harvesting machinery; threshing machinery: other threshing machinery	RVC(40) or CTSH
	8433.53	- Other harvesting machinery; threshing machinery: root or tuber harvesting machines	RVC(40) or CTSH
	8433.59	- Other harvesting machinery; threshing machinery: other	RVC(40) or CTSH
	8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	RVC(40) or CTSH
	8433.90	- Parts	RVC(40) or CTH
8434		Milking machines and dairy machinery	
	8434.10	- Milking machines	RVC(40) or CTSH
	8434.20	- Dairy machinery	RVC(40) or CTSH
	8434.90	- Parts	RVC(40) or CTH
8435		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	
	8435.10	- Machinery	RVC(40) or CTSH
	8435.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8436		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	
	8436.10	- Machinery for preparing animal feeding stuffs	RVC(40) or CTSH
	8436.21	- Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	RVC(40) or CTSH
	8436.29	- Poultry-keeping machinery; poultry incubators and brooders: other	RVC(40) or CTSH
	8436.80	- Other machinery	RVC(40) or CTSH
	8436.91	- Parts: of poultry-keeping machinery or poultry incubators and brooders	RVC(40) or CTH
	8436.99	- Parts: other	RVC(40) or CTH
8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	RVC(40) or CTSH
	8437.80	- Other machinery	RVC(40) or CTSH
	8437.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8438		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	RVC(40) or CTSH
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate	RVC(40) or CTSH
	8438.30	- Machinery for sugar manufacture	RVC(40) or CTSH
	8438.40	- Brewery machinery	RVC(40) or CTSH
	8438.50	- Machinery for the preparation of meat or poultry	RVC(40) or CTSH
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables	RVC(40) or CTSH
	8438.80	- Other machinery	RVC(40) or CTSH
	8438.90	- Parts	RVC(40) or CTH
8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	
	8439.10	- Machinery for making pulp of fibrous cellulosic material	RVC(40) or CTSH
	8439.20	- Machinery for making paper or paperboard	RVC(40) or CTSH
	8439.30	- Machinery for finishing paper or paperboard	RVC(40) or CTSH
	8439.91	- Parts: of machinery for making pulp of fibrous cellulosic material	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8439.99	- Parts: other	RVC(40) or CTH
8440		Book-binding machinery, including book-sewing machines	
	8440.10	- Machinery	RVC(40) or CTSH
	8440.90	- Parts	RVC(40) or CTH
8441		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	
	8441.10	- Cutting machines	RVC(40) or CTSH
	8441.20	- Machines for making bags, sacks or envelopes	RVC(40) or CTSH
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	RVC(40) or CTSH
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	RVC(40) or CTSH
	8441.80	- Other machinery	RVC(40) or CTSH
	8441.90	- Parts	RVC(40) or CTH
8442		Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
	8442.30	- Machinery, apparatus and equipment	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8442.40	- Parts of the foregoing machinery, apparatus or equipment	RVC(40) or CTH
	8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	RVC(40) or CTH
8443		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	
	8443.11	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	RVC(40) or CTSH
	8443.12	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: 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)	RVC(40) or CTSH
	8443.13	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	RVC(40) or CTSH
	8443.14	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		printing	
	8443.15	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	RVC(40) or CTSH
	8443.16	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	RVC(40) or CTSH
	8443.17	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	RVC(40) or CTSH
	8443.19	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other	RVC(40) or CTSH
	8443.31	- Other printers, copying machines and facsimile machines, whether or not combined: 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	RVC(40) or CTSH
	8443.32	- Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to an automatic data processing machine or to a network	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8443.39	- Other printers, copying machines and facsimile machines, whether or not combined: other	RVC(40) or CTH
	8443.91	- Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	RVC(40) or CTH
	8443.99	- Parts and accessories: other	RVC(40) or CTH
8444	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials	RVC(40) or CTH
8445		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447	
	8445.11	- Machines for preparing textile fibres: carding machines	RVC(40) or CTH
	8445.12	- Machines for preparing textile fibres: combing machines	RVC(40) or CTH
	8445.13	- Machines for preparing textile fibres: drawing or roving machines	RVC(40) or CTH
	8445.19	- Machines for preparing textile fibres: other	RVC(40) or CTH
	8445.20	- Textile spinning machines	RVC(40) or CTH
	8445.30	- Textile doubling or twisting machines	RVC(40) or CTH
	8445.40	- Textile winding (including weft-winding) or reeling machines	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8445.90	- Other	RVC(40) or CTH
8446		Weaving machines (looms)	
	8446.10	- For weaving fabrics of a width not exceeding 30 cm	RVC(40) or CTH
	8446.21	- For weaving fabrics of a width exceeding 30 cm, shuttle type: power looms	RVC(40) or CTH
	8446.29	- For weaving fabrics of a width exceeding 30 cm, shuttle type: other	RVC(40) or CTH
	8446.30	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	RVC(40) or CTH
8447		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	
	8447.11	- Circular knitting machines: with cylinder diameter not exceeding 165 mm	RVC(40) or CTH
	8447.12	- Circular knitting machines: with cylinder diameter exceeding 165 mm	RVC(40) or CTH
	8447.20	- Flat knitting machines; stitch-bonding machines	RVC(40) or CTH
	8447.90	- Other	RVC(40) or CTH
8448		Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms);	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	
	8448.11	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	RVC(40) or CTSH
	8448.19	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other	RVC(40) or CTSH
	8448.20	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	RVC(40) or CTH
	8448.31	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing	RVC(40) or CTH
	8448.32	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing	RVC(40) or CTH
	8448.33	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers	RVC(40) or CTH
	8448.39	- Parts and accessories of machines of heading 8445 or of their	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		auxiliary machinery: other	
	8448.42	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames	RVC(40) or CTH
	8448.49	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: other	RVC(40) or CTH
	8448.51	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches	RVC(40) or CTH
	8448.59	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: other	RVC(40) or CTH
8449	8449.00	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	RVC(40) or CTH
8450		Household or laundry-type washing machines, including machines which both wash and dry	
	8450.11	- Machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines	RVC(40) or CTH or RVC(35) + CTSH
	8450.12	- Machines, each of a dry linen capacity not exceeding 10 kg: other machines, with built-in centrifugal drier	RVC(40) or CTH or RVC(35) + CTSH
	8450.19	- Machines, each of a dry linen capacity not exceeding 10 kg: other	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8450.20	- Machines, each of a dry linen capacity exceeding 10 kg	RVC(40) or CTH or RVC(35) + CTSH
	8450.90	- Parts	RVC(40) or CTH
8451		Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics	
	8451.10	- Dry-cleaning machines	RVC(40) or CTH or RVC(35) + CTSH
	8451.21	- Drying machines: each of a dry linen capacity not exceeding 10 kg	RVC(40) or CTH or RVC(35) + CTSH
	8451.29	- Drying machines: other	RVC(40) or CTH or RVC(35) + CTSH
	8451.30	- Ironing machines and presses (including fusing presses)	RVC(40) or CTH or RVC(35) + CTSH
	8451.40	- Washing, bleaching or dyeing machines	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8451.50	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	RVC(40) or CTH or RVC(35) + CTSH
	8451.80	- Other machinery	RVC(40) or CTH or RVC(35) + CTSH
	8451.90	- Parts	RVC(40) or CTH
8452		Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles	
	8452.10	- Sewing machines of the household type	RVC(40) or CTH or RVC(35) + CTSH
	8452.21	- Other sewing machines: automatic units	RVC(40) or CTSH
	8452.29	- Other sewing machines: other	RVC(40) or CTSH
	8452.30	- Sewing machine needles	RVC(40) or CTH
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	RVC(40) or CTH
8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather	RVC(40) or CTSH
	8453.20	- Machinery for making or repairing footwear	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8453.80	- Other machinery	RVC(40) or CTSH
	8453.90	- Parts	RVC(40) or CTH
8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	
	8454.10	- Converters	RVC(40) or CTSH
	8454.20	- Ingot moulds and ladles	RVC(40) or CTSH
	8454.30	- Casting machines	RVC(40) or CTSH
	8454.90	- Parts	RVC(40) or CTH
8455		Metal-rolling mills and rolls therefor	
	8455.10	- Tube mills	RVC(40) or CTSH
	8455.21	- Other rolling mills: hot or combination hot and cold	RVC(40) or CTSH
	8455.22	- Other rolling mills: cold	RVC(40) or CTSH
	8455.30	- Rolls for rolling mills	RVC(40) or CTSH
	8455.90	- Other parts	RVC(40) or CTH
8456		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	
	8456.10	- Operated by laser or other light or photon beam processes	RVC(40) or CTH
	8456.20	- Operated by ultrasonic processes	RVC(40) or CTH
	8456.30	- Operated by electro-discharge processes	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8456.90	- Other	RVC(40) or CTH
8457		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	
	8457.10	- Machining centres	RVC(40) or CTH
	8457.20	- Unit construction machines (single station)	RVC(40) or CTH
	8457.30	- Multi-station transfer machines	RVC(40) or CTH
8458		Lathes (including turning centres) for removing metal	
	8458.11	- Horizontal lathes: numerically controlled	RVC(40) or CTH
	8458.19	- Horizontal lathes: other	RVC(40) or CTH
	8458.91	- Other lathes: numerically controlled	RVC(40) or CTH
	8458.99	- Other lathes: other	RVC(40) or CTH
8459		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	
	8459.10	- Way-type unit head machines	RVC(40) or CTH
	8459.21	- Other drilling machines: numerically controlled	RVC(40) or CTH
	8459.29	- Other drilling machines: other	RVC(40) or CTH
	8459.31	- Other boring-milling machines: numerically controlled	RVC(40) or CTH
	8459.39	- Other boring-milling machines: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8459.40	- Other boring machines	RVC(40) or CTH
	8459.51	- Milling machines, knee-type: numerically controlled	RVC(40) or CTH
	8459.59	- Milling machines, knee-type: other	RVC(40) or CTH
	8459.61	- Other milling machines: numerically controlled	RVC(40) or CTH
	8459.69	- Other milling machines: other	RVC(40) or CTH
	8459.70	- Other threading or tapping machines	RVC(40) or CTH
8460		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	
	8460.11	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: numerically controlled	RVC(40) or CTH
	8460.19	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: other	RVC(40) or CTH
	8460.21	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: numerically controlled	RVC(40) or CTH
	8460.29	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8460.31	- Sharpening (tool or cutter grinding) machines: numerically controlled	RVC(40) or CTH
	8460.39	- Sharpening (tool or cutter grinding) machines: other	RVC(40) or CTH
	8460.40	- Honing or lapping machines	RVC(40) or CTH
	8460.90	- Other	RVC(40) or CTH
8461		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	
	8461.20	- Shaping or slotting machines	RVC(40) or CTH
	8461.30	- Broaching machines	RVC(40) or CTH
	8461.40	- Gear cutting, gear grinding or gear finishing machines	RVC(40) or CTH
	8461.50	- Sawing or cutting-off machines	RVC(40) or CTH
	8461.90	- Other	RVC(40) or CTH
8462		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	
	8462.10	- Forging or die-stamping machines (including presses) and	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		hammers	
	8462.21	- Bending, folding, straightening or flattening machines (including presses): numerically controlled	RVC(40) or CTH
	8462.29	- Bending, folding, straightening or flattening machines (including presses): other	RVC(40) or CTH
	8462.31	- Shearing machines (including presses), other than combined punching and shearing machines: numerically controlled	RVC(40) or CTH
	8462.39	- Shearing machines (including presses), other than combined punching and shearing machines: other	RVC(40) or CTH
	8462.41	- Punching or notching machines (including presses), including combined punching and shearing machines: numerically controlled	RVC(40) or CTH
	8462.49	- Punching or notching machines (including presses), including combined punching and shearing machines: other	RVC(40) or CTH
	8462.91	- Other: hydraulic presses	RVC(40) or CTH
	8462.99	- Other: other	RVC(40) or CTH
8463		Other machine-tools for working metal or cermets, without removing material	
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like	RVC(40) or CTH
	8463.20	- Thread rolling machines	RVC(40) or CTH
	8463.30	- Machines for working wire	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8463.90	- Other	RVC(40) or CTH
8464		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	
	8464.10	- Sawing machines	RVC(40) or CTH
	8464.20	- Grinding or polishing machines	RVC(40) or CTH
	8464.90	- Other	RVC(40) or CTH
8465		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	
	8465.10	- Machines which can carry out different types of machining operations without tool change between such operations	RVC(40) or CTH
	8465.91	- Other: sawing machines	RVC(40) or CTH
	8465.92	- Other: planing, milling or moulding (by cutting) machines	RVC(40) or CTH
	8465.93	- Other: grinding, sanding or polishing machines	RVC(40) or CTH
	8465.94	- Other: bending or assembling machines	RVC(40) or CTH
	8465.95	- Other: drilling or morticing machines	RVC(40) or CTH
	8465.96	- Other: splitting, slicing or paring machines	RVC(40) or CTH
	8465.99	- Other: other	RVC(40) or CTH
8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	
	8466.10	- Tool holders and self-opening dieheads	RVC(40) or CTH
	8466.20	- Work holders	RVC(40) or CTH
	8466.30	- Dividing heads and other special attachments for machine-tools	RVC(40) or CTH
	8466.91	- Other: for machines of heading 8464	RVC(40) or CTH
	8466.92	- Other: for machines of heading 8465	RVC(40) or CTH
	8466.93	- Other: for machines of headings 8456 to 8461	RVC(40) or CTH
	8466.94	- Other: for machines of heading 8462 or 8463	RVC(40) or CTH
8467		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor	
	8467.11	- Pneumatic: rotary type (including combined rotary percussion)	RVC(40) or CTSH
	8467.19	- Pneumatic: other	RVC(40) or CTSH
	8467.21	- With self-contained electric motor: drills of all kinds	RVC(40) or CTSH
	8467.22	- With self-contained electric motor: saws	RVC(40) or CTSH
	8467.29	- With self-contained electric motor: other	RVC(40) or CTSH
	8467.81	- Other tools: chain saws	RVC(40) or CTSH
	8467.89	- Other tools: other	RVC(40) or CTSH
	8467.91	- Parts: of chain saws	RVC(40) or CTH
	8467.92	- Parts: of pneumatic tools	RVC(40) or CTH, except

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			from 8407
	8467.99	- Parts: other	RVC(40) or CTH, except from 8407
8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances	
	8468.10	- Hand-held blow pipes	RVC(40) or CTSH
	8468.20	- Other gas-operated machinery and apparatus	RVC(40) or CTSH
	8468.80	- Other machinery and apparatus	RVC(40) or CTSH
	8468.90	- Parts	RVC(40) or CTH
8469	8469.00	Typewriters other than printers of heading heading 8443; word-processing machines	RVC(40) or CTH
8470		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers	
	8470.10	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8470.21	- Other electronic calculating machines: incorporating a printing device	RVC(40) or CTH
	8470.29	- Other electronic calculating machines: other	RVC(40) or CTH
	8470.30	- Other calculating machines	RVC(40) or CTH
	8470.50	- Cash registers	RVC(40) or CTH
	8470.90	- Other	RVC(40) or CTH
8471		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	RVC(40) or CTSH
	8471.41	- Other automatic data processing machines: comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	RVC(40) or CTSH
	8471.49	- Other automatic data processing machines: other, presented in the form of systems	RVC(40) or CTSH
	8471.50	- 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,	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		output units	
	8471.60	- Input or output units, whether or not containing storage units in the same housing	RVC(40) or CTH
	8471.70	- Storage units	RVC(40) or CTH
	8471.80	- Other units of automatic data processing machines	RVC(40) or CTH
	8471.90	- Other	RVC(40) or CTH
8472		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)	
	8472.10	- Duplicating machines	RVC(40) or CTH
	8472.30	- 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	RVC(40) or CTH
	8472.90	- Other	RVC(40) or CTH
8473		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472	
	8473.10	- Parts and accessories of the machines of heading 8469	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8473.21	- Parts and accessories of the machines of heading 8470: of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	RVC(40) or CTH
	8473.29	- Parts and accessories of the machines of heading 8470: other	RVC(40) or CTH
	8473.30	- Parts and accessories of the machines of heading 8471	RVC(40) or CTH
	8473.40	- Parts and accessories of the machines of heading 8472	RVC(40) or CTH
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	RVC(40) or CTH
8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	
	8474.10	- Sorting, screening, separating or washing machines	RVC(40) or CTSH
	8474.20	- Crushing or grinding machines	RVC(40) or CTSH
	8474.31	- Mixing or kneading machines: concrete or mortar mixers	RVC(40) or CTSH
	8474.32	- Mixing or kneading machines: machines for mixing mineral substances with bitumen	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8474.39	- Mixing or kneading machines: other	RVC(40) or CTSH
	8474.80	- Other machinery	RVC(40) or CTSH
	8474.90	- Parts	RVC(40) or CTH
8475		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	RVC(40) or CTSH
	8475.21	- Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	RVC(40) or CTSH
	8475.29	- Machines for manufacturing or hot working glass or glassware: other	RVC(40) or CTSH
	8475.90	- Parts	RVC(40) or CTH
8476		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	
	8476.21	- Automatic beverage-vending machines: incorporating heating or refrigerating devices	RVC(40) or CTSH, except from 8476.29 through 8476.89
	8476.29	- Automatic beverage-vending machines: other	RVC(40) or CTSH, except from 8476.21 or 8476.81

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			through 8476.89
	8476.81	- Other machines: incorporating heating or refrigerating devices	RVC(40) or CTSH, except from 8476.21 through 8476.29 or 8476.89
	8476.89	- Other machines: other	RVC(40) or CTSH, except from 8476.21 through 8476.81
	8476.90	- Parts	RVC(40) or CTH
8477		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	
	8477.10	- Injection-moulding machines	RVC(40) or CTSH
	8477.20	- Extruders	RVC(40) or CTSH
	8477.30	- Blow moulding machines	RVC(40) or CTSH
	8477.40	- Vacuum moulding machines and other thermoforming machines	RVC(40) or CTSH
	8477.51	- Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	RVC(40) or CTSH
	8477.59	- Other machinery for moulding or otherwise forming: other	RVC(40) or CTSH
	8477.80	- Other machinery	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8477.90	- Parts	RVC(40) or CTH
8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	
	8478.10	- Machinery	RVC(40) or CTSH
	8478.90	- Parts	RVC(40) or CTH
8479		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	
	8479.10	- Machinery for public works, building or the like	RVC(40) or CTSH
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	RVC(40) or CTSH
	8479.30	- 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	RVC(40) or CTSH
	8479.40	- Rope or cable-making machines	RVC(40) or CTSH
	8479.50	- Industrial robots, not elsewhere specified or included	RVC(40) or CTSH
	8479.60	- Evaporative air coolers	RVC(40) or CTSH
	8479.71	- Passenger boarding bridges: of a kind used in airports	RVC(40) or CTSH
	8479.79	- Passenger boarding bridges: other	RVC(40) or CTSH
	8479.81	- Other machines and mechanical appliances: for treating metal, including electric wire coil-winders	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8479.82	- Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	RVC(40) or CTSH
	8479.89	- Other machines and mechanical appliances: other	RVC(40) or CTSH
	8479.90	- Parts	RVC(40) or CTH
8480		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	
	8480.10	- Moulding boxes for metal foundry	RVC(40) or CTH
	8480.20	- Mould bases	RVC(40) or CTH
	8480.30	- Moulding patterns	RVC(40) or CTH
	8480.41	- Moulds for metal or metal carbides: injection or compression types	RVC(40) or CTH
	8480.49	- Moulds for metal or metal carbides: other	RVC(40) or CTH
	8480.50	- Moulds for glass	RVC(40) or CTH
	8480.60	- Moulds for mineral materials	RVC(40) or CTH
	8480.71	- Moulds for rubber or plastics: injection or compression types	RVC(40) or CTH
	8480.79	- Moulds for rubber or plastics: other	RVC(40) or CTH
8481		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8481.10	- Pressure-reducing valves	RVC(40) or CTH or RVC(35) + CTSH
	8481.20	- Valves for oleohydraulic or pneumatic transmissions	RVC(40) or CTH or RVC(35) + CTSH
	8481.30	- Check (nonreturn) valves	RVC(40) or CTH or RVC(35) + CTSH
	8481.40	- Safety or relief valves	RVC(40) or CTH or RVC(35) + CTSH
	8481.80	- Other appliances	RVC(40) or CTH or RVC(35) + CTSH
	8481.90	- Parts	RVC(40) or CTH
8482		Ball or roller bearings	
	8482.10	- Ball bearings	RVC(40) or CTH or RVC(35) + CTSH
	8482.20	- Tapered roller bearings, including cone and tapered roller assemblies	RVC(40) or CTH or RVC(35) + CTSH
	8482.30	- Spherical roller bearings	RVC(40) or CTH or RVC(35) + CTSH
	8482.40	- Needle roller bearings	RVC(40) or CTH or RVC(35) + CTSH
	8482.50	- Other cylindrical roller bearings	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTH
	8482.80	- Other, including combined ball/roller bearings	RVC(40) or CTH or RVC(35) + CTH
	8482.91	- Parts: balls, needles and rollers	RVC(40) or CTH
	8482.99	- Parts: other	RVC(40) or CTH
8483		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks	RVC(40)
	8483.20	- Bearing housings, incorporating ball or roller bearings	RVC(40) or CTH
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	RVC(40) or CTH
	8483.40	- 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	RVC(40) or CTH
	8483.50	- Flywheels and pulleys, including pulley blocks	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8483.60	- Clutches and shaft couplings (including universal joints)	RVC(40) or CTH
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	RVC(40) or CTH
8484		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	
	8484.10	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	RVC(40) or CTH
	8484.20	- Mechanical seals	RVC(40) or CTH
	8484.90	- Other	RVC(40) or CTH
8486		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	
	8486.10	- Machines and apparatus for the manufacture of boules or wafers	RVC(40) or CTSH
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8486.30	- Machines and apparatus for the manufacture of flat panel displays	RVC(40) or CTSH
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter	RVC(40) or CTSH
	8486.90	- Parts and accessories	RVC(40) or CTH
8487		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	
	8487.10	- Ships' or boats' propellers and blades therefor	RVC(40) or CTSH
	8487.90	- Other	RVC(40) or CTH
CHAPTER 85		ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
8501		Electric motors and generators (excluding generating sets)	
	8501.10	- Motors of an output not exceeding 37.5 W	RVC(40) or CTH
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W	RVC(40) or CTH
	8501.31	- Other DC motors; DC generators: of an output not exceeding 750 W	RVC(40) or CTH
	8501.32	- Other DC motors; DC generators: of an output exceeding 750 W but not exceeding 75 kW	RVC(40) or CTH
	8501.33	- Other DC motors; DC generators: of an output exceeding 75 kW but not exceeding 375 kW	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8501.34	- Other DC motors; DC generators: of an output exceeding 375 kW	RVC(40) or CTH
	8501.40	- Other AC motors, single-phase	RVC(40) or CTH
	8501.51	- Other AC motors, multi-phase: of an output not exceeding 750 W	RVC(40) or CTH
	8501.52	- Other AC motors, multi-phase: of an output exceeding 750 W but not exceeding 75 kW	RVC(40) or CTH
	8501.53	- Other AC motors, multi-phase: of an output exceeding 75 kW	RVC(40) or CTH
	8501.61	- AC generators (alternators): of an output not exceeding 75 kVA	RVC(40) or CTH
	8501.62	- AC generators (alternators): of an output exceeding 75 kVA but not exceeding 375 kVA	RVC(40) or CTH
	8501.63	- AC generators (alternators): of an output exceeding 375 kVA but not exceeding 750 kVA	RVC(40) or CTH
	8501.64	- AC generators (alternators): of an output exceeding 750 kVA	RVC(40) or CTH
8502		Electric generating sets and rotary converters	
	8502.11	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output not exceeding 75 kVA	RVC(40) or CTH
	8502.12	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output exceeding 75 kVA but not exceeding 375 kVA	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8502.13	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output exceeding 375 kVA	RVC(40) or CTH
	8502.20	- Generating sets with spark-ignition internal combustion piston engines	RVC(40) or CTH
	8502.31	- Other generating sets: wind-powered	RVC(40) or CTH
	8502.39	- Other generating sets: other	RVC(40) or CTH
	8502.40	- Electric rotary converters	RVC(40) or CTH
8503	8503.00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	RVC(40) or CTH
8504		Electrical transformers, static converters (for example, rectifiers) and inductors	
	8504.10	- Ballasts for discharge lamps or tubes	RVC(40) or CTSH
	8504.21	- Liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA	RVC(40) or CTSH, except from 8504.22 or 8504.23
	8504.22	- Liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.23
	8504.23	- Liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA	RVC(40) or CTSH, except from 8504.21 or 8504.22
	8504.31	- Other transformers: having a power handling capacity not exceeding 1 kVA	RVC(40) or CTSH, except from 8504.32 through

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			8504.34
	8504.32	- Other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	RVC(40) or CTSH, except from 8504.31, 8504.33 or 8504.34
	8504.33	- Other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31, 8504.32 or 8504.34
	8504.34	- Other transformers: having a power handling capacity exceeding 500 kVA	RVC(40) or CTSH, except from 8504.31 through 8504.33
	8504.40	- Static converters	RVC(40) or CTSH
	8504.50	- Other inductors	RVC(40) or CTSH
	8504.90	- Parts	RVC(40) or CTH
8505		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	
	8505.11	- Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	RVC(40) or CTSH
	8505.19	- Permanent magnets and articles intended to become	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		permanent magnets after magnetisation: other	
	8505.20	- Electro-magnetic couplings, clutches and brakes	RVC(40) or CTSH
	8505.90	- Other, including parts	RVC(40) or CTH
8506		Primary cells and primary batteries	
	8506.10	- Manganese dioxide	RVC(40) or CTH or RVC(35) + CTSH
	8506.30	Mercuric oxide	RVC(40) or CTH or RVC(35) + CTSH
	8506.40	- Silver oxide	RVC(40) or CTH or RVC(35) + CTSH
	8506.50	- Lithium	RVC(40) or CTH or RVC(35) + CTSH
	8506.60	- Air-zinc	RVC(40) or CTH or RVC(35) + CTSH
	8506.80	- Other primary cells and primary batteries	RVC(40) or CTH or RVC(35) + CTSH
	8506.90	- Parts	RVC(40) or CTH
8507		Electric accumulators, including separators therefor, whether or not rectangular (including square)	
	8507.10	- Lead-acid, of a kind used for starting piston engines	RVC(40)
	8507.20	- Other lead-acid accumulators	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8507.30	- Nickel-cadmium	RVC(40)
	8507.40	- Nickel-iron	RVC(40)
	8507.50	- Nickel-metal hydride	RVC(40)
	8507.60	- Lithium-ion	RVC(40)
	8507.80	- Other accumulators	RVC(40)
	8507.90	- Parts	RVC(40) or CTH
8508		Vacuum cleaners	
	8508.11	- With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	RVC(40) or CTH or RVC(35) + CTSH
	8508.19	- With self-contained electrical motor: other	RVC(40) or CTH or RVC(35) + CTSH
	8508.60	- Other vacuum cleaners	RVC(40) or CTH or RVC(35) + CTSH
	8508.70	- Parts	RVC(40) or CTH
8509		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors	RVC(40) or CTH or RVC(35) + CTSH
	8509.80	- Other appliances	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTSH
	8509.90	- Parts	RVC(40) or CTH
8510		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
	8510.10	- Shavers	RVC(40) or CTH or RVC(35) + CTSH
	8510.20	- Hair clippers	RVC(40) or CTH or RVC(35) + CTSH
	8510.30	- Hair-removing appliances	RVC(40) or CTH or RVC(35) + CTSH
	8510.90	- Parts	RVC(40) or CTH
8511		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
	8511.10	- Sparking plugs	RVC(40)
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels	RVC(40)
	8511.30	- Distributors; ignition coils	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8511.40	- Starter motors and dual purpose starter-generators	RVC(40)
	8511.50	- Other generators	RVC(40)
	8511.80	- Other equipment	RVC(40)
	8511.90	- Parts	RVC(40) or CTH
8512		Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles	RVC(40)
	8512.20	- Other lighting or visual signalling equipment	RVC(40)
	8512.30	- Sound signalling equipment	RVC(40)
	8512.40	- Windscreen wipers, defrosters and demisters	RVC(40)
	8512.90	- Parts	RVC(40) or CTH
8513		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	
	8513.10	- Lamps	RVC(40) or CTH or RVC(35) + CTSH
	8513.90	- Parts	RVC(40) or CTH
8514		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss);	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	
	8514.10	- Resistance heated furnaces and ovens	RVC(40) or CTH or RVC(35) + CTSH
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss	RVC(40) or CTH or RVC(35) + CTSH
	8514.30	- Other furnaces and ovens	RVC(40) or CTH or RVC(35) + CTSH
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss	RVC(40) or CTH or RVC(35) + CTSH
	8514.90	- Parts	RVC(40) or CTH
8515		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	
	8515.11	- Brazing or soldering machines and apparatus: soldering irons and guns	RVC(40) or CTH or RVC(35) + CTSH
	8515.19	- Brazing or soldering machines and apparatus: other	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8515.21	- Machines and apparatus for resistance welding of metal: fully or partly automatic	RVC(40) or CTH or RVC(35) + CTSH
	8515.29	- Machines and apparatus for resistance welding of metal: other	RVC(40) or CTH or RVC(35) + CTSH
	8515.31	- Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	RVC(40) or CTH or RVC(35) + CTSH
	8515.39	- Machines and apparatus for arc (including plasma arc) welding of metals: other	RVC(40) or CTH or RVC(35) + CTSH
	8515.80	- Other machines and apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8515.90	- Parts	RVC(40) or CTH
8516		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8516.21	- Electric space heating apparatus and electric soil heating apparatus: storage heating radiators	RVC(40) or CTH or RVC(35) + CTSH
	8516.29	- Electric space heating apparatus and electric soil heating apparatus: other	RVC(40) or CTH or RVC(35) + CTSH
	8516.31	- Electro-thermic hair-dressing or hand-drying apparatus: hair dryers	RVC(40) or CTH or RVC(35) + CTSH
	8516.32	- Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8516.33	- Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8516.40	- Electric smoothing irons	RVC(40) or CTH or RVC(35) + CTSH
	8516.50	- Microwave ovens	RVC(40) or CTH or RVC(35) + CTSH
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	RVC(40) or CTH or RVC(35) + CTSH
	8516.71	- Other electro-thermic appliances: coffee or tea makers	RVC(40) or CTH or RVC(35) + CTSH
	8516.72	- Other electro-thermic appliances: toasters	RVC(40) or CTH or RVC(35) + CTSH
	8516.79	- Other electro-thermic appliances: other	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTSH
	8516.80	- Electric heating resistors	RVC(40) or CTH or RVC(35) + CTSH
	8516.90	- Parts	RVC(40) or CTH
8517		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	
	8517.11	- Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	RVC(40) or CTH or RVC(35) + CTSH
	8517.12	- Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	RVC(40) or CTH or RVC(35) + CTSH
	8517.18	- Telephone sets, including telephones for cellular networks or for other wireless networks: other	RVC(40) or CTH or RVC(35) + CTSH
	8517.61	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		or wireless network (such as a local or wide area network): base stations	
	8517.62	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8517.69	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): other	RVC(40) or CTH or RVC(35) + CTSH
	8517.70	- Parts	RVC(40) or CTH
8518		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets	
	8518.10	- Microphones and stands therefor	RVC(40) or CTH or RVC(35) + CTSH
	8518.21	- Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8518.22	- Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	RVC(40) or CTH or RVC(35) + CTSH
	8518.29	- Loudspeakers, whether or not mounted in their enclosures: other	RVC(40) or CTH or RVC(35) + CTSH
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	RVC(40) or CTH or RVC(35) + CTSH
	8518.40	- Audio-frequency electric amplifiers	RVC(40) or CTH or RVC(35) + CTSH
	8518.50	- Electric sound amplifier sets	RVC(40) or CTH or RVC(35) + CTSH
	8518.90	- Parts	RVC(40) or CTH
8519		Sound recording or reproducing apparatus	
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	RVC(40) or CTH
	8519.30	- Turntables (record-decks)	RVC(40) or CTH
	8519.50	- Telephone answering machines	RVC(40) or CTH
	8519.81	- Other apparatus: using magnetic, optical or semiconductor media	RVC(40) or CTH
	8519.89	- Other apparatus: other	RVC(40) or CTH
8521		Video recording or reproducing apparatus, whether or not	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		incorporating a video tuner	
	8521.10	- Magnetic tape-type	RVC(40) or CTH
	8521.90	- Other	RVC(40) or CTH
8522		Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	
	8522.10	- Pick-up cartridges	RVC(40) or CTH
	8522.90	- Other	RVC(40) or CTH
8523		Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	
	8523.21	- Magnetic media: cards incorporating a magnetic stripe	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.21 shall confer origin whether or not there has been a change in tariff classification

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8523.29	- Magnetic media: other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.29 shall confer origin whether or not there has been a change in tariff classification
	8523.41	- Optical media: unrecorded	RVC(40) or CTH
	8523.49	- Optical media: other	RVC(40) or CTSH
	8523.51	- Semiconductor media: solid-state non-volatile storage devices	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.51 shall confer origin whether or not there has been a change in tariff classification

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8523.52	- Semiconductor media: "smart cards"	CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.52 shall confer origin whether or not there has been a change in tariff classification
	8523.59	- Semiconductor media: other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.59 shall confer origin whether or not there has been a change in tariff classification
	8523.80	- Other	RVC(40) or CTH or Recording sound or other similarly recorded phenomena onto blank or unrecorded media of

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			subheading 8523.80 shall confer origin whether or not there has been a change in tariff classification
8525		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	
	8525.50	- Transmission apparatus	RVC(40) or CTH
	8525.60	- Transmission apparatus incorporating reception apparatus	RVC(40) or CTH
	8525.80	- Television cameras, digital cameras and video camera recorders	RVC(40) or CTH
8526		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	
	8526.10	- Radar apparatus	RVC(40) or CTSH
	8526.91	- Other: radio navigational aid apparatus	RVC(40) or CTSH
	8526.92	- Other: radio remote control apparatus	RVC(40) or CTSH
8527		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	
	8527.12	- Radio-broadcast receivers capable of operating without an	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		external source of power: pocket-size radio cassette-players	RVC(35) + CTSH
	8527.13	- Radio-broadcast receivers capable of operating without an external source of power: other apparatus combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.19	- Radio-broadcast receivers capable of operating without an external source of power: other	RVC(40) or CTH or RVC(35) + CTSH
	8527.21	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.29	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: other	RVC(40) or CTH or RVC(35) + CTSH
	8527.91	- Other: combined with sound recording or reproducing apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8527.92	- Other: not combined with sound recording or reproducing apparatus but combined with a clock	RVC(40) or CTH or RVC(35) + CTSH
	8527.99	- Other: other	RVC(40) or CTH or RVC(35) + CTSH
8528		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8528.41	- Cathode-ray tube monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
	8528.49	- Cathode-ray tube monitors: other	RVC(40) or CTH or RVC(35) + CTSH
	8528.51	- Other monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
	8528.59	- Other monitors: other	RVC(40) or CTH or RVC(35) + CTSH
	8528.61	- Projectors: of a kind solely or principally used in an automatic data processing system of heading 8471	RVC(40) or CTH or RVC(35) + CTSH
	8528.69	- Projectors: other	RVC(40) or CTH or RVC(35) + CTSH
	8528.71	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: not designed to incorporate a video display or screen	RVC(40) or CTH or RVC(35) + CTSH
	8528.72	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other, colour	RVC(40) or CTH or RVC(35) + CTSH
	8528.73	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		reproducing apparatus: other, monochrome	
8529		Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	RVC(40) or CTH
	8529.90	- Other	RVC(40) or CTH
8530		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	
	8530.10	- Equipment for railways or tramways	RVC(40) or CTSH
	8530.80	- Other equipment	RVC(40) or CTSH
	8530.90	- Parts	RVC(40) or CTH
8531		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	
	8531.10	- Burglar or fire alarms and similar apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	RVC(40) or CTH or RVC(35) + CTSH
	8531.80	- Other apparatus	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTSH
	8531.90	-Parts	RVC(40) or CTH
8532		Electrical capacitors, fixed, variable or adjustable (pre-set)	
	8532.10	- 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)	RVC(40) or CTH or RVC(35) + CTSH
	8532.21	- Other fixed capacitors: tantalum	RVC(40) or CTH or RVC(35) + CTSH
	8532.22	- Other fixed capacitors: aluminium electrolytic	RVC(40) or CTH or RVC(35) + CTSH
	8532.23	- Other fixed capacitors: ceramic dielectric, single layer	RVC(40) or CTH or RVC(35) + CTSH
	8532.24	- Other fixed capacitors: ceramic dielectric, multilayer	RVC(40) or CTH or RVC(35) + CTSH
	8532.25	- Other fixed capacitors: dielectric of paper or plastics	RVC(40) or CTH or RVC(35) + CTSH
	8532.29	- Other fixed capacitors: other	RVC(40) or CTH or RVC(35) + CTSH
	8532.30	- Variable or adjustable (pre-set) capacitors	RVC(40) or CTH or RVC(35) + CTSH
	8532.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8533		Electrical resistors (including rheostats and potentiometers), other than heating resistors	
	8533.10	- Fixed carbon resistors, composition or film types	RVC(40) or CTH or RVC(35) + CTSH
	8533.21	- Other fixed resistors: for a power handling capacity not exceeding 20 W	RVC(40) or CTH or RVC(35) + CTSH
	8533.29	- Other fixed resistors: other	RVC(40) or CTH or RVC(35) + CTSH
	8533.31	- Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	RVC(40) or CTH or RVC(35) + CTSH
	8533.39	- Wirewound variable resistors, including rheostats and potentiometers: other	RVC(40) or CTH or RVC(35) + CTSH
	8533.40	- Other variable resistors, including rheostats and potentiometers	RVC(40) or CTH or RVC(35) + CTSH
	8533.90	- Parts	RVC(40) or CTH
8534	8534.00	Printed circuits	RVC(40) or CTH
8535		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors,	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		junction boxes), for a voltage exceeding 1,000 volts	
	8535.10	- Fuses	RVC(40) or CTSH
	8535.21	- Automatic circuit breakers: for a voltage of less than 72.5 kV	RVC(40) or CTSH
	8535.29	- Automatic circuit breakers: other	RVC(40) or CTSH
	8535.30	- Isolating switches and make-and-break switches	RVC(40) or CTSH
	8535.40	- Lightning arresters, voltage limiters and surge suppressors	RVC(40) or CTSH
	8535.90	- Other	RVC(40) or CTSH
8536		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	
	8536.10	- Fuses	RVC(40) or CTH
	8536.20	- Automatic circuit breakers	RVC(40) or CTH
	8536.30	- Other apparatus for protecting electrical circuits	RVC(40) or CTH
	8536.41	- Relays: for a voltage not exceeding 60 V	RVC(40) or CTH
	8536.49	- Relays: other	RVC(40) or CTH
	8536.50	- Other switches	RVC(40) or CTH
	8536.61	- Lamp-holders, plugs and sockets: lamp-holders	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8536.69	- Lamp-holders, plugs and sockets: other	RVC(40) or CTH
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables	RVC(40) or CTH
	8536.90	- Other apparatus	RVC(40) or CTH
8537		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	
	8537.10	- For a voltage not exceeding 1,000 V	RVC(40) or CTH
	8537.20	- For a voltage exceeding 1,000 V	RVC(40) or CTH
8538		Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	RVC(40) or CTH
	8538.90	- Other	RVC(40) or CTH
8539		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps	
	8539.10	- Sealed beam lamp units	RVC(40) or CTH or RVC(35) + CTSH
	8539.21	- Other filament lamps, excluding ultra-violet or infra-red lamps:	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		tungsten halogen	
	8539.22	- Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V	RVC(40) or CTH or RVC(35) + CTSH
	8539.29	- Other filament lamps, excluding ultra-violet or infra-red lamps: other	RVC(40) or CTH or RVC(35) + CTSH
	8539.31	- Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	RVC(40) or CTSH
	8539.32	- Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	RVC(40) or CTH or RVC(35) + CTSH
	8539.39	- Discharge lamps, other than ultra-violet lamps: other	RVC(40) or CTH or RVC(35) + CTSH
	8539.41	- Ultra-violet or infra-red lamps; arc-lamps: arc-lamps	RVC(40) or CTH or RVC(35) + CTSH
	8539.49	- Ultra-violet or infra-red lamps; arc-lamps: other	RVC(40) or CTH or RVC(35) + CTSH
	8539.90	- Parts	RVC(40) or CTH
8540		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8540.11	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	RVC(40) or CTH or RVC(35) + CTSH
	8540.12	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: monochrome	RVC(40) or CTH or RVC(35) + CTSH
	8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	RVC(40) or CTSH
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	RVC(40) or CTSH
	8540.60	- Other cathode-ray tubes	RVC(40) or CTSH
	8540.71	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	RVC(40) or CTSH
	8540.79	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	RVC(40) or CTH or RVC(35) + CTSH
	8540.81	- Other valves and tubes: receiver or amplifier valves and tubes	RVC(40) or CTH or RVC(35) + CTSH
	8540.89	- Other valves and tubes: other	RVC(40) or CTSH
	8540.91	- Parts: of cathode-ray tubes	RVC(40) or CTH
	8540.99	- Parts: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8541		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	
	8541.10	- Diodes, other than photosensitive or light emitting diodes	RVC(40) or CTH or RVC(35) + CTSH
	8541.21	- Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	RVC(40) or CTH or RVC(35) + CTSH
	8541.29	- Transistors, other than photosensitive transistors: other	RVC(40) or CTH or RVC(35) + CTSH
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices	RVC(40) or CTH or RVC(35) + CTSH
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	RVC(40) or CTH or RVC(35) + CTSH
	8541.50	- Other semiconductor devices	RVC(40) or CTH or RVC(35) + CTSH
	8541.60	- Mounted piezo-electric crystals	RVC(40) or CTH or RVC(35) + CTSH
	8541.90	- Parts	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8542		Electronic integrated circuits	
	8542.31	- Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	RVC(40) or CTSH
	8542.32	- Electronic integrated circuits: memories	RVC(40) or CTSH
	8542.33	- Electronic integrated circuits: amplifiers	RVC(40) or CTSH
	8542.39	- Electronic integrated circuits: other	RVC(40) or CTSH
	8542.90	- Parts	RVC(40) or CTH
8543		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	
	8543.10	- Particle accelerators	RVC(40) or CTSH
	8543.20	- Signal generators	RVC(40) or CTSH
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis	RVC(40) or CTSH
	8543.70	- Other machines and apparatus	RVC(40) or CTH or RVC(35) + CTSH
	8543.90	- Parts	RVC(40) or CTH
8544		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	
	8544.11	- Winding wire: of copper	RVC(40) or CTH
	8544.19	- Winding wire: other	RVC(40) or CTH
	8544.20	- Co-axial cable and other co-axial electric conductors	RVC(40) or CTH
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	RVC(40) or CTH
	8544.42	- Other electrical conductors, for a voltage not exceeding 1,000 V: fitted with connectors	RVC(40) or CTH
	8544.49	- Other electrical conductors, for a voltage not exceeding 1,000 V: other	RVC(40) or CTH
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	RVC(40) or CTH
	8544.70	- Optical fibre cables	RVC(40) or CTH
8545		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	
	8545.11	- Electrodes: of a kind used for furnaces	RVC(40) or CTH
	8545.19	- Electrodes: other	RVC(40) or CTH
	8545.20	- Brushes	RVC(40) or CTH
	8545.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8546		Electrical insulators of any material	
	8546.10	- Of glass	RVC(40) or CTH
	8546.20	- Of ceramics	RVC(40) or CTH
	8546.90	- Other	RVC(40) or CTH
8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	
	8547.10	- Insulating fittings of ceramics	RVC(40) or CTH
	8547.20	- Insulating fittings of plastics	RVC(40) or CTH
	8547.90	- Other	RVC(40) or CTH
8548		Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	
	8548.10	- Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary	Origin shall be conferred to a good of this subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		batteries and spent electrical accumulators	that is derived from production or consumption in a Party
	8548.90	- Other	RVC(40) or CTH
CHAPTER 86		RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO- MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	
8601		Rail locomotives powered from an external source of electricity or by electric accumulators	
	8601.10	- Powered from an external source of electricity	RVC(40) or CTH
	8601.20	- Powered by electric accumulators	RVC(40) or CTH
8602		Other rail locomotives; locomotive tenders	
	8602.10	- Diesel-electric locomotives	RVC(40) or CTH
	8602.90	- Other	RVC(40) or CTH
8603		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	
	8603.10	- Powered from an external source of electricity	RVC(40) or CTH
	8603.90	- Other	RVC(40) or CTH
8604	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops,	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	
8605	8605.00	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 8604)	RVC(40) or CTH
8606		Railway or tramway goods vans and wagons, not self-propelled	
	8606.10	- Tank wagons and the like	RVC(40) or CTH
	8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10	RVC(40) or CTH
	8606.91	- Other: covered and closed	RVC(40) or CTH
	8606.92	- Other: open, with non-removable sides of a height exceeding 60 cm	RVC(40) or CTH
	8606.99	- Other: other	RVC(40) or CTH
8607		Parts of railway or tramway locomotives or rolling-stock	
	8607.11	- Bogies, bissel-bogies, axles and wheels, and parts thereof: driving bogies and bissel-bogies	RVC(40) or CTH
	8607.12	- Bogies, bissel-bogies, axles and wheels, and parts thereof: other bogies and bissel-bogies	RVC(40) or CTH
	8607.19	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		other, including parts	
	8607.21	- Brakes and parts thereof: air brakes and parts thereof	RVC(40) or CTH
	8607.29	- Brakes and parts thereof: other	RVC(40) or CTH
	8607.30	- Hooks and other coupling devices, buffers, and parts thereof	RVC(40) or CTH
	8607.91	- Other: of locomotives	RVC(40) or CTH
	8607.99	- Other: other	RVC(40) or CTH
8608	8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	RVC(40) or CTH
8609	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	RVC(40) or CTH
CHAPTER 87		VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
8701		Tractors (other than tractors of heading 8709):	
	8701.10	- Pedestrian controlled tractors	RVC(40) or CTH
	8701.20	- Road tractors for semi-trailers	RVC(40)
	8701.30	- Track-laying tractors	RVC(40) or CTH
	8701.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8702		Motor vehicles for the transport of ten or more persons, including the driver	
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	RVC(40)
	8702.90	- Other	RVC(40)
8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	RVC(40)
	8703.21	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity not exceeding 1,000 cc	RVC(40)
	8703.22	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	RVC(40)
	8703.23	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	RVC(40)
	8703.24	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		3,000 cc	
	8703.31	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity not exceeding 1,500 cc	RVC(40)
	8703.32	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	RVC(40)
	8703.33	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 2,500 cc	RVC(40)
	8703.90	- Other	RVC(40)
8704		Motor vehicles for the transport of goods	
	8704.10	- Dumpers designed for off-highway use	RVC(40)
	8704.21	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes	RVC(40)
	8704.22	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC(40)
	8704.23	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. exceeding 20 tonnes	RVC(40)
	8704.31	- Other, with spark-ignition internal combustion piston engine:	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		g.v.w. not exceeding 5 tonnes	
	8704.32	- Other, with spark-ignition internal combustion piston engine: g.v.w. exceeding 5 tonnes	RVC(40)
	8704.90	- Other	RVC(40)
8705		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
	8705.10	- Crane lorries	RVC(40) or CTH
	8705.20	- Mobile drilling derricks	RVC(40) or CTH
	8705.30	- Fire fighting vehicles	RVC(40) or CTH
	8705.40	- Concrete-mixer lorries	RVC(40) or CTH
	8705.90	- Other	RVC(40) or CTH
8706	8706.00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	RVC(40)
8707		Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	
	8707.10	- For the vehicles of heading 8703	RVC(40)
	8707.90	- Other	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8708		Parts and accessories of the motor vehicles of headings 8701 to 8705	
	8708.10	- Bumpers and parts thereof	RVC(40)
	8708.21	- Other parts and accessories of bodies (including cabs): safety seat belts	RVC(40) + CTSH
	8708.29	- Other parts and accessories of bodies (including cabs): other	RVC(40) + CTSH
	8708.30	- Brakes and servo-brakes; parts thereof	RVC(40)
	8708.40	- Gear boxes and parts thereof	RVC(40)
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	RVC(40)
	8708.70	- Road wheels and parts and accessories thereof	RVC(40)
	8708.80	- Suspension systems and parts thereof (including shock absorbers)	RVC(40)
	8708.91	- Other parts and accessories: radiators and parts thereof	RVC(40)
	8708.92	- Other parts and accessories: silencers (mufflers) and exhaust pipes; parts thereof	RVC(40)
	8708.93	- Other parts and accessories: clutches and parts thereof	RVC(40)
	8708.94	- Other parts and accessories: steering wheels, steering columns and steering boxes; parts thereof	RVC(40)
	8708.95	- Other parts and accessories: safety airbags with inflater system, parts thereof	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8708.99	- Other parts and accessories: other	RVC(40) + CTSH
8709		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	
	8709.11	- Vehicles: electrical	RVC(40) or CTH
	8709.19	- Vehicles: other	RVC(40) or CTH
	8709.90	- Parts	RVC(40) or CTH
8710	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	RVC(40) or CC
8711		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	RVC(40)
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC(40)
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	RVC(40)
	8711.40	- With reciprocating internal combustion piston engine of a	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		cylinder capacity exceeding 500 cc but not exceeding 800 cc	
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	RVC(40)
	8711.90	- Other	RVC(40)
8712	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised	RVC(40) or CTH
8713		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	
	8713.10	- Not mechanically propelled	RVC(40) or CTH
	8713.90	- Other	RVC(40) or CTH
8714		Parts and accessories of vehicles of headings 8711 to 8713	
	8714.10	- Of motorcycles (including mopeds)	RVC(40)
	8714.20	- Of carriages for disabled persons	RVC(40)
	8714.91	- Other: frames and forks, and parts thereof	RVC(40)
	8714.92	- Other: wheel rims and spokes	RVC(40)
	8714.93	- Other: hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	RVC(40)
	8714.94	- Other: brakes, including coaster braking hubs and hub brakes, and parts thereof	RVC(40)
	8714.95	- Other: saddles	RVC(40)
	8714.96	- Other: pedals and crank-gear, and parts thereof	RVC(40)

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8714.99	-Other: other	RVC(40)
8715	8715.00	Baby carriages and parts thereof	RVC(40) or CTH
8716		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	
	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	RVC(40) or CTH
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	RVC(40) or CTH
	8716.31	- Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers	RVC(40) or CTH
	8716.39	- Other trailers and semi-trailers for the transport of goods: other	RVC(40) or CTH
	8716.40	- Other trailers and semi-trailers	RVC(40) or CTH
	8716.80	- Other vehicles	RVC(40) or CTH
	8716.90	- Parts	RVC(40) or CTH
CHAPTER 88		AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	
8801	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	RVC(40) or CTH
8802		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	
	8802.11	- Helicopters: of an unladen weight not exceeding 2,000 kg	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	8802.12	- Helicopters: of an unladen weight exceeding 2,000 kg	RVC(40) or CTH
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	RVC(40) or CTH
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	RVC(40) or CTH
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	RVC(40) or CTH
	8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	RVC(40) or CTH
8803		Parts of goods of heading 8801 or 8802	
	8803.10	- Propellers and rotors and parts thereof	RVC(40) or CTH
	8803.20	- Under-carriages and parts thereof	RVC(40) or CTH
	8803.30	- Other parts of aeroplanes or helicopters	RVC(40) or CTH
	8803.90	- Other	RVC(40) or CTH
8804	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	RVC(40) or CTH
8805		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	
	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	RVC(40) or CTH
	8805.21	- Ground flying trainers and parts thereof: air combat simulators	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		and parts thereof	
	8805.29	- Ground flying trainers and parts thereof: other	RVC(40) or CTH
CHAPTER 89		SHIPS, BOATS AND FLOATING STRUCTURES	
8901		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	RVC(40) or CTH
	8901.20	- Tankers	RVC(40) or CTH
	8901.30	- Refrigerated vessels, other than those of heading 8901.20	RVC(40) or CTH
	8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	RVC(40) or CTH
8902	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	RVC(40) or CTH
8903		Yachts and other vessels for pleasure or sports; rowing boats and canoes	
	8903.10	- Inflatable	RVC(40) or CTH
	8903.91	- Other: sailboats, with or without auxiliary motor	RVC(40) or CTH
	8903.92	- Other: motorboats, other than outboard motorboats	RVC(40) or CTH
	8903.99	- Other: other	RVC(40) or CTH
8904	8904.00	Tugs and pusher craft	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
8905		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	
	8905.10	- Dredgers	RVC(40) or CTH
	8905.20	- Floating or submersible drilling or production platforms	RVC(40) or CTH
	8905.90	- Other	RVC(40) or CTH
8906		Other vessels, including warships and lifeboats other than rowing boats	
	8906.10	- Warships	RVC(40) or CTH
	8906.90	- Other	RVC(40) or CTH
8907		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	
	8907.10	- Inflatable rafts	RVC(40) or CTH
	8907.90	- Other	RVC(40) or CTH
8908	8908.00	Vessels and other floating structures for breaking up	RVC(40) or CTH
CHAPTER 90		OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	
9001		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	
	9001.10	- Optical fibres, optical fibre bundles and cables	RVC(40) or CTH
	9001.20	- Sheets and plates of polarising material	RVC(40) or CTH
	9001.30	- Contact lenses	RVC(40) or CTH
	9001.40	- Spectacle lenses of glass	RVC(40) or CTH
	9001.50	- Spectacle lenses of other materials	RVC(40) or CTH
	9001.90	- Other	RVC(40) or CTH
9002		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	
	9002.11	- Objective lenses: for cameras, projectors or photographic enlargers or reducers	RVC(40) or CTH
	9002.19	- Objective lenses: other	RVC(40) or CTH
	9002.20	- Filters	RVC(40) or CTH
	9002.90	- Other	RVC(40) or CTH
9003		Frames and mountings for spectacles, goggles or the like, and parts thereof	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9003.11	- Frames and mountings: of plastics	RVC(40) or CTSH
	9003.19	- Frames and mountings: of other materials	RVC(40) or CTSH
	9003.90	- Parts	RVC(40) or CTH
9004		Spectacles, goggles and the like, corrective, protective or other	
	9004.10	- Sunglasses	RVC(40) or CTH
	9004.90	- Other	RVC(40) or CTH
9005		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	
	9005.10	- Binoculars	RVC(40) or CTSH
	9005.80	- Other instruments	RVC(40) or CTSH
	9005.90	- Parts and accessories (including mountings)	RVC(40) or CTH
9006		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders	RVC(40) or CTH or RVC(35) + CTSH
	9006.30	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs;	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		comparison cameras for forensic or criminological purposes	
	9006.40	- Instant print cameras	RVC(40) or CTH or RVC(35) + CTSH
	9006.51	- Other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	RVC(40) or CTH or RVC(35) + CTSH
	9006.52	- Other cameras: other, for roll film of a width less than 35 mm	RVC(40) or CTH or RVC(35) + CTSH
	9006.53	- Other cameras: other, for roll film of a width of 35 mm	RVC(40) or CTH or RVC(35) + CTSH
	9006.59	- Other cameras: other	RVC(40) or CTH or RVC(35) + CTSH
	9006.61	- Photographic flashlight apparatus and flashbulbs: discharge lamp ("electronic") flashlight apparatus	RVC(40) or CTH or RVC(35) + CTSH
	9006.69	- Photographic flashlight apparatus and flashbulbs: other	RVC(40) or CTH or RVC(35) + CTSH
	9006.91	- Parts and accessories: for cameras	RVC(40) or CTH
	9006.99	- Parts and accessories: other	RVC(40) or CTH
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	
	9007.10	- Cameras	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9007.20	- Projectors	RVC(40) or CTH or RVC(35) + CTSH
	9007.91	- Parts and accessories: for cameras	RVC(40) or CTH
	9007.92	- Parts and accessories: for projectors	RVC(40) or CTH
9008		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	
	9008.50	- Projectors, enlargers and reducers	RVC(40) or CTSH
	9008.90	- Parts and accessories	RVC(40) or CTH
9010		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	
	9010.10	- 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	RVC(40) or CTSH
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	RVC(40) or CTSH
	9010.60	- Projection screens	RVC(40) or CTSH
	9010.90	- Parts and accessories	RVC(40) or CTH
9011		Compound optical microscopes, including those for	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		photomicrography, cinephotomicrography or microprojection	
	9011.10	- Stereoscopic microscopes	RVC(40) or CTSH
	9011.20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	RVC(40) or CTSH
	9011.80	- Other microscopes	RVC(40) or CTSH
	9011.90	- Parts and accessories	RVC(40) or CTH
9012		Microscopes other than optical microscopes; diffraction apparatus	
	9012.10	- Microscopes other than optical microscopes; diffraction apparatus	RVC(40) or CTSH
	9012.90	- Parts and accessories	RVC(40) or CTH
9013		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	
	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	RVC(40) or CTH or RVC(35) + CTSH
	9013.20	- Lasers, other than laser diodes	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9013.80	- Other devices, appliances and instruments	RVC(40) or CTH or RVC(35) + CTSH
	9013.90	- Parts and accessories	RVC(40) or CTH
9014		Direction finding compasses; other navigational instruments and appliances	
	9014.10	- Direction finding compasses	RVC(40) or CTH or RVC(35) + CTSH
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	RVC(40) or CTH or RVC(35) + CTSH
	9014.80	- Other instruments and appliances	RVC(40) or CTSH
	9014.90	- Parts and accessories	RVC(40) or CTH
9015		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
	9015.10	- Rangefinders	RVC(40) or CTH or RVC(35) + CTSH
	9015.20	- Theodolites and tachymeters (tacheometers)	RVC(40) or CTH or RVC(35) + CTSH
	9015.30	- Levels	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9015.40	- Photogrammetrical surveying instruments and appliances	RVC(40) or CTH or RVC(35) + CTSH
	9015.80	- Other instruments and appliances	RVC(40) or CTH or RVC(35) + CTSH
	9015.90	- Parts and accessories	RVC(40) or CTH
9016	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	RVC(40) or CTH
9017		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	
	9017.10	- Drafting tables and machines, whether or not automatic	RVC(40) or CTH or RVC(35) + CTSH
	9017.20	- Other drawing, marking-out or mathematical calculating instruments	RVC(40) or CTH or RVC(35) + CTSH
	9017.30	- Micrometers, callipers and gauges	RVC(40) or CTH or RVC(35) + CTSH
	9017.80	- Other instruments	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9017.90	- Parts and accessories	RVC(40) or CTH
9018		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	
	9018.11	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): electro-cardiographs	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.12	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): ultrasonic scanning apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			subheading
	9018.13	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): magnetic resonance imaging apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.14	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): scintigraphic apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9018.19	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.20	- Ultra-violet or infra-red ray apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.31	- Syringes, needles, catheters, cannulae and the like: syringes, with or without needles	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.32	-Syringes, needles, catheters, cannulae and the like: tubular metal needles and needles for sutures	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.39	- Syringes, needles, catheters, cannulae and the like: other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			subheading
	9018.41	- Other instruments and appliances, used in dental sciences: dental drill engines, whether or not combined on a single base with other dental equipment	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.49	- Other instruments and appliances, used in dental sciences: other	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9018.50	- Other ophthalmic instruments and appliances	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9018.90	- Other instruments and appliances	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
9019		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	RVC(40) or CTH or No change in tariff subheading provided the machines, instruments and apparatus are manufactured from parts produced solely for the machines, instruments or apparatus of the same subheading
9020	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
9021		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	
	9021.10	- Orthopaedic or fracture appliances	RVC(40) or CTH
	9021.21	- Artificial teeth and dental fittings: artificial teeth	RVC(40) or CTH
	9021.29	- Artificial teeth and dental fittings: other	RVC(40) or CTH
	9021.31	- Other artificial parts of the body: artificial joints	RVC(40) or CTH
	9021.39	- Other artificial parts of the body: other	RVC(40) or CTH
	9021.40	- Hearing aids, excluding parts and accessories	RVC(40) or CTH
	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	RVC(40) or CTH
	9021.90	- Other	RVC(40) or CTH
9022		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9022.12	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: computed tomography apparatus	RVC(40) or CTSH
	9022.13	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for dental uses	RVC(40) or CTSH
	9022.14	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for medical, surgical or veterinary uses	RVC(40) or CTSH
	9022.19	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	RVC(40) or CTSH
	9022.21	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for medical, surgical, dental or veterinary uses	RVC(40) or CTSH
	9022.29	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9022.30	- X-ray tubes	RVC(40) or CTSH
	9022.90	- Other, including parts and accessories	RVC(40) or CTH
9023	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	RVC(40) or CTH
9024		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	
	9024.10	- Machines and appliances for testing metals	RVC(40) or CTSH
	9024.80	- Other machines and appliances	RVC(40) or CTSH
	9024.90	- Parts and accessories	RVC(40) or CTH
9025		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	
	9025.11	- Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	RVC(40) or CTSH
	9025.19	- Thermometers and pyrometers, not combined with other instruments: other	RVC(40) or CTSH
	9025.80	- Other instruments	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9025.90	- Parts and accessories	RVC(40) or CTH
9026		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	
	9026.10	- For measuring or checking the flow or level of liquids	RVC(40) or CTH or RVC(35) + CTSH
	9026.20	- For measuring or checking pressure	RVC(40) or CTH or RVC(35) + CTSH
	9026.80	- Other instruments or apparatus	RVC(40) or CTH or RVC(35) + CTSH
	9026.90	- Parts and accessories	RVC(40) or CTH
9027		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	
	9027.10	- Gas or smoke analysis apparatus	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTSH
	9027.20	- Chromatographs and electrophoresis instruments	RVC(40) or CTH or RVC(35) + CTSH
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	RVC(40) or CTH or RVC(35) + CTSH
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	RVC(40) or CTH or RVC(35) + CTSH
	9027.80	- Other instruments and apparatus	RVC(40) or CTH or RVC(35) + CTSH
	9027.90	- Microtomes; parts and accessories	RVC(40) or CTH
9028		Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
	9028.10	- Gas meters	RVC(40) or CTSH
	9028.20	- Liquid meters	RVC(40) or CTSH
	9028.30	- Electricity meters	RVC(40) or CTSH
	9028.90	- Parts and accessories	RVC(40) or CTH
9029		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	
	9029.10	- Revolution counters, production counters, taximeters,	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		mileometers, pedometers and the like	RVC(35) + CTSH
	9029.20	- Speed indicators and tachometers; stroboscopes	RVC(40) or CTH or RVC(35) + CTSH
	9029.90	- Parts and accessories	RVC(40) or CTH
9030		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	
	9030.10	- Instruments and apparatus for measuring or detecting ionising radiations	RVC(40) or CTSH
	9030.20	- Oscilloscopes and oscillographs	RVC(40) or CTSH
	9030.31	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	RVC(40) or CTSH
	9030.32	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	RVC(40) or CTSH
	9030.33	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9030.39	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	RVC(40) or CTSH
	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	RVC(40) or CTSH
	9030.82	- Other instruments and apparatus: for measuring or checking semiconductor wafers or devices	RVC(40) or CTSH
	9030.84	- Other instruments and apparatus: other, with a recording device	RVC(40) or CTSH
	9030.89	- Other instruments and apparatus: other	RVC(40) or CTSH
	9030.90	- Parts and accessories	RVC(40) or CTH
9031		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	
	9031.10	- Machines for balancing mechanical parts	RVC(40) or CTSH
	9031.20	- Test benches	RVC(40) or CTSH
	9031.41	- Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	RVC(40) or CTSH
	9031.49	- Other optical instruments and appliances: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9031.80	- Other instruments, appliances and machines	RVC(40) or CTSH
	9031.90	- Parts and accessories	RVC(40) or CTH
9032		Automatic regulating or controlling instruments and apparatus	
	9032.10	- Thermostats	RVC(40) or CTSH
	9032.20	- Manostats	RVC(40) or CTSH
	9032.81	- Other instruments and apparatus: hydraulic or pneumatic	RVC(40) or CTSH
	9032.89	- Other instruments and apparatus: other	RVC(40) or CTSH
	9032.90	- Parts and accessories	RVC(40) or CTH
9033	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	RVC(40) or CTH
CHAPTER 91		CLOCKS AND WATCHES AND PARTS THEREOF	
9101		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	
	9101.11	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with mechanical display only	RVC(40) or CTH
	9101.19	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: other	RVC(40) or CTH
	9101.21	- Other wrist-watches, whether or not incorporating a stop-watch	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		facility: with automatic winding	
	9101.29	- Other wrist-watches, whether or not incorporating a stop-watch facility: other	RVC(40) or CTH
	9101.91	- Other: electrically operated	RVC(40) or CTH
	9101.99	- Other: other	RVC(40) or CTH
9102		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101	
	9102.11	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with mechanical display only	RVC(40) or CTH
	9102.12	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with opto-electronic display only	RVC(40) or CTH
	9102.19	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: other	RVC(40) or CTH
	9102.21	- Other wrist-watches, whether or not incorporating a stop-watch facility: with automatic winding	RVC(40) or CTH
	9102.29	- Other wrist-watches, whether or not incorporating a stop-watch facility: other	RVC(40) or CTH
	9102.91	- Other: electrically operated	RVC(40) or CTH
	9102.99	- Other: other	RVC(40) or CTH
9103		Clocks with watch movements, excluding clocks of heading	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		9104	
	9103.10	- Electrically operated	RVC(40) or CTH
	9103.90	- Other	RVC(40) or CTH
9104	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	RVC(40) or CTH
9105		Other clocks	
	9105.11	- Alarm clocks: electrically operated	RVC(40) or CTH
	9105.19	- Alarm clocks: other	RVC(40) or CTH
	9105.21	- Wall clocks: electrically operated	RVC(40) or CTH
	9105.29	- Wall clocks: other	RVC(40) or CTH
	9105.91	- Other: electrically operated	RVC(40) or CTH
	9105.99	- Other: other	RVC(40) or CTH
9106		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	
	9106.10	- Time-registers; time-recorders	RVC(40) or CTH
	9106.90	- Other	RVC(40) or CTH
9107	9107.00	Time switches with clock or watch movement or with synchronous motor	RVC(40) or CTH
9108		Watch movements, complete and assembled	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9108.11	- Electrically operated: with mechanical display only or with a device to which a mechanical display can be incorporated	RVC(40) or CTH
	9108.12	- Electrically operated: with opto-electronic display only	RVC(40) or CTH
	9108.19	- Electrically operated: other	RVC(40) or CTH
	9108.20	- With automatic winding	RVC(40) or CTH
	9108.90	- Other	RVC(40) or CTH
9109		Clock movements, complete and assembled	
	9109.10	- Electrically operated	RVC(40) or CTH
	9109.90	- Other	RVC(40) or CTH
9110		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	
	9110.11	- Of watches: complete movements, unassembled or partly assembled (movement sets)	RVC(40) or CTH
	9110.12	- Of watches: incomplete movements, assembled	RVC(40) or CTH
	9110.19	- Of watches: rough movements	RVC(40) or CTH
	9110.90	- Other	RVC(40) or CTH
9111		Watch cases and parts thereof	
	9111.10	- Cases of precious metal or of metal clad with precious metal	RVC(40) or CTSH
	9111.20	- Cases of base metal, whether or not gold- or silver-plated	RVC(40) or CTSH
	9111.80	- Other cases	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9111.90	- Parts	RVC(40) or CTH
9112		Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	
	9112.20	- Cases	RVC(40) or CTH
	9112.90	- Parts	RVC(40) or CTH
9113		Watch straps, watch bands and watch bracelets, and parts thereof	
	9113.10	- Of precious metal or of metal clad with precious metal	RVC(40) or CTH
	9113.20	- Of base metal, whether or not gold- or silver-plated	RVC(40) or CTH
	9113.90	- Other	RVC(40) or CTH
9114		Other clock or watch parts	
	9114.10	- Springs, including hair-springs	RVC(40) or CTH
	9114.30	- Dials	RVC(40) or CTH
	9114.40	- Plates and bridges	RVC(40) or CTH
	9114.90	- Other	RVC(40) or CTH
CHAPTER 92		MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	
9201		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	
	9201.10	- Upright pianos	RVC(40) or CTH
	9201.20	- Grand pianos	RVC(40) or CTH
	9201.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
9202		Other string musical instruments (for example, guitars, violins, harps)	
	9202.10	- Played with a bow	RVC(40) or CTH
	9202.90	- Other	RVC(40) or CTH
9205		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	
	9205.10	- Brass-wind instruments	RVC(40) or CTH
	9205.90	- Other	RVC(40) or CTH
9206	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	RVC(40) or CTH
9207		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	
	9207.10	- Keyboard instruments, other than accordions	RVC(40) or CTH
	9207.90	- Other	RVC(40) or CTH
9208		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9208.10	- Musical boxes	RVC(40) or CTH
	9208.90	- Other	RVC(40) or CTH
9209		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	
	9209.30	- Musical instrument strings	RVC(40) or CTH
	9209.91	- Other: parts and accessories for pianos	RVC(40) or CTH
	9209.92	- Other: parts and accessories for the musical instruments of heading 9202	RVC(40) or CTH
	9209.94	- Other: parts and accessories for the musical instruments of heading 9207	RVC(40) or CTH
	9209.99	- Other: other	RVC(40) or CTH
CHAPTER 93		ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
9301		Military weapons, other than revolvers, pistols and the arms of heading 9307	
	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	RVC(40) or CTH
	9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	RVC(40) or CTH
	9301.90	- Other	RVC(40) or CTH
9302	9302.00	Revolvers and pistols, other than those of heading 9303 or	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		9304	
9303		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	
	9303.10	- Muzzle-loading firearms	RVC(40) or CTH
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	RVC(40) or CTH
	9303.30	- Other sporting, hunting or target-shooting rifles	RVC(40) or CTH
	9303.90	- Other	RVC(40) or CTH
9304	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	RVC(40) or CTH
9305		Parts and accessories of articles of headings 9301 to 9304	
	9305.10	- Of revolvers or pistols	RVC(40) or CTH
	9305.20	Of shotguns or rifles of heading 9303	RVC(40) or CTH
	9305.91	- Other: of military weapons of heading 9301	RVC(40) or CTH
	9305.99	- Other: other	RVC(40) or CTH
9306		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		ammunition and projectiles and parts thereof, including shot and cartridge wads	
	9306.21	- Shotgun cartridges and parts thereof; air gun pellets: cartridges	RVC(40) or CTH
	9306.29	- Shotgun cartridges and parts thereof; air gun pellets: other	RVC(40) or CTH
	9306.30	- Other cartridges and parts thereof	RVC(40) or CTH
	9306.90	- Other	RVC(40) or CTH
9307	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	RVC(40) or CTH
CHAPTER 94		FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
9401		Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	
	9401.10	- Seats of a kind used for aircraft	RVC(40) or CTH or RVC(35) + CTSH
	9401.20	- Seats of a kind used for motor vehicles	RVC(40) or CTH or RVC(35) + CTSH
	9401.30	- Swivel seats with variable height adjustment	RVC(40) or CTH or RVC(35) + CTSH
	9401.40	- Seats other than garden seats or camping equipment,	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		convertible into beds	RVC(35) + CTSH
	9401.51	- Seats of cane, osier, bamboo or similar materials: of bamboo or rattan	RVC(40) or CTH or RVC(35) + CTSH
	9401.59	- Seats of cane, osier, bamboo or similar materials: other	RVC(40) or CTH or RVC(35) + CTSH
	9401.61	- Other seats, with wooden frames: upholstered	RVC(40) or CTH or RVC(35) + CTSH
	9401.69	- Other seats, with wooden frames: other	RVC(40) or CTH or RVC(35) + CTSH
	9401.71	- Other seats, with metal frames: upholstered	RVC(40) or CTH or RVC(35) + CTSH
	9401.79	- Other seats, with metal frames: other	RVC(40) or CTH or RVC(35) + CTSH
	9401.80	- Other seats	RVC(40) or CTH or RVC(35) + CTSH
	9401.90	- Parts	RVC(40) or CTH
9402		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9402.10	- Dentists', barbers' or similar chairs and parts thereof	RVC(40) or CTH
	9402.90	- Other	RVC(40) or CTH
9403		Other furniture and parts thereof	
	9403.10	- Metal furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH
	9403.20	- Other metal furniture	RVC(40) or CTH or RVC(35) + CTSH
	9403.30	- Wooden furniture of a kind used in offices	RVC(40) or CTH or RVC(35) + CTSH
	9403.40	- Wooden furniture of a kind used in the kitchen	RVC(40) or CTH or RVC(35) + CTSH
	9403.50	- Wooden furniture of a kind used in the bedroom	RVC(40) or CTH or RVC(35) + CTSH
	9403.60	- Other wooden furniture	RVC(40) or CTH or RVC(35) + CTSH
	9403.70	- Furniture of plastics	RVC(40) or CTH or RVC(35) + CTSH
	9403.81	- Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo or rattan	RVC(40) or CTH or RVC(35) + CTSH
	9403.89	- Furniture of other materials, including cane, osier, bamboo or similar materials: other	RVC(40) or CTH or RVC(35) + CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9403.90	- Parts	RVC(40) or CTH
9404		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	
	9404.10	- Mattress supports	RVC(40) or CTH
	9404.21	- Mattresses: of cellular rubber or plastics, whether or not covered	RVC(40) or CTH
	9404.29	- Mattresses: of other materials	RVC(40) or CTH
	9404.30	- Sleeping bags	CTH
	9404.90	- Other	CTH
9405		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	
	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	RVC(40) or CTH
	9405.20	- Electric table, desk, bedside or floor-standing lamps	RVC(40) or CTH or

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
			RVC(35) + CTH
	9405.30	- Lighting sets of a kind used for Christmas trees	RVC(40) or CTH or RVC(35) + CTH
	9405.40	- Other electric lamps and lighting fittings	RVC(40) or CTH or RVC(35) + CTH
	9405.50	- Non-electrical lamps and lighting fittings	RVC(40) or CTH or RVC(35) + CTH
	9405.60	- Illuminated signs, illuminated name-plates and the like	RVC(40) or CTH or RVC(35) + CTH
	9405.91	- Parts: of glass	RVC(40) or CTH
	9405.92	- Parts: of plastics	RVC(40) or CTH
	9405.99	- Parts: other	RVC(40) or CTH
9406	9406.00	Prefabricated buildings	RVC(40) or CTH
CHAPTER 95		TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
9503	9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	RVC(40) or CTH
9504		Video game consoles and machines, articles for fanfare, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		equipment	
	9504.20	- Articles and accessories for billiards of all kinds	RVC(40) or CTH
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	RVC(40) or CTH
	9504.40	- Playing cards	RVC(40) or CTH
	9504.50	- Video game consoles and machines, other than those of subheading 9504.30	RVC(40) or CTH
	9504.90	- Other	RVC(40) or CTH
9505		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	
	9505.10	- Articles for Christmas festivities	RVC(40) or CTH
	9505.90	- Other	RVC(40) or CTH
9506		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	
	9506.11	- Snow-skis and other snow-ski equipment: skis	RVC(40) or CTH
	9506.12	- Snow-skis and other snow-ski equipment: ski-fastenings (ski-bindings)	RVC(40) or CTH
	9506.19	- Snow-skis and other snow-ski equipment: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9506.21	- Water-skis, surf-boards, sailboards and other water-sport equipment: sailboards	RVC(40) or CTH
	9506.29	- Water-skis, surf-boards, sailboards and other water-sport equipment: other	RVC(40) or CTH
	9506.31	- Golf clubs and other golf equipment: clubs, complete	RVC(40) or CTH
	9506.32	- Golf clubs and other golf equipment: balls	RVC(40) or CTH
	9506.39	- Golf clubs and other golf equipment: other	RVC(40) or CTH
	9506.40	- Articles and equipment for table-tennis	RVC(40) or CTH
	9506.51	- Tennis, badminton or similar rackets, whether or not strung: lawn-tennis rackets, whether or not strung	RVC(40) or CTH
	9506.59	- Tennis, badminton or similar rackets, whether or not strung: other	RVC(40) or CTH
	9506.61	- Balls, other than golf balls and table-tennis balls: lawn-tennis balls	RVC(40) or CTH
	9506.62	- Balls, other than golf balls and table-tennis balls: inflatable	RVC(40) or CTH
	9506.69	- Balls, other than golf balls and table-tennis balls: other	RVC(40) or CTH
	9506.70	- Ice skates and roller skates, including skating boots with skates attached	RVC(40) or CTH
	9506.91	- Other: articles and equipment for general physical exercise, gymnastics or athletics	RVC(40) or CTH
	9506.99	- Other: other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
9507		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	
	9507.10	- Fishing rods	RVC(40) or CTH
	9507.20	- Fish-hooks, whether or not snelled	RVC(40) or CTH
	9507.30	- Fishing reels	RVC(40) or CTH
	9507.90	- Other	RVC(40) or CTH
9508		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres	
	9508.10	- Travelling circuses and travelling menageries	RVC(40) or CTH
	9508.90	- Other	RVC(40) or CTH
CHAPTER 96		MISCELLANEOUS MANUFACTURED ARTICLES	
9601		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	
	9601.10	- Worked ivory and articles of ivory	RVC(40) or CTH
	9601.90	- Other	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
9602	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	RVC(40) or CTH
9603		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	RVC(40) or CTH
	9603.21	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: tooth brushes, including dental-plate brushes	RVC(40) or CTH
	9603.29	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: other	RVC(40) or CTH
	9603.30	- Artists' brushes, writing brushes and similar brushes for the	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		application of cosmetics	
	9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	RVC(40) or CTH
	9603.50	- Other brushes constituting parts of machines, appliances or vehicles	RVC(40) or CTH
	9603.90	- Other	RVC(40) or CTH
9604	9604.00	Hand sieves and hand riddles	RVC(40) or CTH
9605	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	RVC(40) or CTH
9606		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor	RVC(40) or CTH
	9606.21	- Buttons: of plastics, not covered with textile material	RVC(40) or CTH
	9606.22	- Buttons: of base metal, not covered with textile material	RVC(40) or CTH
	9606.29	- Buttons: other	RVC(40) or CTH
	9606.30	- Button moulds and other parts of buttons; button blanks	RVC(40) or CTH
9607		Slide fasteners and parts thereof	
	9607.11	- Slide fasteners: fitted with chain scoops of base metal	RVC(40) or CTSH
	9607.19	- Slide fasteners: other	RVC(40) or CTSH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9607.20	- Parts	RVC(40) or CTH
9608		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	
	9608.10	- Ball point pens	RVC(40) or CTSH
	9608.20	- Felt tipped and other porous-tipped pens and markers	RVC(40) or CTSH
	9608.30	- Fountain pens, stylograph pens and other pens	RVC(40) or CTSH
	9608.40	- Propelling or sliding pencils	RVC(40) or CTSH
	9608.50	- Sets of articles from two or more of the foregoing subheadings	RVC(40) or CTH
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	RVC(40) or CTH
	9608.91	- Other: pen nibs and nib points	RVC(40) or CTH
	9608.99	- Other: other	RVC(40) or CTH
9609		Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath	RVC(40) or CTSH
	9609.20	- Pencil leads, black or coloured	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
	9609.90	- Other	RVC(40) or CTH
9610	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed	RVC(40) or CTH
9611	9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks	RVC(40) or CTH
9612		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	
	9612.10	- Ribbons	RVC(40) or CTH
	9612.20	- Ink-pads	RVC(40) or CTH
9613		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	
	9613.10	- Pocket lighters, gas fuelled, non-refillable	RVC(40) or CTSH
	9613.20	- Pocket lighters, gas fuelled, refillable	RVC(40) or CTSH
	9613.80	- Other lighters	RVC(40) or CTSH
	9613.90	- Parts	RVC(40) or CTH
9614	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette	RVC(40) or CTH

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
		holders, and parts thereof	
9615		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	
	9615.11	- Combs, hair-slides and the like: of hard rubber or plastics	RVC(40) or CTH
	9615.19	- Combs, hair-slides and the like: other	RVC(40) or CTH
	9615.90	- Other	RVC(40) or CTH
9616		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	RVC(40) or CTH
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	RVC(40) or CTH
9617	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	RVC(40) or CTH
9618	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	RVC(40) or CTH
9619	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	RVC(40) or CC
CHAPTER 97		WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	

Column 1	Column 2	Column 3	Column 4
Tariff Heading	Tariff Sub-Heading	Product Description	Product Specific Rule
9701		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	
	9701.10	- Paintings, drawings and pastels	RVC(40) or CTH
	9701.90	- Other	RVC(40) or CTH
9702	9702.00	Original engravings, prints and lithographs	RVC(40) or CTH
9703	9703.00	Original sculptures and statuary, in any material	RVC(40) or CTH
9704	9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	RVC(40) or CTH
9705	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	RVC(40) or CTH
9706	9706.00	Antiques of an age exceeding one hundred years	RVC(40) or CTH

APPENDIX ON THE INDICATIVE LIST OF TEXTILE FINISHING PROCESSES

- antibacterial finish;
- antisoil finish;
- antistatic agent;
- backtanning;
- baking/thermofixation;
- baulk finish;
- beating (finishing);
- beetled finish;
- biopolishing;
- bleaching;
- blown finish;
- boiling off/degumming;
- bottoming;
- brushing;
- causticizing;
- clear finish;
- compressive shrinking;
- conditioning;
- crabbing;
- cramping;
- crease-resist finish;
- crêping;
- curing/flash-curing/moist curing;
- cuttling;

- decatizing/decating;
- delustring;
- desizing;
- dressing (lace);
- dry beating;
- embossing;
- embrittled;
- emerizing;
- filling;
- fixing;
- flame retardant treatment;
- fluorochemical finishing;
- foam finishing;
- friction calendering;
- fulling;
- gigging;
- glazing;
- grass bleaching/grassing/crofting;
- loading;
- London shrinking;
- mercerization (hot/post/slack);
- milling;
- mordanted;
- napping/friezé;
- padding/slop padding/nip padding;
- parchmentizing;

- plaiting;
- polishing;
- potting;
- precrêping;
- pre-sensitization;
- pre-shrunk;
- pressure decatizing;
- proofing;
- relaxing;
- rigging;
- schreiner;
- setting;
- shrink-resistant;
- silicone finish;
- simili mercerizing;
- singeing;
- soaping;
- softening;
- soil release finish;
- solvent scouring;
- sour;
- stabilized finish;
- stainblocker;
- stiffened;
- stitch finish;
- stripping;

- sueding;
- water-repellent;
- wet fixation; and
- Wigan finish.