Free Trade Agreement
between the Government of
the Socialist Republic of Viet Nam and the
Government of
the Republic of Korea

The Government of the Socialist Republic of Viet Nam ("Viet Nam") and the Government of the Republic of Korea ("Korea"), hereinafter referred collectively to as the "Parties" and individually as a "Party":

Recognizing their longstanding and strong friendship and the need to strengthen their close economic relations;

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

Recognizing the need to strengthen the framework for broader and deeper economic cooperation;

Desiring to promote economic growth and create new employment opportunities;

Recognizing the different levels of economic development between the Parties;

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

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

Resolved to contribute to the harmonious development and expansion of world trade by removing obstacles to trade through the creation of a free trade area;

Building on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other multilateral, regional, and bilateral agreements to which both Parties are party; and

Reaffirming their desire to build upon their commitments under the *Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea* and other relevant agreements pursuant to the Framework Agreement;

HAVE AGREED as follows:

CHAPTER 1
GENERAL PROVISIONS

Article 1.1 : Establishment of a Free Trade Area

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

Article 1.2 : Objectives

The objectives of this Agreement are to:

(a) achieve the substantial liberalization of trade in goods between the Parties, in conformity with Article XXIV of GATT 1994;

(b) achieve the substantial liberalization of trade in services and investment between the Parties, in conformity with Article V of GATS;

(c) promote competition in their economies, particularly as it relates to economic relations between the Parties;

(d) adequately and effectively protect intellectual property rights; and

(e) establish a framework to enhance closer cooperation in the fields agreed by the Parties in this Agreement.

Article 1.3 : Relations to Other Agreements

1. The Parties reaffirm their rights and obligations under existing agreements to which both Parties are party, including the WTO Agreement and the ASEAN-Korea FTA.

2. For greater certainty, this Agreement shall not be construed to derogate from any international legal obligation between the Parties that provides for more favorable treatment of goods, services, investments, or persons than that provided for under this Agreement.

3. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and any agreement to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

Article 1.4 : Extent of Obligations

In fulfilling its obligations and commitments under this Agreement, each Party shall ensure within its territory the observance by local governments and authorities and by non-governmental bodies in the exercise of powers delegated to them by central or local governments or authorities.

Article 1.5 : General Definitions

For the purposes of this Agreement, unless otherwise specified,

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

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

ASEAN-Korea FTA means the *Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea* and other relevant agreements stipulated in paragraph 1 of Article 1.4 of the Framework Agreement;

customs authority means the authority that, in accordance with the legislation of each Party, is responsible for the administration and enforcement of its customs laws and regulations:

(a) for Viet Nam, the General Department of Viet Nam Customs; and

(b) for Korea, the Ministry of Strategy and Finance, or the Korea Customs Service;

or their respective successors;

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

(a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994, in respect of like, directly competitive, or substitutable goods of a Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;

(b) duty imposed pursuant to a Party's laws and regulations consistently with Chapter 7 (Trade Remedies);

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

(d) premiums offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas; or

(e) duty imposed pursuant to any agricultural safeguard measure taken under the WTO Agreement on Agriculture;

customs laws and regulations means such laws and regulations administered and enforced by the customs authorities of the Parties concerning the importation, exportation, transit or 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;

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

days means calendar days including weekends and holidays;

enterprise means any entity duly constituted or otherwise organized under applicable laws and regulations, whether for profit or otherwise, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organizations;

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

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

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, including its notes and supplementary provisions, which is a part of the WTO Agreement;

goods means any merchandise, product, article, or material;

Harmonized System (HS) means the nomenclature of the Harmonized Commodity Description and Coding System defined in the *International Convention on the Harmonized Commodity Description and Coding System*, including all legal notes thereto, as in force and as amended from time to time;

Joint Committee means the Joint Committee established under Article 17.1(Joint Committee);

juridical person means any legal entity duly constituted or otherwise organized under applicable laws and regulations, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

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

measures adopted or maintained by a Party means measures adopted or maintained by:

(a) central or local governments and authorities; and

(b) non-governmental bodies in the exercise of powers delegated by central or local governments and authorities;

national means:

(a) for Viet Nam, any person who is a citizen of Viet Nam within the meaning of its Constitution and the *Law on Vietnamese Nationality*, as amended; and

(b) for Korea, a Korean national within the meaning of the *Nationality Act*, as amended;

originating goods means products or materials that qualify as originating under the Chapter 3 (Rules of Origin and Origin Procedures);

person means a natural person or a juridical person or an enterprise;

preferential tariff treatment means tariff concessions granted to originating goods as reflected by the tariff rates applicable under this Agreement;

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

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

territory means:

(a) for Viet Nam, the land territory including mainland and islands, internal waters, territorial sea, and airspace above the territory, the maritime areas beyond territorial sea, including the continental shelf, exclusive economic zone, and natural resources thereof over which Viet Nam exercises its sovereignty, sovereign rights, or jurisdiction in accordance with its domestic law and international law; and

(b) for Korea, the land, maritime, and airspace under its sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law;

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

UNCITRAL means the United Nations Commission on International Trade Law;

WTO means the World Trade Organization; and

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

CHAPTER 2
NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Article 2.1 : Scope

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

Section A : National Treatment

Article 2.2 : National Treatment on Internal Taxation and Regulation

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

Section B : Reduction or Elimination of Customs Duties

Article 2.3 : Reduction or Elimination of Customs Duties

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

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

3. A Party may unilaterally accelerate the reduction or elimination of customs duties set out in its Schedule to Annex 2-A at any time if it wishes to amend the Schedule to Annex 2-A. That Party shall promptly notify the other Party through a diplomatic note after completion of the internal procedures required for the amendments to enter into force. Such amendments shall enter into force on the date specified in the diplomatic note, or in any event, within 90 days of such notification. Any concession granted by the Party according to the unilateral acceleration set out therein shall not be withdrawn.

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

Article 2.4 : Standstill

Except as otherwise provided for in this Agreement, neither Party may increase any existing customs duty as specified in that Party's Schedule to Annex 2-A, or adopt any new customs duty, on an originating good of the other Party. This shall not preclude that a Party may:

(a) raise a customs duty on an originating good of the other Party that was unilaterally reduced other than as provided for in paragraph 2 or 3 of Article 2.3 to the lower of the levels established either in its Schedule to Annex 2-A or pursuant to paragraph 2 or 3 of Article 2.3; or

(b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section C : Special Regimes

Article 2.5 : Temporary Admission of Goods

1. Each Party shall grant duty-free temporary admission for the following goods imported into the customs territory of a Party for specific purposes and intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the usage made of them, and meeting all the requirements of this Article, regardless of their origin:

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

(b) goods intended for display or demonstration;

(c) commercial samples and advertising materials[1]; and

(d) goods admitted for sports purposes.

2. Each Party shall, upon request of the person concerned and for reasons its customs authority considers valid, extend the time limit for temporary admission beyond the period initially fixed in accordance with its domestic laws and regulations.

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

[1] Definitions and contents can be regulated by the competent authority of the importing Party.

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

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

(c) be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;

(d) be capable of identification when exported;

(e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish;

(f) be admitted in no greater quantity than is reasonable for its intended use; and

(g) be otherwise admissible into the Party's territory under its domestic laws and regulations.

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

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

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

7. In accordance with its domestic laws and regulations, each Party shall provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension.

8. Subject to Chapters 8 (Trade in Services) and 9 (Investment):

(a) each Party shall allow a container used in international traffic that enters its territory from the territory of the other Party to exit its territory on any route that is reasonably related to the economic and prompt departure of such container[2];

[2] For greater certainty, nothing in this subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety or security measures of general application, or from preventing a vehicle or container from entering or exiting its territory in a location where the Party does not maintain a

(b) neither Party may require any security or impose any penalty or charge solely by reason of any difference between the port of entry and the port of departure of a container;

(c) neither Party may condition the release of any obligation, including any security, that it imposes in respect of the entry of a container into its territory on its exit through any certain port of departure; and

(d) neither Party may require that the carrier bringing a container from the territory of the other Party into its territory be the same carrier that takes the container to the territory of the other Party.

Article 2.6 : Goods Re-Entered after Repair or Alteration

1. In accordance with its domestic laws and regulations, neither Party may apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:

(a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or

(b) has increased the value of the good.

2. In accordance with its domestic laws and regulations, neither Party may apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.

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

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

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

Article 2.7 : Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials in accordance with its domestic laws and regulations, imported from the territory of the other Party, regardless of their origin, but may require that:

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customs port. Each Party may provide a list of ports available for exit of containers in accordance with its domestic laws and regulations.

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

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

Section D : Non-Tariff Measures

Article 2.8 : Import and Export Restrictions

1. Except as otherwise provided for in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations. To this end, Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis.*

2. The Parties understand that GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

(a) export and import price requirements, except as permitted in the enforcement of countervailing and antidumping duty orders and undertakings;

(b) import licensing conditioned on the fulfillment of a performance requirement; or

(c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the Anti-Dumping Agreement.

3. In the event that a Party, in accordance with its WTO rights and obligations, adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, no provision of this Agreement shall be construed to prevent that Party from:

(a) limiting or prohibiting the importation of the good of the non-Party from the territory of the other Party; or

(b) requiring as a condition for exporting the good of that Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

4. In the event that a Party, in accordance with its WTO rights and obligations, adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, upon request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the territory of the other Party.

5. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

6. For greater certainty, paragraph 5 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purposes of facilitating communications between its regulatory authorities and that person.

7. For the purposes of paragraph 5, distributor means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party.

Article 2.9 : Import Licensing

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.[3]

2. (a) Within 30 days after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

(i) include the information specified in Article 5 of the Import Licensing Agreement; and

(ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

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

Article 2.10 : Administrative Fees and Formalities

Each Party shall ensure that all fees and charges imposed in connection with importation and exportation shall be consistent with their obligations under Article VIII:1 of GATT 1994 and its interpretative notes, which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.11 : Trade Related Non-Tariff Measures

Each Party shall ensure the transparency of its non-tariff measures affecting trade between the

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

Parties and that any such measures are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to trade between the Parties.

Article 2.12 : Administration and Implementation of Tariff Rate Quotas

1. A Party that has established tariff rate quotas (hereinafter referred to as "TRQs") as set out in Appendix 2-A-1 shall implement and administer these TRQs in accordance with Article XIII of GATT 1994 and, for greater certainty, its interpretative notes, and the Import Licensing Agreement, and any other relevant WTO Agreement.

2. A Party shall ensure that the administration measures and implementation of its TRQs are consistent, transparent and are not adopted or maintained to create discrimination against the other Party. Accordingly, a Party shall ensure all fees and charges in connection with importation through the TRQ system are commensurate with the cost of services rendered.

Section E : General and Institutional Provisions

Article 2.13 : Measures to Safeguard the Balance of Payments

Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with GATT 1994, which includes the Understanding on Balance-of-Payments Provisions of GATT 1994, adopt restrictive import measures. In adopting such measures, the Party shall immediately consult with the other Party.

Article 2.14 : Committee on Trade in Goods

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

2. The Committee shall meet upon request of a Party or the Joint Committee to consider matters arising under this Chapter.

3. The Committee's functions shall include:

(a) promoting trade in goods between the Parties, including through consultations on accelerating the reduction or elimination of customs duties under this Agreement and other issues as appropriate;

(b) considering issues relating to non-tariff measures and addressing barriers to trade in goods between the Parties with a view to ensuring WTO rights and obligations and facilitating trade between the Parties, and, if appropriate, referring such matters to the Joint Committee for its consideration;

(c) reviewing the amendments to the Harmonized System to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between:

(i) such amendments to the Harmonized System and Annex 2-A; or

(ii) Annex 2-A and national nomenclatures;

(d) consulting on and endeavoring to resolve any difference that may arise between the Parties on matters related to the classification of goods under the Harmonized System; and

(e) providing a forum for discussion or the exchange of information on matters related to subparagraphs (a) through (d), which may, directly or indirectly affect trade between the Parties, with a view to minimizing their negative effects on trade and seeking mutually acceptable alternatives.

Section F : Definitions

Article 2.15 : Definitions

For the purposes of this Chapter:

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consumed means:

(a) actually consumed; or

(b) further processed or manufactured so as to result in a substantial change in the value, form, or use of the good or in the production of another good;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

import licensing means an administrative procedure requiring the submission of an

application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party;

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

performance requirement means a requirement that:

(a) a given level or percentage of goods be exported;

(b) domestic goods of the Party granting an import license be substituted for imported goods;

(c) a person benefiting from an import license purchase other goods or services in the territory of the Party granting the import license, or accord a preference to domestically produced goods;

(d) a person benefiting from an import license produce goods or supply services, in the territory of the Party granting the import license, with a given level or percentage of domestic content; or

(e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

(f) subsequently exported;

(g) used as a material in the production of another good that is subsequently exported;

(h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or

(i) substituted by an identical or similar good that is subsequently exported; and

printed advertising materials means selected goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials, and posters, that are used to promote, publicize, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

ANNEX 2-A

REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided for in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to paragraph 1 of Article 2.3:

(a) customs duties on originating goods provided for in the items in staging category "Y-1" in Section A of a Party's Schedule shall be eliminated entirely on the date this Agreement enters into force;

(b) customs duties on originating goods provided for in the items in staging category"Y-3" in Section A of a Party's Schedule shall be eliminated in three equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year three;

(c) customs duties on originating goods provided for in the items in staging category "Y-5" in Section A of a Party's Schedule shall be eliminated in five equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year five;

(d) customs duties on originating goods provided for in the items in staging category "Y-7" in Section A of a Party's Schedule shall be eliminated in seven equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year seven;

(e) customs duties on originating goods provided for in the items in staging category "Y-8" in Section A of a Party's Schedule shall be eliminated in eight equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year eight;

(f) customs duties on originating goods provided for in the items in staging category "Y-10" in Section A of a Party's Schedule shall be eliminated in 10 equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year 10;

(g) customs duties on originating goods provided for in the items in staging category "Y-15" in Section A of a Party's Schedule shall be eliminated in 15 equal annual stages from the base rate beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective 1 January of year 15; and

(h) customs duties on originating goods provided for in the items in staging category "E" in Section A of a Party's Schedule shall remain at base rates.

2. The elimination of customs duties on originating goods placed in Section B of a Party's Schedule to this Annex shall be in accordance with the rate provided for that year in Section B.

3. The base rate of customs duty set out in a Party's Schedule to this Annex reflects;

(a) for Section A, the lower of each Party's MFN applied customs duty rates in effect on 1 January 2012, and its preferential customs duty rates under the ASEAN-Korea FTA, in effect on 1 January 2012; and

(b) for SectionB, the preferential customs duty rates of each Party under the ASEAN-Korea FTA on 1 January 2015.

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

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

6. For the purposes of this Annex and a Party's Schedule, **year one** means the year this Agreement enters into force as provided for in Article 17.8(Entry into Force).

7. For the purposes of this Annex and a Party's Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.

8. If a customs duty on an originating good under this Agreement pursuant to (b), (c), (d), (e), (f) or (g) of paragraph 1 differs from a customs duty on the same good under the ASEAN-Korea FTA, the lower customs duty rate shall apply on the originating good under this Agreement.

9. The Parties shall ensure that the transposition of HS code shall not affect the value of tariff concessions under this Annex.

GENERAL NOTES

TARIFF SCHEDULE OF VIET NAM

1. Relation to the Harmonized Tariff Schedule of Viet Nam (hereinafter referred to as "HSVN"). The provisions of this Schedule are generally expressed in terms of the HSVN, and the interpretation of the provisions of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSVN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSVN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSVN.

2. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-A, this Schedule contains staging category S-2, S-3, A and B-2 :

(a) customs duties on originating goods provided for in the items in staging category "S-2" shall remain at base rates before 1 January 2021, and be reduced to zero to five percent not later than 1 January 2021;

(b) customs duties on originating goods provided for in the items in staging category "S-3" shall remain at base rates before 1 January 2017, and be reduced to 20 percent not later than 1 January 2017 and remain at the reduced rate before 1 January 2021, and be reduced to zero to five percent not later than 1 January 2021;

(c) customs duties on originating goods provided for in the items in staging category "A" shall remain at base rates before 1 January 2021 and be reduced to not more than 50 percent not later than 1 January 2021; and

(d) customs duties on originating goods provided for in the items in staging category "B-2" shall remain at base rates before 1 January 2021, and be reduced not less than by 20 percent of the ASEAN-Korea FTA's applied MFN customs duty rates[4] not later than 1 January 2021[5].

[4] "ASEAN-Korea FTA's applied MFN customs duty rates" means Viet Nam's applied rates as of 1 January 2005.

[5] For greater certainty, if the reduced customs duty rate in this subparagraph is higher than the base rate, the base rate shall apply and remain thereafter.

TARIFF SCHEDULE OF KOREA

1. Relation to the Harmonized Tariff Schedule of Korea (hereinafter referred to as "HSK"). The provisions of this Schedule are generally expressed in terms of the HSK, and the interpretation of the provisions of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.

2. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-A, this Schedule contains staging category S-1, B-1, C and R:

(a) customs duties on originating goods provided for in the items in staging category "S-1" shall remain at base rates before 1 January 2016, and be reduced to zero to five percent not later than 1 January 2016;

(b) customs duties on originating goods provided for in the items in staging category "B-1" shall remain at base rates before 1 January 2016, and be reduced not less than by 20 percent of the ASEAN-Korea FTA's applied MFN customs duty rates[6] not later than 1 January 2016[7];

(c) customs duties on originating goods provided for in the items in staging category "C" shall remain at base rates before 1 January 2016, and be reduced not less than by 50 percent of the ASEAN-Korea FTA's applied MFN customs duty rates not later than 1 January 2016[8]; and

(d) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category "R". Nothing in this Agreement shall affect Korea's rights and obligations with respect to its implementation of the commitments set out in the WTO document WT/Let/492 (Certification of Modifications and Rectifications to Schedule LX − Republic of Korea) dated 13 April 2005 and any amendments thereto.

[6] "ASEAN-Korea FTA's applied MFN customs duty rates" means Korea's applied rates as of 1 January 2005.

[7] For greater certainty, if the reduced customs duty rate in this subparagraph is higher than the base rate, the base rate shall apply and remain thereafter.

[8] For greater certainty, if the reduced customs duty rate in this subparagraph is higher than the base rate, the base rate shall apply and remain thereafter.

APPENDIX 2-A-1

TARIFF RATE QUOTA ADMINISTRATION OF KOREA

1. This Appendix shall apply to TRQs provided for in this Agreement and set out modifications to the HSK that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of Viet Nam included under this Appendix shall be subject to the rates of duty as set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provision of the HSK, originating goods of Viet Nam in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided for in this Appendix. Furthermore, any quantity of originating goods imported from Viet Nam under a TRQ provided for in this Appendix shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

2. (a) The aggregate quantity of originating goods of Viet Nam described in subparagraph (c) that shall be permitted to enter free of customs duties in a particular year is specified below:

Year	Quantity (Metric Tons)
1	10,000
2	11,000
3	12,100
4	13,310
5	14,641
6	15,000

After year six, the in-quota quantity shall remain the same as the quantity of year six;

(b) Customs duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category "E" as described in subparagraph 1(h) of Annex 2-A.; and

(c) Subparagraphs (a) and (b) shall apply to the following HSK provisions: 0306161090, 0306169090, 0306171090, 0306179090, 0306261000, 0306271000, and 1605219000.

CHAPTER 3
RULES OF ORIGIN AND ORIGIN PROCEDURES

Section A : Rules of Origin

Article 3.1 : Origin Criteria

1. For the purposes of this Agreement, a good imported into the territory of a Party shall be deemed to be originating and eligible for preferential tariff treatment if it conforms to the origin requirements under any one of the following:

(a) a good which is wholly obtained or produced entirely in the territory of the exporting Party as set out and defined in Article 3.2;

(b) a good not wholly obtained or produced in the territory of the exporting Party, provided that the good is eligible under Article 3.3 or 3.4 or 3.5 or 3.6; or

(c) a good which is produced entirely in the territory of the exporting Party exclusively from originating materials.

2. Except as provided for in Article 3.6, the conditions for acquiring originating status set out in this Chapter must be fulfilled without interruption in the territory of the exporting Party.

Article 3.2 : Wholly Obtained or Produced Goods

Within the meaning of subparagraph 1(a) of Article 3.1, the following goods shall be considered to be wholly obtained or produced in the territory of a Party:

(a) plants and plant products grown and harvested there;

(b) live animals born and raised there;

(c) goods obtained from live animals referred to in subparagraph (b);

(d) goods obtained from hunting or trapping within the land territory, or fishing or aquaculture conducted within the internal waters or within the territorial sea of that Party;

(e) minerals and other naturally occurring substances, not included in sub paragraphs (a) through (d), extracted or taken from the soil, waters, seabed or beneath the seabed in that Party;

(f) products of sea-fishing and other marine products taken by vessels registered with the Party and entitled to fly its flag, and other products taken by the

Party or a person of that Party, from the waters, seabed or beneath the seabed outside the territorial seas of the Party, provided that the Party has the rights to exploit[1] the natural resources of such waters, seabed and beneath the seabed under international law[2];

(g) goods produced and/or made on board factory ships registered with a Party and entitled to fly its flag, exclusively from products referred to in subparagraph (f);

(h) goods taken from outer space provided that they are obtained by the Party or a person of that Party;

(i) articles collected from there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for the disposal or recovery of parts of raw materials, or for recycling purposes;

(j) waste and scrap derived from:

(i) production there; or

(ii) used goods collected there, provided that such goods are fit only for the recovery of raw materials; and

(k) goods obtained or produced in the territory of the Party solely from goods referred to in subparagraphs (a) through (j).

Article 3.3 : Not Wholly Obtained or Produced Goods

1. For the purposes of subparagraph 1(b) of Article 3.1, goods which are not wholly obtained, as provided for in Annex 3-A, shall be deemed to be originating when the conditions set out in the Annex 3-A are satisfied.

2. The formula for calculating the regional value content (hereinafter referred to as ''RVC'') will be either[3] :

(a) Direct / Build-Up Method

[1] The Parties understand that for the purposes of determining the origin of products of sea-fishing and other products, "rights" in this subparagraph include those rights of access to the fisheries resources of a coastal state, as accruing from agreements or other arrangements concluded between a Party and the coastal state at the level of governments or duly authorized private entities.

[2] "International law" in this subparagraph refers to generally accepted international law such as the *United Nations Convention on the Law of the Sea*.

[3] The Parties shall be given the flexibility to adopt the method of calculating the RVC, whether it is the build-up or the build-down method.

$$RVC = \frac{VOM}{FOB} \times 100\%$$

VOM means value of originating materials, which includes the value of originating material cost, labor cost, overhead cost, profit and other costs, where:

(i) material cost is the value of originating materials, parts or goods that are acquired or self-produced by the producer in the production of the good;

(ii) labor cost includes wages, remuneration and other employee benefits;

(iii) overhead cost is the total overhead expense; and

(iv) 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.

or

(b) Indirect / Build-Down Method

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

VNM means value of non-originating materials, which shall be:

(i) the CIF value at the time of importation of the materials, parts or goods; or

(ii) the earliest ascertained price paid for the materials, parts or goods of undetermined origin in the territory of the Party where the working or processing has taken place.

3. For the purposes of paragraph 1 and the relevant Product Specific Rules set out in Annex 3-A, the rules requiring that the materials that are used have undergone a change in tariff classification, or a specific manufacturing or processing operation, shall apply only to non-originating materials.

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

Article 3.4 : Product Specific Rules

For the purposes of Article 3.1, goods which satisfy the Product Specific Rules provided in Annex 3-A shall be considered to be originating in the territory of the Party where working or processing of the goods has taken place.

Article 3.5 : Treatment for Certain Goods

Notwithstanding Articles 3.1, 3.3 and 3.4, certain goods shall be considered to be originating even if the production process or operation has been undertaken in the Gaeseong Industrial Complex located in the Korean Peninsula, on materials exported from a Party and subsequently re-imported to that Party provided that the conditions set out in Annex 3-B are fulfilled.

Article 3.6 : Accumulation

Unless otherwise provided for in this Chapter, a good originating in the territory of a Party, which is used in the territory of the other Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.[4]

Article 3.7 : Non-Qualifying Operations

1. Notwithstanding any provision in this Chapter, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken, exclusively by itself or in combination, in the territory of that Party:

(a) preserving operations to ensure that the good remains in good condition during transport and storage;

(b) changes of packaging, breaking-up and assembly of packages;

(c) simple[5] washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) simple[5] painting and polishing operations;

[4] The Parties agree to review this Article three years from the date of entry into force of this Agreement, taking into due consideration the economic integration agreements in force in the Asia Pacific region at the time of such review.

[5] "Simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

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

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

(h) simple[5] peeling, stoning, or un-shelling[6];

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, or matching;

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

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

(m) simple mixing[7] of products, whether or not of different kinds;

(n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(o) simple[5] testing or calibrations; or

(p) slaughtering of animals[8].

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

Article 3.8 : Direct Transport

1. Preferential tariff treatment shall be applied to a good satisfying the requirements of this Chapter and which is transported directly between the territories of the Parties.

2. Notwithstanding paragraph 1, a good of which transport involves transit through one or more non-Parties, other than the territories of the Parties, shall be considered to be transported directly, provided that:

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[6] For greater certainty, this subparagraph shall not apply to HS 0801.32.

[7] "Simple mixing" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, "simple mixing" does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

[8] "Slaughtering" means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purposes of preservation for storage and transport.

(a) the transit is justified for geographical reason or by consideration related exclusively to transport requirement;

(b) the good has not entered into trade or consumption there; and

(c) the good has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition.

Article 3.9 : *De Minimis*

1. A good that does not undergo a change in tariff classification shall be considered as originating if:

(a) for a good, other than that provided for in Chapters 50 through 63 of the Harmonized System, the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good; and

(b) for a good provided for in Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed 10 percent of the total weight of the good, or the value of all non-originating materials used in the production of the good that do not undergo the required change in tariff classification does not exceed 10 percent of the FOB value of the good;

and the good specified in subparagraphs (a) and (b) meets all other applicable criteria set out in this Chapter for qualifying as an originating good.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Article 3.10 : Treatment of Packaging and Packing Materials

1. (a) If a good is subject to the RVC criterion as set out in Article 3.3 and Annex 3-A, the value of the packaging and packing materials for retail sale shall be taken into account in the determination of its origin, where the packaging and packing materials are considered to be forming a whole with the good.

(b) If a good is subject to a criterion other than the RVC criterion as set out in Article 3.3 and Annex 3-A, the packaging and packing materials for retail sale shall, if classified together with the packaged good, be disregarded in determining whether all the non-originating materials used in the production of the good satisfy the applicable requirements set out in Article 3.3 and Annex 3-A.

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

Article 3.11 : Accessories, Spare Parts and Tools

The origin of accessories, spare parts, tools, and instructional or other informational materials presented with a good shall not be taken into account in determining the origin of the good, provided that such accessories, spare parts, tools, and instructional or other informational materials are classified with the good and their customs duties are collected with the good by the importing Party.

Article 3.12 : Neutral Elements

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

(a) fuel and energy;

(b) tools, dies and moulds;

(c) spare parts and materials used in the maintenance of equipment and buildings;

(d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment and supplies;

(f) equipment, devices and supplies used for testing or inspecting the good; and

(g) any other good that is not incorporated into the good but of which use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 3.13 : Identical and Interchangeable Goods or Materials

1. The determination of whether identical and interchangeable goods or materials are originating can be made by the use of generally accepted accounting principles of inventory management practiced in the territory of the exporting Party.

2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Section B : Origin Procedures

Article 3.14 : Certificate of Origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from the preferential tariff treatment under this Agreement on the basis of a Certificate of Origin, a form of which appears in Annex 3-C.

2. Notwithstanding paragraph 1, originating goods within the meaning of this Chapter, in the cases specified in Article 3.17, may benefit from preferential tariff treatment without any Certificate of Origin referred to in paragraph 1.

3. A Certificate of Origin shall be issued by the issuing authority of the exporting Party on application by the producer or exporter or, under its responsibility, by its authorized representative. The Certificate of Origin shall:

(a) be in a printed A4 size paper and be in the format of Attachment 1 of Annex 3-C. For multiple items declaration, the Parties may use the format of Attachment 2 of Annex 3-C as additional pages to the Certificate of Origin;

(b) comprise one original and two copies. The original copy shall be forwarded by the producer or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing authority of the exporting Party. The triplicate shall be retained by the producer or exporter;

(c) be completed in the English language and may cover one or more goods under one consignment;

(d) be manually or electronically signed, stamped and printed;

(e) include the description, quantity, and weight of the good, corresponding to the consignment to be exported; and

(f) have a unique serial reference number given by the issuing authority.

4. A Certificate of Origin shall be issued prior to or on the date of shipment, or within three working days[9] from the date of shipment. In exceptional cases where a Certificate of Origin has not been issued prior to or on the date of shipment, or within three working days from the date of shipment due to involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY."

5. The producer or exporter of a good, or its authorized representative applying for the issuance of a Certificate of Origin, shall be prepared to submit at any time, upon request of the issuing authority of the exporting Party issuing the Certificate of Origin, all appropriate

[9] For greater certainty, "three working days" shall include the date of shipment itself.

documents proving the originating status of such good in accordance with domestic legislation as well as the fulfilment of the other requirements of this Chapter.

6. In the event of theft, loss or destruction of a Certificate of Origin, the producer or exporter may apply to the issuing authority for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of a Certificate of Origin. 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 later than one year from the date of issuance of the original Certificate of Origin.

7. Neither erasures nor superimpositions shall be allowed on a Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorized to sign a Certificate of Origin and certified by the issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition. Alternatively, a new Certificate of Origin may be issued to replace the erroneous Certificate of Origin. The issuing authority shall specify the date of issuance of the originally issued Certificate of Origin in the new Certificate of Origin.

Article 3.15 : Issuing Authority

1. Each Party shall maintain an updated register of the names and seals of its issuing authority.

2. Each Party shall notify the other Party of the names and the impressions of seals of its issuing authority.

3. Any change to the register shall be notified to the other Party, and shall enter into force 15 days after the date of notification or on a later date indicated in such notification.

4. The issuing authority of each Party shall ensure that:

(a) the description, quantity, and weight of the good, as specified, correspond to the consignment to be exported; and

(b) a Certificate of Origin has a unique serial reference number given by the issuing authority.

Article 3.16 : Claims for Preferential Tariff Treatment

1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on a Certificate of Origin.

2. Each Party may require that an importer who claims preferential tariff treatment for a good imported into its territory:

(a) declare in the importation document that the good is an originating good;

(b) have in its possession at the time the declaration referred to in subparagraph 2(a) is made, a Certificate of Origin as described in Article 3.14 and

(c) provide, upon request of the customs authority of the importing Party, the Certificate of Origin, supporting documents such as invoices, the through bill of lading issued in the territory of the exporting Party, and other documents as required in accordance with the domestic laws and regulations of the importing Party.

3. A Certificate of Origin shall be valid for one year after the date of its issuance.

4. Each Party shall provide that, where a good was originating when it was imported into its territory, but the importer did not gain preferential tariff treatment at the time of importation, that importer may, no later than one year after the date of importation, make a claim for preferential tariff treatment and apply for refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the importing Party of:

(a) a Certificate of Origin; and

(b) any other documentation as the importing Party may require.

Article 3.17 : Waiver of Certificate of Origin

A Party shall provide that a Certificate of Origin shall not be required where the customs value of the importation does not exceed 600 U.S. dollars FOB or such higher amount as the importing Party may establish, unless the importing Party considers the importation to be part of a series of importations carried out or planned for the purposes of evading compliance with the Party's domestic laws and regulations governing claims for preferential tariff treatment under this Agreement.

Article 3.18 : Record Keeping Requirements

1. For the purposes of the verification process, the producer or exporter applying for the issuance of a Certificate of Origin shall, subject to the domestic laws and regulations of the exporting Party, keep its supporting records for application for not less than five years from the date of issuance of the Certificate of Origin.

2. The importer shall keep records relevant to the importation in accordance with the domestic laws and regulations of the importing Party.

3. The application for Certificates of Origin and all documents related to such application shall be retained by the issuing authority for not less than five years from the date of issuance.

4. The information related to the validity of a Certificate of Origin shall be furnished

upon request of the importing Party by an official authorized to sign a Certificate of Origin and certified by the appropriate government authorities.

5. Any information communicated between the Parties shall be treated as confidential in accordance with Article 4.6 (Confidentiality) and shall be used for the purposes of the validation of Certificates of Origin only.

Article 3.19 : Treatment of Minor Discrepancies and Errors

1. Where the origin of a good is not in doubt, the discovery of minor discrepancies, between the statements made in a Certificate of Origin and those made in the documents submitted to the customs authority of the importing Party for the purposes of carrying out the formalities for importing the good shall not *ipso facto* invalidate the Certificate of Origin, if it does in fact correspond to the good submitted.

2. Upon discovering minor errors in a Certificate of Origin that do not affect the originating status of the goods, the customs authority of the importing Party shall notify the importer of the errors that make the Certificate of Origin unacceptable.

3. The importer shall submit the appropriate correction of the Certificate of Origin or a new Certificate of Origin issued to replace the erroneous Certificate of Origin according to paragraph 7 of Article 3.14 within 30 days following the date of receipt of the notification.

4. If the importer fails to submit the correction or the new Certificate of Origin within the period referred to in paragraph 3, the competent authority of the importing Party may proceed to conduct verification under Article 3.21.

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

Article 3.20 : Non-Party Invoice

The importing Party shall not reject a Certificate of Origin only for the reason that the invoice was issued in the territory of a non-Party.

Article 3.21 : Verification

1. The importing Party may request the issuing authority[10] of the exporting Party to conduct a retroactive check at random or when the importing Party has a reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the good in question or of certain parts thereof, subject to the following procedures:

[10] For Korea, for the purposes of origin verification under this Article, "the issuing authority" refers to the customs authority in accordance with its customs laws and regulations.

(a) the request of the importing Party for a retroactive check shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;

(b) the issuing authority of the exporting Party shall, upon receipt of the origin verification request from the customs authority of the importing Party, promptly provide an acknowledgement of receipt of the request to the requesting authority by email or fax;

(c) the issuing authority of the exporting Party receiving the request for a retroactive check shall promptly respond to the request and provide the result within six months after receipt of the request. Otherwise, the importing Party may deny preferential tariff treatment to the good subject to the retroactive check;

(d) the customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the good 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; and

(e) the issuing authority of the exporting Party shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject good is originating. The entire process of the retroactive check, including the process of notifying the issuing authority of the exporting Party of the result of determination on whether or not the good is originating, shall be completed within 10 months. While the process of the retroactive check is being undertaken, subparagraph 1(d) shall be applied.

2. The customs authority of the importing Party may request an importer for information or documents relating to the origin of an imported good in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 1.

3. If the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party.

4. Prior to conducting a verification visit pursuant to paragraph 3:

(a) an importing Party shall deliver a written notification of its intention to conduct the verification visit simultaneously to:

(i) the producer or exporter whose premises are to be visited;

(ii) the issuing authority of the Party in the territory of which the verification visit is to occur;

(iii) the customs authority of the Party in the territory of which the verification visit is to occur; and

(iv) the importer of the good subject to the verification visit;

(b) the written notification mentioned in subparagraph 4(a) shall be as comprehensive as possible and shall include, *inter alia*:

(i) the name of the customs authority issuing the notification;

(ii) the name of the producer or exporter whose premises are to be visited;

(iii) the proposed date of the verification visit;

(iv) the coverage of the proposed verification visit, including reference to the good subject to the verification; and

(v) the names and designation of the officials performing the verification visit.

(c) an importing Party shall obtain the written consent of the producer or exporter whose premises are to be visited;

(d) when a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph 4(a)**,** the notifying Party may deny preferential tariff treatment to the good referred to in the Certificate of Origin that would have been subject to the verification visit; and

(e) the issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or a longer period as the Parties may agree.

5. The Party conducting the verification visit shall provide the producer or exporter, whose good is subject to such verification, and the relevant issuing authority with a written determination of whether or not the good subject to such verification qualifies as an originating good.

6. Any suspended preferential tariff treatment shall be reinstated upon written determination referred to in paragraph 5 that the good qualifies as an originating good.

7. The producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the

eligibility of the good for preferential tariff treatment. If the good is still found to be non-originating, the final written determination shall be communicated to the relevant issuing authority within 30 days from the date of receipt of the comments or additional information from the producer or exporter.

8. The verification visit process, including the actual visit and the determination under paragraph 5 whether the good subject to such verification is originating or not, shall be carried out and its results shall be communicated to the relevant issuing authority within a maximum period of six months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, subparagraph 1(e) shall be applied.

Article 3.22 : Denial of Preferential Tariff Treatment

Except as otherwise provided in this Chapter, the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties in accordance with its domestic laws and regulations, where the good does not meet the requirements of this Agreement.

Article 3.23 : Implementation of Direct Transport

For the purposes of implementing Article 3.8, where transportation is effected through the territory of one or more intermediate countries, other than those of the exporting Party and the importing Party, the following shall be produced to the relevant government authorities of the importing Party:

(a) a through bill of lading issued in the territory of the exporting Party;

(b) a Certificate of Origin;

(c) a copy of the original commercial invoice in respect of the good; and

(d) other relevant supporting documents, if any, as evidence that the requirements of Article 3.8 are complied with.

Article 3.24 : Transitional Provision for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Chapter and which, on the date of entry into force of this Agreement, are either in transit, in temporary storage in customs warehouses or in free zones in the Parties, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a Certificate of Origin issued retrospectively together with the documents showing that the goods have been transported directly in accordance with Articles 3.8 and 3.23.

Article 3.25 : Implementation

The Parties agree to review the origin certification system aside from Certificate of Origin three years from the date of entry into force of this Agreement, taking into due consideration the development of the domestic implementation procedures in the approved exporter system.

Section C : Definitions

Article 3.26 : Definitions

For the purposes of this Chapter:

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

CIF means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and the Customs Valuation Agreement;

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

FOB means the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and the Customs Valuation Agreement;

identical and interchangeable goods or materials means goods or materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished good cannot be distinguished from one another for origin purposes by virtue of any markings, *et cetera*;

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

issuing authority means the competent authority designated by the exporting Party to issue a Certificate of Origin and notified to the other Party in accordance with this Chapter;

materials shall include ingredients, raw materials, parts, components, and sub-assemblies used in the production process;

non-originating goods means products or materials that do not qualify as originating under this Chapter;

packing materials and containers for transportation means the goods used to protect a good during its transportation, different from those materials or containers used for its retail sale;

producer means a person who carries out the production of goods in the territory of a Party;

Product Specific Rules means the rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a RVC or a combination of any of these criteria; and

production means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, processing or assembling goods.

ANNEX 3-A

PRODUCT SPECIFIC RULES

Headnote

1. The Product Specific Rules in this Annex are structured on the basis of the Harmonized System 2012. In the event of any inconsistency between this description and the description set out in the legal text of the Harmonized System established by the World Customs Organization, the description set out in the latter shall prevail.

2. The specific rule of origin, or specific set of rules of origin, that applies to a particular subheading, is set out immediately adjacent to the subheading.

3. When a subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.

4. Where a specific rule of origin is defined using the criterion of a change in tariff classification, each of the non-originating materials used in the production of the good shall be required to undergo the applicable change in tariff classification. A requirement of a change in tariff classification shall apply only to non-originating materials.

5. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or subheading of the Harmonized System, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.

6. For the purposes of this Annex:

chapter means the first two digits of the tariff classification number under the Harmonized System;

heading means the first four digits of the tariff classification number under the Harmonized System; and

subheading means the first six digits of the tariff classification number under the Harmonized System.

7. For the purposes of column 5 of this Annex:

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

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

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

RVC(XX) means that the good must have a regional value content of not less than XX percent as calculated under Article 3.3; and

WO means that the good must be wholly produced or obtained in accordance with Article 3.2.

ANNEX 3-B

TREATMENT FOR CERTAIN GOODS

1. Origin Conferring

(a) "Certain goods" referred to in Article 3.5 as reflected in the lists referred to in paragraph 7 and any subsequent amendments, which are reimported as the goods that do not undergo any process beyond operations within the territory of the reimporting Party for export as set out in Article 3.7 shall be deemed to be originating in the territory of the Party, provided that the total value of non-originating input[11] does not exceed 40 percent of the FOB price of the final good for which originating status is claimed.

(b) Except as otherwise provided for in this Annex, relevant rules in this Chapter shall be applied, *mutatis mutandis,* to the origin conferring of the goods to which Article 3.5 applies.

2. Specific Procedures for the Implementation of Article 3.5

(a) Certificate of Origin for goods covered by Article 3.5 shall be issued by the issuing authority[12] of the exporting Party in accordance with Section B of this Chapter.

(b) The issuing authority of the exporting Party shall indicate in the Certificate of Origin that the good is covered by Article 3.5.

(c) Except as otherwise provided for in this Annex, the relevant Articles in Section B of this Chapter shall be applied, *mutatis mutandis,* to the goods to which Article 3.5 applies.

(d) Korea shall assist the customs authority of Viet Nam to conduct verification on goods covered by Article 3.5 in accordance with the relevant Articles in Section B of this Chapter.

3. Special Safeguard

(a) When a Party determines that there is an increase of importation of a good covered by Article 3.5 into the territory of that Party in such quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, that Party shall be free to suspend the application of Article 3.5 to such a good for such a period of time as it may consider necessary to prevent or remedy such injury or threat to cause injury to the

[11] "Total value of non-originating input" shall mean the value of any non-originating materials added inside as well as any materials added and all other cost accumulated outside Korea and Viet Nam, including transport costs.

[12] For Korea, for the purposes of this Annex, "issuing authority" means the Korean Customs Authority.

domestic industry of the Party.

(b) A Party that intends to suspend the application of Article 3.5 pursuant to subparagraph (a) shall notify the other Party two months in advance of the start of the suspension period and afford the other Party an opportunity to exchange views with it in respect of the proposed suspension.

(c) The period mentioned in subparagraph (a) may be extended provided that the Party that has taken the action of suspension has determined that the suspension continues to be necessary to prevent or remedy injury.

(d) In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of Article 3.5 under subparagraph (a) may be taken provisionally without two-month advance notification to the other Party, on the condition that the notification shall be made before such suspension takes effect.

(e) When a Party has made a determination mentioned in subparagraph (a) and the requirements set out in subparagraph (b) are fulfilled, the Party concerned may suspend the application of Article 3.5 unilaterally and unconditionally, including as follows:

(i) there shall be no obligation to prove that there is serious injury;

(ii) there shall be no obligation for advance consultation;

(iii) there shall be no limit to the duration or frequency of suspension; and

(iv) there shall be no obligation for compensation.

4. Annual Review

(a) The Parties shall review the implementation and operation of Article 3.5 in the Joint Committee . For this purpose:

(i) the exporting Party shall provide the Joint Committee with a brief factual report on the operation of Article 3.5, including export statistics of each good listed in paragraph 7 to the importing Party during the previous one-year period; and

(ii) the importing Party shall provide, upon request of the Joint Committee, information pertaining to the denial of claims for preferential tariff treatment, if any, including the number of Certificates of Origin not accepted, and reasons for the denial.

(b) The Joint Committee may request such additional information as it may consider necessary for its review of the implementation and operation of Article 3.5 from the exporting Party.

(c) Taking into account the result of the review provided for in subparagraph (a), the Joint Committee may make recommendations as it may consider necessary.

5. Dispute Settlement

Any dispute concerning the interpretation, implementation or application of this Annex shall not be subject to the procedures and mechanism as set out in Chapter 15 (Dispute Settlement).

6. Relations to other Provisions of this Agreement

Nothing in this Annex shall affect the rights and obligations of the Parties under this Agreement, including Article 7.1(Application of a Safeguard Measure).

7. List of Goods

The following shall be the list of goods covered by this Annex. A Party may request amendment of the list referred to in this paragraph, which the other Party shall consider in good faith. Such amendment shall be adopted when mutually agreed by both Parties.

No.	HS 6 (2012)	Product Description (HS 6)
1	121221	Fit for human consumption
2	321310	Colours in sets
3	340700	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).
4	350610	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
5	391740	Fittings
6	392310	Boxes, cases, crates and similar articles
7	392329	Of other plastics
8	392350	Stoppers, lids, caps and other closures
9	392690	Other
10	401699	Other
11	420229	Other
12	481940	Other sacks and bags, including cones
13	520839	Other fabrics
14	550932	Multiple (folded) or cabled yarn
15	560811	Made up fishing nets
16	580421	Of man-made fibres
17	581092	Of man-made fibres
18	610230	Of man-made fibres
19	610290	Of other textile materials
20	610711	Of cotton
21	610791	Of cotton
22	610821	Of cotton
23	610822	Of man-made fibres
24	610891	Of cotton
25	610910	Of cotton

No.	HS 6 (2012)	Product Description (HS 6)
26	610990	Of other textile materials
27	611011	Of wool
28	611120	Of cotton
29	611130	Of synthetic fibres
30	611522	Of synthetic fibres, measuring per single yarn 67 decitex or more
31	611529	Of other textile materials
32	611594	Of wool or fine animal hair
33	611595	Of cotton
34	611596	Of synthetic fibres
35	611599	Of other textile materials
36	620113	Of man-made fibres
37	620119	Of other textile materials
38	620193	Of man-made fibres
39	620211	Of wool or fine animal hair
40	620213	Of man-made fibres
41	620293	Of man-made fibers
42	620312	Of synthetic fibres
43	620319	Of other textile fibres
44	620331	Of wool or fine animal hair
45	620333	Of synthetic fibres
46	620341	Of wool or fine animal hair
47	620342	Of cotton
48	620343	Of synthetic fibres
49	620433	Of synthetic fibres
50	620443	Of synthetic fibres
51	620453	Of synthetic fibres
52	620462	Of cotton
53	620463	Of synthetic fibres
54	620520	Of cotton
55	620530	Of man-made fibres
56	620640	Of man-made fibres
57	620690	Of other textile materials
58	620711	Of cotton
59	620719	Of other textile materials
60	620799	Of other textile materials
61	620892	Of man-made fibres
62	621143	Of man-made fibres
63	621600	Gloves, mittens and mitts.
64	630231	Of cotton
65	630493	Not knitted or crocheted, of synthetic fibres
66	630532	Flexible intermediate bulk containers
67	630533	Other, of polyethylene or polypropylene strip or the like
68	630612	Of synthetic fibres
69	630790	Other
70	650700	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.
71	691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
72	691490	Other
73	732393	Of stainless steel
74	761699	Other
75	841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines
76	842123	Oil or petrol-filters for internal combustion engines
77	848490	Other
78	850110	Motors of an output not exceeding 37.5 W

No.	HS 6 (2012)	Product Description (HS 6)
79	850300	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.
80	851240	Windscreen wipers, defrosters and demisters
81	851290	Parts
82	851610	Electric instantaneous or storage water heaters and immersion heaters
83	851660	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters
84	851690	Parts
85	851770	Parts
86	852990	Other
87	853669	Other
88	853670	Connectors for optical fibres, optical fibre bundles or cables
89	853890	Other
90	853990	Parts
91	854430	Ignition wiring sets and other wiring sets of a kind used invehicles, aircraft or ships
92	854442	Fitted with connectors
93	870892	Silencers (mufflers) and exhaust pipes; parts thereof
94	870894	Steering wheels, steering columns and steering boxes; parts thereof
95	870899	Other
96	940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares
97	940592	Of plastics
98	940599	Other
99	960820	Felt tipped and other porous-tipped pens and markers
100	960910	Pencils and crayons, with leads encased in a rigid sheath

ANNEX 3-C

CERTIFICATE OF ORIGIN

ATTACHMENT 1

Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's business name, address, country)	Reference No. VIETNAM-KOREA FREE TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM VK Issued in _____ (Country) See Notes Overleaf
2. Goods consigned to (Consignee's name, address, country)	
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge	4. For Official Use ☐ Preferential Tariff Treatment Given Under Viet Nam-Korea Free Trade Agreement ☐ Preferential Tariff Treatment Not Given (Please state reason/s) ..... Signature of Authorized Signatory of the Importing Country

5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the good in the importing country)	8. Origin criterion (see Overleaf Notes)	9. Gross weight or other quantity and value (FOB only when RVC criterion is used)	10. Number and date of invoices

11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in ..... (Country) and that they comply with the origin requirements specified for these goods in the Viet Nam-Korea Free Trade Agreement for the goods exported to ..... (Importing Country) ..... Place and date, signature of authorized signatory	12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ..... Place and date, signature and stamp of certifying authority
13.Remarks	

OVERLEAF NOTES

1. The Parties which accept this form for the purposes of preferential tariff treatment under the Viet Nam-Korea Free Trade Agreement (VKFTA):

THE SOCIALIST REPUBLIC OF VIET NAM
THE REPUBLIC OF KOREA

2. CONDITIONS: To enjoy preferential tariff under the VKFTA, goods sent to any Party listed above shall:

(i) fall within a description of goods eligible for concessions in the country of destination;

(ii) comply with the transportation conditions in accordance with Article 3.8(Direct Transport) of the VKFTA; and

(iii) comply with the origin criteria in Chapter 3(Rules of Origin and Origin Procedures) of the VKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the exporting party named in box 11 of this form	Insert in box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying the Product Specific Rules	
- Change in Tariff Classification	- "CTC"
- Regional Value Content	- "RVC" that needs to be met for the good to qualify as originating; e.g. "RVC 45%"
- Regional Value Content + Change in Tariff Classification	- The combination rule that needs to be met for good to qualify as originating; e.g. "CTH + RVC 40%"
- Specific Processes	"Specific Processes"
(c) Goods produced entirely in the territory of the exporting Party exclusively from originating materials	"PE"
(d) Goods satisfying Article 3.5	"Article 3.5"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them. Any trade mark shall also be specified.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.

7. HARMONIZED SYSTEM CODE: The Harmonized System code shall be that of the importing Party.

8. EXPORTER: The term "exporter" in box 11 may include the manufacturer or the producer.

9. FOR OFFICIAL USE: The customs authority of the importing Party must indicate (√) in the relevant boxes in box 4 whether or not preferential tariff treatment is accorded.

10. REMARKS IN BOX 13:

(i) In cases where invoices are issued by a non-party, "Non-Party Invoicing" should be recorded and such information as name and country of the company issuing the invoice shall be indicated;

(ii) Other remarks should be recorded as necessary.

ATTACHMENT 2

Original (Duplicate/Triplicate)

(Additional Page)

Reference No.

5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the good in the importing country)	8. Origin criterion (see Overleaf Notes)	9. Gross weight or other quantity and value (FOB only when RVC criterion is used)	10. Number and date of invoices

11. Declaration by the exporter	12. Certification
The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in ..... (Country) and that they comply with the origin requirements specified for these goods in the Viet Nam-Korea Free Trade Agreement for the goods exported to ..... (Importing Country) ..... Place and date, signature of authorized signatory	It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ..... Place and date, signature and stamp of certifying authority

13. Remarks

CHAPTER 4
CUSTOMS ADMINISTRATION AND TRADE FACILITATION

Article 4.1 : Publication

1. Each Party shall, to the extent possible, publish, including on the internet, its customs laws, regulations, and general administrative procedures in English.

2. Each Party shall designate or maintain one or more inquiry points to address inquiries by interested persons concerning customs matters and shall make available on the internet information concerning the procedures for making such inquiries.

3. Each Party shall, to the extent possible, publish in advance any regulation of general application governing customs matters that it proposes to adopt and shall provide interested persons with the opportunity to comment before adopting them.

Article 4.2 : Release of Goods

1. In order to facilitate bilateral trade, each Party shall adopt or maintain simplified customs procedures for the efficient release of goods.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:

(a) provide for the release of goods within a period no greater than required to ensure compliance with its domestic customs laws and regulations;

(b) provide for customs information to be submitted and processed electronically before the goods arrive in order for them to be released on their arrival;

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

(d) allow importers to withdraw goods prior to the final determination of customs duties, taxes, and fees by the importing Party's customs authority when these are not determined prior to or promptly upon arrival, provided that all other regulatory requirements have been met.[1]

Article 4.3 : Automation

Each Party shall, to the extent possible, use information technology that expedites procedures for the release of goods and shall:

[1] A Party may require importers to provide guarantees in the form of sureties, deposits, or other appropriate instruments sufficient to cover payment of the customs duties, taxes, and fees it ultimately applies in connection with the importation of the good.

(a) make electronic systems accessible to customs users;

(b) endeavor to use international standards;

(c) endeavor to develop electronic systems that are compatible with the other Party's systems, in order to facilitate bilateral exchange of international trade data; and

(d) endeavor to develop a set of common data elements and processes in accordance with World Customs Organization (hereinafter referred to as "WCO") Customs Data Model and related WCO recommendations and guidelines.

Article 4.4 : Risk Management

Each Party shall adopt or maintain electronic or automated risk management systems for assessment and targeting that enable the Party to focus its inspection activities on high-risk goods and that simplify the clearance and movement of low-risk goods.

Article 4.5 : Cooperation

To the extent possible, the Parties affirm their commitments to facilitate the legitimate movement of goods and shall exchange expertise on measures to improve customs techniques and procedures on computerized systems, and other issues as the Parties mutually determine.

Article 4.6 : Confidentiality

1. A Party shall maintain the confidentiality of the information provided by the other Party pursuant to this Chapter and Chapter 3 (Rules of Origin and Origin Procedures), and protect it from disclosure that could prejudice the competitive position of the person providing the information. Any violation of the confidentiality shall be treated in accordance with the domestic laws and regulations of each Party.

2. The information referred to in paragraph 1 shall not be disclosed without the specific permission of the person or government providing such information except to the extent that it may be required to be disclosed in administrative proceedings or subsequent appeal proceedings.

Article 4.7 : Express Shipments

Each Party shall adopt or maintain expedited customs procedures for express shipments, regardless of their weights or customs values, while maintaining appropriate customs control and selection. These procedures shall:

(a) provide a separate and expedited customs procedures for express shipments;

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

(c) allow submission of a single manifest covering all goods contained in an express shipment, through, if possible, electronic means;

(d) to the extent possible, provide for certain goods to be cleared with a minimum of documentation; and

(e) under normal circumstances, provide that no customs duties or taxes will be assessed on, nor will formal entry documents be required for, express shipments that do not exceed certain value established by the domestic laws and regulations of the Party.[2]

Article 4.8 : Review and Appeal

Each Party shall ensure that, with respect to its determinations on customs matters, importers in its territory have access to:

(a) a level of administrative review independent of the official or office that issued the determinations;[3] and

(b) judicial review of the determinations.

For greater certainty, each Party shall allow an exporter or producer to provide information directly to the Party conducting the review and to request that Party to treat that information as confidential in accordance with Article 4.6.

Article 4.9 : Penalties

Each Party shall adopt or maintain measures that allow for the imposition of penalties by a Party's customs authority for violations of its domestic customs laws, regulations, and procedural requirements, including those governing tariff classification, customs valuation, country of origin, and claims for preferential tariff treatment under this Agreement.

Article 4.10 : Advance Rulings

1. Each Party, through its customs authority, shall issue, before a good is imported into

[2] Notwithstanding this subparagraph, a Party may require express shipments to be accompanied by an airway bill or another bill of lading. For greater certainty, a Party may assess customs duties or taxes, and may require formal entry documents, for restricted goods.

[3] For Korea, administrative review under this subparagraph may include review by Korea's Tax Tribunal.

its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party[4] with regard to:

(a) tariff classification;

(b) the application of customs valuation criteria for a particular case, in accordance with the Customs Valuation Agreement;

(c) whether a good is originating; and

(d) other matters as the Parties may agree.

2. Each Party, through its customs authority, shall issue an advance ruling within 90 days after the Party receives a request provided that the applicant has submitted all information that the Party requires, including, if the Party requests, a sample of the good for which the applicant is seeking an advance ruling. In issuing an advance ruling, the Party shall take into account facts and circumstances the applicant has provided. For greater certainty, a Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that, pursuant to this paragraph, declines to issue an advance ruling shall promptly notify the applicant in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

3. Each Party shall provide that advance rulings shall take effect on the date they are issued, or on another date specified in the ruling, provided that the facts or circumstance on which the ruling is based remain unchanged.

4. The issuing Party may modify or revoke an advance ruling where:

(a) the ruling was based on an error of fact or law (including human error);

(b) the information provided is false or inaccurate;

(c) there is a change in its domestic laws consistent with this Agreement; or

(d) there is a change in a material fact or circumstances on which the ruling was based.

5. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information provided by the applicant.

6. Each Party shall ensure that applicants have access to administrative review of advance rulings.

7. Subject to any confidentiality requirements in its domestic laws and regulations, each Party shall publish its advance rulings, including on the internet.

[4] For greater certainty, an importer, exporter, or producer may submit a request for an advance ruling through a duly authorized representative.

Article 4.11 : Consultations

1. Each customs authority may request consultations with the other customs authority on any matter arising from the operation or implementation of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures). Such consultations shall be conducted through the relevant contact points.

2. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Customs Committee referred to in Article 4.12.

Article 4.12 : Customs Committee

1. The Parties hereby establish a Customs Committee (hereinafter referred to as the "Committee") composed of the customs authorities of the Parties. The competent authorities of the Parties may join the Committee if the Parties deem it necessary.

2. The Committee shall ensure the proper functioning of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures) and examine all the issues arising from the application of these Chapters.

3. The functions of the Committee shall include:

(a) monitoring and implementing of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures)

(b) establishing uniform guidelines for the effective, uniform, and consistent interpretation of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures);

(c) revising Annex 3-A (Product Specific Rules) on the basis of the transposition of the Harmonized System;

(d) where necessary, finding solutions for issues related to tariff classification, customs valuation, calculation of the regional value content and other customs matters which may adversely affect trade facilitation between the Parties in the process of implementation of this Chapter or Chapter 3 (Rules of Origin and Origin Procedures); and

(e) reviewing revision, and reaching agreement on revision, of this Chapter and Chapter 3 (Rules of Origin and Origin Procedures).

4. The Committee shall meet every year, or as otherwise agreed, alternating between the Parties.

CHAPTER 5
SANITARY AND PHYTOSANITARY MEASURES

Article 5.1 : Objectives

The objectives of this Chapter are to:

(a) enhance the Parties' implementation of the SPS Agreement, taking into account international standards, guidelines and recommendations developed by relevant international organizations;

(b) minimize negative effects on bilateral trade while protecting human, animal or plant life or health in the territories of the Parties; and

(c) strengthen technical cooperation and consultations between the competent authorities of the Parties.

Article 5.2 : Scope and Definitions

1. This Chapter shall apply to the adoption or enforcement of all sanitary and phytosanitary (hereinafter referred to as "SPS") measures of a Party which may, directly or indirectly, affect bilateral trade between the Parties.

2. For the purposes of this Chapter:

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

(b) the definitions contained in Annex A to the SPS Agreement shall apply.

Article 5.3 : General Provisions

1. The Parties reaffirm their existing rights and obligations with respect to each other under the SPS Agreement, taking into account international standards, guidelines and recommendations developed by relevant international organizations.

2. Neither Party shall apply its SPS measures as an arbitrary or unjustifiable discrimination or a disguised restriction on trade between the Parties.

Article 5.4 : Technical Cooperation

1. The Parties agree to explore the opportunity for technical cooperation in SPS areas, with a view to enhancing the mutual understanding of the regulatory systems of the Parties, building capacity of the Parties, acquiring confidence between competent authorities of the Parties, and minimizing the negative effects on bilateral trade.

2. The Parties shall give due consideration to cooperation relating to SPS issues. Such cooperation, which shall be on mutually agreed terms and conditions, may include, but is not limited to:

(a) furthering exchange of experience and cooperation in the development and application of domestic SPS measures as well as international standards;

(b) strengthening cooperation with respect to, *inter alia*, risk analysis methodology, disease or pest control methods, and laboratory testing techniques;

(c) developing exchange programs for relevant officials of competent authorities, for the purposes of building capacity and confidence of the Parties regarding animal disease and plant pest management;

(d) exchanging information, upon request of a Party, on outbreak of any significant animal disease or incident related to food safety, and follow-up measures including related domestic regulations and their explanations;

(e) enhancing cooperation and exchange of experience between the WTO SPS Enquiry Points of the Parties;

(f) carrying out joint research and sharing the result of such research in SPS areas including animal disease, plant pest and food safety; and

(g) any other cooperative activity mutually agreed by the Parties.

Article 5.5 : Committee on Sanitary and Phytosanitary Measures

1. For the purposes of effective implementation and operation of this Chapter, the Parties hereby agree to establish a Committee on Sanitary and Phytosanitary Measures (hereinafter referred to as the "Committee") comprising representatives of each Party's competent authorities of SPS matters.

2. The Committee's functions shall include:

(a) monitoring the implementation of this Chapter;

(b) providing a forum to exchange relevant information regarding each Party's SPS measures, which may, directly or indirectly, affect trade between the Parties;

(c) conducting consultations on and review of any matter relating to the development or application of SPS measures that affect, or may affect, trade between the Parties, and if necessary, upon request of a Party, giving positive consideration to establishing technical working group, within a reasonable

period of time, on the basis of terms and conditions to be agreed by the Committee;

(d) enhancing mutual understanding of each Party's SPS measures and the regulatory processes related to those measures;

(e) identifying, discussing and reviewing technical cooperation between the Parties including the cooperative efforts in international fora; and

(f) carrying out other functions mutually agreed by the Parties.

3. Each Party shall ensure that appropriate representatives with responsibility for SPS matters participate in the Committee meetings, and all decisions made by the Committee shall be by mutual agreement.

4. The Committee shall meet in person within one year from the date of entry into force of this Agreement and at least once annually thereafter or at any time mutually determined by the Parties. The meetings may be conducted via teleconference, via videoconference, or through other means as mutually agreed by the Parties.

5. In order to find the most effective way to implement the SPS Agreement, with respect to SPS measures adopted by a Party affecting bilateral trade, upon request of the other Party, the Parties shall, if necessary, enter into consultations on the basis of terms and conditions to be agreed by the Committee, within a reasonable period of time from the date of the request, with a view to seeking to address SPS matters of mutual interest of the Parties.

6. The Parties shall establish the Committee not later than 90 days after the date of entry into force of this Agreement through an exchange of letters identifying the primary representative of each Party to the Committee and establishing the Committee's terms of reference.

7. With a view to coordinating the Committee meetings and providing a means of information exchange within a reasonable period of time, the Parties shall designate the following contact points, ensuring the provided information is kept up to date:

(a) for Viet Nam, the Ministry of Agriculture and Rural Development; and

(b) for Korea, the Ministry of Agriculture, Food and Rural Affairs;

or their respective successors.

Article 5.6 : Dispute Settlement

The provisions of Chapter 15 (Dispute Settlement) shall not apply to any matter arising under this Chapter.

CHAPTER 6
TECHNICAL BARRIERS TO TRADE

Article 6.1 : Objectives

The objectives of this Chapter are to:

(a) increase and facilitate trade between the Parties, through the improvement of the implementation of the TBT Agreement;

(b) ensure that standards, technical regulations, and conformity assessment procedures do not create unnecessary obstacles to trade; and

(c) enhance joint cooperation between the Parties.

Article 6.2 : Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement, and to this end the TBT Agreement is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 6.3 : Scope

1. This Chapter shall apply to all standards, technical regulations, and conformity assessment procedures of central and local government bodies that may affect the trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to sanitary and phytosanitary measures as defined in Annex A to the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A to the WTO Agreement or to technical specifications prepared by governmental bodies for production or consumption requirements of such bodies.

Article 6.4 : International Standards

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

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2.4, 5.4 and Annex 3 of the TBT Agreement exists, each Party shall apply the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the*

Agreement[1] adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (hereinafter referred to as the "TBT Committee").

Article 6.5 : Technical Regulations

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

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

Article 6.6 : Conformity Assessment Procedures

1. Each Party shall give positive consideration to accepting the results of conformity assessment procedures of the other Party, even where those procedures differ from its own, provided that 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 territory of the other Party 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) agreements on mutual acceptance of the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;

(b) adoption of accreditation or nomination procedures for qualifying conformity assessment bodies located in the territory of the other Party;

(c) designation of conformity assessment bodies located in the territory of the other Party;

(d) recognition by a Party of the results of conformity assessment procedures conducted in the territory of the other Party;

(e) voluntary arrangements between conformity assessment bodies in the territory of each Party; and

(f) supplier's declaration of conformity.

[1] Annex 2 to Part 1 of G/TBT/1/Rev.11 and the subsequent revisions

3. The Parties shall exchange information on their experience in the development and application of the approaches in subparagraphs 2(a) through (f) 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 the other Party, explain its reasons for not accepting the results of any conformity assessment procedure performed in the territory of that other Party.

5. A Party shall, upon written request of the other Party, give positive consideration to accrediting, approving, or otherwise recognizing the conformity assessment bodies recommended by the other Party, which have a local presence in the former Party's territory.

6. The Parties shall endeavor to promote information exchange relating to the *APEC Mutual Recognition Arrangement for Conformity Assessment of Telecommunications Equipment*.

Article 6.7 : Transparency

1. Upon request of the other Party, each Party shall provide, whenever possible, the other Party with an online link to, or a copy of, the complete text of the technical regulations and conformity assessment procedures which are notified according to Articles 2.9.3 and 5.6.3 of the TBT Agreement.

2. Each Party shall allow, whenever possible, a period of at least 60 days following the notification of its proposed technical regulations and conformity assessment procedures for the public and the other Party to provide written comments, except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise.

3. Each Party shall, upon request of the other Party, provide information on the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

4. A Party shall endeavor to give positive consideration to a reasonable request of the other Party, received prior to the end of the comment period following the notification of a proposed technical regulation, for extending the period of time between the publication of the technical regulation and its entry into force, except where this would be ineffective in fulfilling the legitimate objectives pursued.

5. The Parties shall ensure, whenever possible, that all adopted technical regulations and conformity assessment procedures are available on official websites.

Article 6.8 : Joint Cooperation

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

In particular, the Parties will seek to identify, develop, and promote trade facilitating initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors.

2. These initiatives may include:

(a) information exchange on standards, technical regulations, and conformity assessment procedures;

(b) cooperation on regulatory issues, such as transparency, promotion of good regulatory practices, harmonization with international standards, and use of accreditation to qualify conformity assessment bodies;

(c) technical assistance directed at reaching effective and full compliance with metrology demands arising from this Chapter and the TBT Agreement; and

(d) use of mechanisms to facilitate the acceptance of results of conformity assessment procedures conducted in the other Party's territory.

3. A Party shall endeavor to give favorable consideration to any specific sector proposed by the other Party for further cooperation under this Chapter, for example, construction materials, cosmetics products, pharmaceutical products and medical devices, *et cetera*.

Article 6.9 : Information Exchange

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be communicated within a reasonable period of time , in written form through regular mail or any other means accepted by the Parties, including electronic mail. A Party shall endeavor to respond to each such request within 60 days.

2. Nothing in this Chapter shall be construed to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests.

Article 6.10 : Committee on Technical Barriers to Trade

1. For the purpose of the effective implementation and operation of this Chapter, the Committee on Technical Barriers to Trade (hereinafter referred to as the "Committee") shall be established. The Committee shall be composed of representatives of the Parties.

2. The functions of the Committee shall include:

(a) facilitating the implementation of this Chapter and cooperation between the Parties in all matters pertaining to this Chapter;

(b) monitoring the implementation, enforcement and administration of this Chapter;

(c) promptly addressing any issue that a Party raises relating to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;

(d) coordinating and enhancing joint cooperation between the Parties in the areas set out in Article 6.8;

(e) identifying mutually agreed priority sectors for enhanced cooperation, including giving favorable consideration to any proposal made by either Party,

(f) exchanging information, upon request of a Party, on standards, technical regulations, and conformity assessment procedures;

(g) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;

(h) upon written request of a Party, consulting with the aim of solving any matter arising under this Chapter within a reasonable period of time;

(i) reviewing this Chapter in light of any development under the TBT Agreement and, if necessary, developing recommendations for amendments to this Chapter;

(j) establishing, if necessary to achieve the objectives of this Chapter, issue-specific or sector-specific *ad hoc* working groups;

(k) as it considers appropriate, reporting to the Joint Committee on the implementation of this Chapter; and

(l) taking any other steps that the Parties consider will assist them in implementing this Chapter.

3. The Committee shall meet upon request of a Party. Meetings may be conducted in person, or via teleconference, videoconference, or any other means as mutually agreed by the Parties.

4. Where the Parties have had recourse to consultations under subparagraph 2(h), the Committee shall, if the Parties agree, constitute consultations according to the Article 15.4 (Consultations).

5. The Committee shall be coordinated by:

(a) for Viet Nam, the Directorate for Standards Metrology and Quality, Ministry of Science and Technology; and

(b) for Korea, the Korean Agency for Technology and Standards;

or their respective successors.

6. Each Party shall designate a contact point who shall have the responsibility to coordinate the implementation of this Chapter; and provide the other Party with the name of this designated contact point and the contact detail of relevant officials in that organization, including information on telephone, facsimile, e-mail and other relevant details. Each Party shall promptly notify the other Party of any change of its contact point or any amendment to the information of the relevant officials.

Article 6.11 : Definitions

1. For the purposes of this Chapter, **TBT Agreement** means the *Agreement on Technical Barriers to Trade*, in Annex 1A to the WTO Agreement.

2. The definitions of Annex 1 to the TBT Agreement shall apply.

CHAPTER 7
TRADE REMEDIES

Section A : Safeguard Measures

Article 7.1 : Application of a Safeguard Measure

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of such originating good from the other Party constitute a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good in the territory of the importing Party, the Party may take a safeguard measure in the form of:

(a) suspending the further reduction of any rate of customs duty on the good provided for under this Agreement; or

(b) increasing the rate of customs duty on the good to a level not to exceed the lesser of:

(i) the most-favored-nation (MFN) applied rate of duty on the good in effect at the time the action is taken; or

(ii) the base rate of customs duty specified in the Schedule to Annex 2-A (Reduction or Elimination of Customs Duties) pursuant to Article 2.3 (Reduction or Elimination of Customs Duties).

Article 7.2 : Conditions and Limitations

1. A Party shall notify the other Party in writing on initiation of an investigation described in paragraph 2 and shall consult with the other Party as far in advance of applying a safeguard measure as practicable, with a view to reviewing the information arising from the investigation and exchanging views on the measure.

2. A Party shall apply a safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end, Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

4. Each Party shall ensure that its competent authorities complete any such investigation within one year of the date of initiation.

5. Neither Party may apply 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 the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or

(c) beyond the expiration of the transition period, except with the consent of the other Party.

6. Neither Party may apply a safeguard measure more than once against the same good.

7. Where the expected duration of the safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.

8. When a Party terminates a safeguard measure, the customs duty rate shall be the rate that, according to the Party's Schedule to Annex 2-A (Reduction or Elimination of Customs Duties), would have been in effect but for the measure.

Article 7.3 : Provisional Measures

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry.

2. Before a Party's competent authorities may make a preliminary determination, the Party shall publish a public notice setting out how interested parties, including importers and exporters, may obtain a non-confidential copy of the application requesting a provisional safeguard measure, and shall provide interested parties at least 20 days after the date it publishes the notice to submit evidence and views regarding the application of a provisional measure. A Party may not apply a provisional measure until at least 45 days after the date its competent authorities initiate an investigation.

3. The applying Party shall notify the other Party before applying a safeguard measure on a provisional basis, and shall initiate consultations after applying the measure.

4. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of paragraphs 2 and 3 of Article 7.2.

5. The Party shall promptly refund any tariff increase if the investigation described in paragraph 2 of Article 7.2 does not result in a finding that the requirements of Article 7.1 are met. The duration of any provisional measure shall be counted as part of the period described in subparagraph 5(b) of Article 7.2.

Article 7.4 : Compensation

1. No later than 30 days after it applies a safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the measure. The applying Party shall provide such compensation as the Parties mutually agree.

2. If the Parties are unable to agree on compensation through consultations under paragraph 1 within 30 days after consultations begin, the Party against whose originating good the measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.

3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions under paragraph 2 shall terminate on the date the safeguard measure terminates.

4. Any compensation shall be based on the total period of application of the provisional safeguard measure and of the safeguard measure.

5. The right of suspension referred to in paragraph 2 shall not be exercised for the first 24 months during which 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 the safeguard measure conforms to the provisions of this Agreement.

Article 7.5 : Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement, except that a Party taking a global safeguard measure may exclude imports of an originating good of the other Party if such imports are not a substantial cause of serious injury or threat thereof.

2. Upon request of the other Party, the Party intending to take safeguard measures shall promptly provide written notification of all pertinent information on the initiation of a

safeguard investigation, the preliminary determination and the final finding of the investigation.

3. Neither Party may apply, with respect to the same good, at the same time:

(a) a safeguard measure; and

(b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

Section B : Anti-dumping and Countervailing Duties

Article 7.6 : General Provisions

1. Except as otherwise provided for in this Agreement, each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing duties.

2. The Parties shall ensure, immediately after any imposition of provisional measures and in any case before the final determination, full and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply measures, without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing, and interested parties shall be allowed sufficient time to make their comments.

3. The Parties shall observe the following practices in anti-dumping or countervailing cases between them in order to enhance transparency in the implementation of the WTO Agreement:

(a) when dumping margins are established, assessed, or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average;

(b) if a decision is taken to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, the Party taking such a decision may apply the 'lesser duty' rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry; and

(c) the investigating Party shall request an exporter or producer in the territory of the other Party for the timely response to its questionnaires. When the investigating Party finds major deficiency in information in a questionnaire response from relevant exporter or producer received before the deadline or requires clarifications for the purposes of investigation, the investigating Party shall demand missing information or request clarification of information concerning the answers to the questionnaires. This procedure shall not be used

to cause unwarranted delays in the investigation or to circumvent the deadlines which are provided in the Party's domestic laws and regulations.

Article 7.7 : Notification and Consultations

1. Upon receipt by a Party's competent authorities of a properly documented anti-dumping application with respect to imports from the other Party, and no later than 15 days before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting or other similar opportunities regarding the application, consistent with the Party's domestic laws and regulations.

2. Upon receipt by a Party's competent authorities of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application and afford the other Party a meeting to consult with its competent authorities regarding the application.

Article 7.8 : Undertakings

1. After a Party's competent authorities initiate an anti-dumping or countervailing duty investigation, the Party shall transmit to the other Party's embassy or competent authorities written information regarding the Party's procedures for requesting its authorities to consider an undertaking on price including the timeframes for offering and concluding any such undertaking if practicable.

2. In an anti-dumping investigation, where a Party's authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration, and adequate opportunity for consultations, to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, through the means provided for in the Party's domestic laws, regulations and procedures.

3. In a countervailing duty investigation, where a Party's authorities have made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration, and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the Party's domestic laws, regulations and procedures.

Article 7.9 : Investigation after Termination Resulting from a Review

The Parties agree to examine, with special care, any application for initiation of an anti-dumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review. Unless this

pre-initiation examination indicates that the circumstances have changed, the investigation shall not proceed.

Article 7.10 : Cumulative Assessment

When imports from more than one country are simultaneously subject to anti-dumping or countervailing duty investigation, a Party shall examine, with special care, whether the cumulative assessment of the effect of the imports from the other Party is appropriate in light of the conditions of competition between the imported goods and the conditions of competition between the imported goods and the like domestic goods.

Section C : Committee on Trade Remedies

Article 7.11 : Committee on Trade Remedies

1. The Parties hereby establish a Committee on Trade Remedies (hereinafter referred to as the "Committee"), comprising representatives at an appropriate level from relevant agencies of each Party who have responsibility for trade remedies matters, including anti-dumping, subsidies and countervailing measures, and safeguards issues.

2. The functions of the Committee shall include:

   (a) enhancing a Party's knowledge and understanding of the other Party's trade remedies laws, regulations, policies and practices;

   (b) overseeing the implementation of this Chapter;

   (c) improving cooperation between the Parties' authorities having responsibility for matters on trade remedies;

   (d) providing a forum for the Parties to exchange information on issues relating to anti-dumping, subsidies and countervailing measures and safeguards;

   (e) providing a forum for the Parties to discuss other relevant topics of mutual interest including:

      (i) international issues relating to trade remedies, including issues relating to the WTO Doha Round Rules negotiations; and

      (ii) practices by the Parties' competent authorities in anti-dumping and countervailing duty investigations such as the application of "facts available" and verification procedures; and

   (f) cooperating on any other matter that the Parties agree as necessary.

3. The Committee shall meet at least once a year and may meet more frequently as the Parties may agree.

Section D : Definitions

Article 7.12 : Definitions

For the purposes of this Chapter:

domestic industry means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

safeguard measure means a measure described in Article 7.1;

serious injury means a significant overall impairment in the position of a domestic industry;

substantial cause means a cause that is important and not less than any other cause;

threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

transition period means the ten-year period following the date this Agreement enters into force, except that for any good for which the Schedule to Annex 2-A (Reduction or Elimination of Customs Duties) of the Party applying the safeguard measure provides for the Party to eliminate its tariffs on the good over a period of more than 10 years, **transition period** means the tariff elimination period for the good set out in that Schedule.

CHAPTER 8
TRADE IN SERVICES

Article 8.1 : Scope

1. This Chapter shall apply to measures by a Party affecting trade in services. Such measures include measures in respect of:

(a) the purchase or use of, or payment for a service;

(b) the access to and use of, relating to the supply of a service, services which are required by a Party to be offered to the public generally; and

(c) the presence, including commercial presence, in its territory of a service supplier of the other Party.

2. For the purposes of this Chapter, **measures by a Party** means measures taken by:

(a) central or local governments or authorities; and

(b) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities.

3. This Chapter shall not apply to:

(a) a service supplied in the exercise of the governmental authority within the territory of each Party;

(b) measures affecting air traffic rights, however granted, or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system services;

(c) cabotage in maritime transport services;

(d) subsidies or grants provided by a Party, or to any conditions attached to the receipt or continued receipt of such subsidies or grants, except as provided for in Article 8.16; or

(e) measures affecting natural persons seeking access to the employment market of a Party and measures regarding citizenship, residence or employment on a permanent basis.

4. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons of the other 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 a manner to nullify or impair the benefits[1] accruing to the other Party under the terms of a specific commitment.

5. Articles 8.2 through 8.4 shall not apply to laws, regulations or requirements governing the procurement by government agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.

Article 8.2 : National Treatment

In the sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party in respect of all measures affecting the supply of services, treatment no less favorable than that it accords, in like circumstances, to its own services and service suppliers.

Article 8.3 : Most-Favored-Nation Treatment

1. 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 favorable than that it accords, in like circumstances, to services or service suppliers of the other Party under this Agreement, the other Party may request consultations to discuss the possibility of extending, under this Agreement, treatment no less favorable 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.

2. The treatment, as set out in paragraph 1, shall not include any preferential treatment accorded to services or service suppliers under:

(a) any existing bilateral, regional or international agreements with any non-Party; or

(b) any bilateral or plurilateral agreement among ASEAN Member States.

Article 8.4 : Market Access

[1] The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

1. With respect to the market access through the modes of supply of trade in services defined in Article 8.20, a Party shall accord services and service suppliers of the other Party treatment no less favorable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.[2]

2. In sectors where market access commitments are undertaken, the measures which a Party shall not adopt or maintain either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

(a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[3]

(d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

(e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 8.5 : Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 8.2 or 8.4, including those regarding qualifications**,** standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

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[2] If a Party undertakes a market access commitment relating to the supply of a service through the mode of supply referred to in subparagraph (a) of "trade in services" defined in Article 8.20 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allowing such movement of capital. If a Party undertakes a market access commitment relating to the supply of a service through the mode of supply referred to in subparagraph (c) of "trade in services" defined in Article 8.20, it is thereby committed to allowing related transfers of capital into its territory.

[3] This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

Article 8.6 : Schedules of Specific Commitments

1. Each Party shall set out in a Schedule the Specific Commitments it undertakes under Articles 8.2, 8.4, and 8.5. 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 timeframe for implementation of such commitments; and

(e) the date of entry into force of such commitment.

2. Measures inconsistent with Article 8.2 shall be inscribed in the column relating to Article 8.2, and measures inconsistent with Article 8.4 shall be inscribed in the column relating to Article 8.4.

3. The Schedules of Specific Commitments shall be annexed to this Chapter and shall form an integral part thereof.

Article 8.7 : Transparency

Further to Chapter 14 (Transparency):

(a) each Party shall establish or maintain appropriate mechanisms for responding to inquiries from the other Party regarding its regulations of general application relating to the subject matter of this Chapter;

(b) if, consistent with paragraphs 2 and 4 of Article 14.1 (Publication), a Party does not publish in advance, and provide opportunity for comment on, regulations of general application it proposes to adopt relating to the subject matter of this Chapter, it shall, upon request in writing by the other Party, address in writing, to the extent possible, the reasons for not doing so; and

(c) in accordance with its domestic laws and regulations, each Party shall allow a reasonable period of time between publication of final regulations of general application relating to the subject matter of this Chapter and their effective date.

Article 8.8 : 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. (a) Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, upon request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

(b) The provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorization is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under its domestic laws and regulations, inform the applicant of the decision concerning the application. Upon request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, the Joint Committee shall, through appropriate bodies it may establish, develop any necessary disciplines. Such disciplines shall aim to ensure that such requirements 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.

5. (a) In sectors in which a Party has undertaken specific commitments, pending the entry into force of disciplines developed in these sectors pursuant to paragraph 4, the Party shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which:

(i) does not comply with the criteria outlined in subparagraph 4(a), (b) or (c); and

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

(b) In determining whether a Party is in conformity with the obligation under subparagraph (a), account shall be taken of international standards of relevant international organizations[4] applied by that Party.

6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

Article 8.9 : Recognition

1. For the purposes of fulfillment of its respective standards or criteria for the authorization, licensing or certification of service suppliers, each Party may recognize the education or experience obtained, requirements met, or licenses or certifications granted in the other Party. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement between the Parties or the relevant competent bodies or may be accorded autonomously.

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

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

4. Each Party shall endeavor:

(a) within 12 months from the date on which this Agreement enters into force, to inform the Joint Committee of its existing recognition measures and state whether such measures are based on the agreements or arrangements of the type referred to in paragraph 1;

(b) to promptly inform the Joint Committee as far in advance as possible of the opening of negotiations on an agreement or arrangement of the type referred to in paragraph 1 in order to provide adequate opportunity to the other Party to indicate its interest in participating in the negotiations before they enter a substantive phase; and

[4] The term "relevant international organizations" refers to international bodies whose membership is open to the relevant bodies of at least all Members of the WTO.

(c) to promptly inform the Joint Committee when it adopts new recognition measures or significantly modifies existing ones and state whether the measures are based on an agreement or arrangement of the type referred to in paragraph 1.

5. Wherever appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organizations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

Article 8.10 : Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's specific commitments under this Chapter.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated juridical person, 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 the other Party is acting in a manner inconsistent with paragraph 1 or 2, that Party may request the other Party establishing, maintaining or authorizing such supplier to provide specific information concerning the relevant operations.

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

(a) authorizes or establishes a small number of service suppliers; and

(b) substantially prevents competition among those suppliers in its territory.

Article 8.11 : Business Practices

1. The Parties recognize that certain business practices of service suppliers, other than those falling under Article 8.10, may restrain competition and thereby restrict trade in services.

2. Each Party shall, upon request of the other Party (hereinafter referred to as the "requesting Party"), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (hereinafter referred to as the "requested Party"), shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The requested Party shall also provide other information available to the requesting

Party, subject to its domestic laws and regulations and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 8.12 : Payments and Transfers[5]

1. Except under the circumstances envisaged in Article 8.13, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Agreement shall affect the rights and obligations of any Party who is a member of the International Monetary Fund (hereinafter referred to as "IMF") under the *Articles of Agreement of the International Monetary Fund*, including the use of exchange actions which are in conformity with the *Articles of Agreement of the International Monetary Fund*, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 8.13 or upon request of the IMF.

Article 8.13 : Restrictions to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or threat thereof, it may adopt or maintain restrictions on trade in services in accordance with Article XII of GATS.

2. Any restriction adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

Article 8.14 : Denial of Benefits

1. A Party may deny the benefits of this Chapter:

   (a) to the supply of a service, if it establishes that the service is supplied from or in the territory of a non-Party;

   (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:

      (i) by a vessel registered under the laws and regulations of a non-Party; and

      (ii) by a person of a non-Party which operates or uses the vessel in whole or in part; and

[5] For greater certainty, Annex 9-C (Transfers) shall apply to this Article.

(c) to a service supplier that is a juridical person, if it establishes that it is not a service supplier of the other Party.

2. A Party may deny the benefits of this Chapter to a service supplier that is a juridical person of the other Party:

(a) if the juridical person is owned or controlled by a person or persons of a non-Party and the denying Party adopts or maintains measures with respect to the non-Party or a person or persons of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person; or

(b) if the juridical person is owned or controlled by a person or persons of a non-Party or the denying Party and the juridical person has no substantial business activities in the territory of the other Party.

3. The denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party upon the other Party's request.

Article 8.15 : Consultations for Safeguard

In the event that the implementation of this Chapter causes substantial adverse impact to a service sector of a Party, the affected Party may request consultations with the other Party for the purposes of discussing any measure with respect to the affected service sector. Any measure taken pursuant to this Article shall be mutually agreed by the Parties. The other Party shall take into account the circumstances of the particular case and give sympathetic consideration to the Party seeking to take a measure.

Article 8.16 : Subsidies

1. If subsidies or grants by a Party significantly affect trade in services committed under this Chapter, the other Party may request consultations with a view to an amicable resolution of this matter.

2. Pursuant to this Chapter, a Party shall, upon request by the other Party, provide information on subsidies related to trade in services committed under this Chapter to the other Party.

Article 8.17 : Modification of Schedules

1. A Party may modify or withdraw any commitment in its Schedule of Specific Commitments, at any time after three years have elapsed from the date on which that commitment has entered into force, provided that:

(a) it notifies the other Party of its intention to modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal; and

(b) it enters into negotiations with the other Party to agree to the necessary compensatory adjustment.

2. In achieving a compensatory adjustment, the Parties shall ensure that the general level of mutually advantageous commitment is not less favorable to trade than that provided for in the Schedules of Specific Commitments prior to such negotiations.

Article 8.18 : Miscellaneous Provisions

Annexes 8-A through 8-D and all future legal instruments agreed pursuant to this Chapter shall form an integral part of this Agreement.

Article 8.19 : Renegotiation Based on the Negative List Approach

1. If, after the entry into force of this Agreement, a Party ratifies any agreement on trade in services adopting a negative list approach with a non-Party, or non-Parties, the other Party may request the former to renegotiate the Chapters with the Annexes relating to trade in services and investment based on a negative list approach.

2. Upon such request, and subject to each Party's domestic procedures and requirements, the Parties shall enter into negotiations with an objective of concluding the negotiations within one year.

3. The Parties shall undertake the negotiations taking into account the overall balance of benefits between the Parties in the mutually agreed areas. At any event, the Parties shall not decrease the level of liberalization commitments of this Agreement at the negotiations.

4. Neither Party shall have recourse to Chapter 15 (Dispute Settlement) for any matter arising under this Article.

Article 8.20 : Definitions

For the purposes of this Chapter:

aircraft repair and maintenance services means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called "line maintenance";

commercial presence means any type of business or professional establishment, including through:

(a) the constitution, acquisition or maintenance of a juridical person; or

(b) the creation or maintenance of a branch or a representative office, within the territory of a Party for the purposes of supplying a service;

computer reservation system (CRS) services means services provided by computerized systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

juridical person of the other Party means a juridical person which is either:

(a) constituted or otherwise organized under the domestic laws and regulations of the other Party, and is engaged in substantive business operations in the territory of the other Party; or

(b) in the case of the supply of a service through commercial presence, owned or controlled by:

(i) a natural person of the other Party; or

(ii) a juridical person of the other Party identified under subparagraph (a);

a **juridical person** is:

(i) **owned** by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

(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; or

(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;

monopoly supplier of a service means any person, public or private, which in the relevant market of the territory of a Party is authorized or established formally or in effect by that Party as the sole supplier of that service;

natural person of the other Party means a natural person who resides in the territory of the other Party or elsewhere, and who is a national of the other Party under the domestic laws and regulations of that Party;

sector of a service means:

(a) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule of Specific Commitments; or

(b) otherwise, the whole of that service sector, including all of its subsectors;

selling and marketing of air transport services means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

services includes any service in any sector except services supplied in the exercise of governmental authority;

service consumer means any person that receives or uses a service;

service of the other Party means a service which is supplied:

(a) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the domestic laws and regulations of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel or its use in whole or in part; or

(b) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;

service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

service supplier means any person that supplies a service;[6]

supply of a service includes the production, distribution, marketing, sale and delivery of a service;

trade in services is defined as the supply of a service:

(a) from the territory of a Party into the territory of the other Party;

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

(b) in the territory of a Party to the service consumer of the other Party;

(c) by a service supplier of a Party, through commercial presence in the territory of the other Party; or

(d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party; and

traffic rights means the right for scheduled and non-scheduled services to operate or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

ANNEX 8-A

FINANCIAL SERVICES

1. Scope

This Annex applies to measures affecting the supply of financial services.

2. Prudential Carve-out[7], Exchange Rate and Financial Stability

(a) Notwithstanding any other provision of this Agreement, a Party shall not be prevented from taking measures for prudential reasons[8], including for the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier, to ensure the integrity and stability of the financial system, or to ensure stability of the exchange rate[9] including to prevent speculative capital flows, subject to the following:

(i) where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding that Party's commitments or obligations under this Agreement;

(ii) for measures to ensure the stability of the exchange rate including to prevent speculative capital flows, such measures shall be no more than necessary, and shall be phased out within one year or when conditions no longer justify their institution or maintenance; and

(iii) for measures to ensure the stability of the exchange rate including to prevent speculative capital flows, such measures shall be applied on a Most-Favored-Nation basis.

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

(c) Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

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[7] Any measure which is applied to financial service suppliers established in a Party's territory that are not regulated and supervised by the financial supervisory authority of that Party would be deemed to be a prudential measure for the purposes of this Agreement. For greater certainty, any such measure shall be taken in line with this paragraph.

[8] It is understood that the term "prudential reasons" may include the maintenance of the safety, soundness, integrity, or financial responsibility of individual financial service suppliers.

[9] The measures to ensure the stability of the exchange rate including to prevent speculative capital flows shall not be adopted or maintained for the purposes of protecting a particular sector.

3. Transparency

(a) The Parties recognize that transparent regulations and policies governing the activities of financial service suppliers are important in facilitating access of foreign financial service suppliers to, and their operations in, each other's markets. Each Party commits to promoting regulatory transparency in financial services.

(b) Each Party shall ensure that all regulations of general application to which this Annex applies are administered in a reasonable, objective, and impartial manner.

(c) Each Party, to the extent practicable:

(i) shall publish in advance any regulation of general application relating to the subject matter of this Annex that it proposes to adopt and the purpose of the regulation;

(ii) shall provide interested persons and the other Party with a reasonable opportunity to comment[10] on such proposed regulation; and

(iii) should at the time it adopts the final regulation, address in writing substantive comments received from interested persons with respect to the proposed regulation.

(d) In accordance with its domestic laws and regulations, each Party should allow a reasonable period of time between publication of final regulations of general application and their effective date.

(e) Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons regarding regulations of general application covered by this Annex.

(f) Each Party's regulatory authorities shall make publicly available the requirements, including any documentation required, for completing applications relating to the supply of financial services.

(g) Upon request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant within the timeframe stipulated by relevant laws and regulations.

[10] For greater certainty, when a Party publishes regulations in advance as described in sub-subparagraph (i), the Party shall provide an address, whether electronic or otherwise, to which interested persons and the other Party may send their comments.

(h) A Party's regulatory authority shall make an administrative decision on a completed application of a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 180 days[11], and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 180 days, the regulatory authority shall notify the applicant without undue delay and shall endeavor to make the decision within a reasonable period of time thereafter.

(i) Upon request of an unsuccessful applicant, a regulatory authority that has denied an application shall, to the extent possible, inform the applicant of the reasons for denial of the application.

4. Payment and Clearing Systems

Under the terms and conditions that accord national treatment, each Party shall grant to financial service suppliers of the other Party established in its territory access to payment and clearing systems operated by public entities and to official funding and refinancing facilities available in the normal course of ordinary business. This paragraph is not intended to confer access to a Party's lender of last resort facilities.

5. New Financial Services

Each Party shall endeavor to permit a financial service supplier of the other Party established in its territory to provide any new financial service that the Party would permit its own financial service suppliers to supply, in like circumstances, under its domestic laws and regulations, provided that the introduction of the new financial service does not require a new law or regulation or modification of an existing law or regulation. A Party may determine the institutional and juridical form through which the service may be provided and may require authorization for the provision of the service. Where such authorization is required, a decision shall be made within a reasonable period of time and the authorization may be refused only for prudential reasons[12].

6. Data Processing

(a) Each Party shall permit a financial service supplier of the other Party established in its territory to transfer information in electronic or other form, into and out of its territory, for data processing where such processing is required in the ordinary course of business of such financial service supplier.

(b) Nothing in subparagraph (a) restricts the right of a Party to adopt or maintain measures to protect personal data, personal privacy, and to require a financial

[11] The Parties confirm that the 180-day period does not include periods during which the applicants are engaged in efforts to meet regulatory requirements for the relevant license.

[12] For Viet Nam, the authorization for the provision of the new financial service is made after a reasonable period of pilot testing and consistent with the level of development of banking and financial system of Viet Nam.

service supplier to obtain prior authorization from the relevant regulator to transfer such information, based on prudential considerations.

7. Specific Exceptions

(a) Nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by its domestic regulations, by financial service suppliers in competition with public entities or private institutions.

(b) Nothing in this Agreement shall apply to the activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies.

(c) Nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services for the account or with the guarantee or using the financial resources of the Party, including its public entities except when those activities may be carried out, as provided by its domestic regulations, by financial service suppliers in competition with public entities or private institutions.

8. Dispute Settlement

(a) Chapter 15 (Dispute Settlement) shall apply to the settlement of disputes on financial services arising exclusively under this Annex, except as otherwise provided in this paragraph.

(b) Notwithstanding Article 15.8 (Composition of Arbitration Panels), arbitration panel and arbitrators selected for the settlement of disputes on financial services arising exclusively under this Annex shall, if the Parties so agree, have expertise or experience in financial services laws or practice, which may include the regulation of financial service suppliers.

9. Recognition

(a) A Party may recognize prudential measures of the other Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement between the Parties, or may be accorded autonomously.

(b) A Party that is party to an agreement or arrangement of the type referred to in subparagraph (a) with a third party, whether at the time of entry into force of this Agreement or thereafter, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would

be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to such agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

10. Committee on Financial Services

(a) The Parties hereby establish a Committee on Financial Services (hereinafter referred to as the "Committee") which comprises officials of each Party responsible for financial services as follows:

(i) for Viet Nam, the State Bank of Viet Nam and the Ministry of Finance; and

(ii) for Korea, the Financial Services Commission and the Ministry of Strategy and Finance;

or their respective successors.

(b) The Committee shall:

(i) supervise the implementation of this Annex;

(ii) consider issues regarding financial services that are referred to it by a Party, including ways for the Parties to cooperate more effectively in the financial services sector; and

(iii) participate in the dispute settlement procedures in accordance with paragraph 8 of this Annex.

(c) The Committee shall meet as agreed to assess the functioning of this Agreement as it applies to financial services.

11. Consultations

(a) A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.

(b) Consultations under this paragraph shall include officials of the authorities specified in subparagraph 10(a) of this Annex.

12. Definitions

For the purposes of this Annex:

financial services means any service of a financial nature offered by a financial

service supplier of a Party. Financial services include the following activities:

(a) insurance and insurance-related services:

(i) direct insurance (including co-insurance), life, non-life;

(ii) reinsurance and retrocession;

(iii) insurance inter-mediation, such as brokerage and agency; and

(iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(b) banking and other financial services (excluding insurance):

(i) acceptance of deposits and other repayable funds from the public;

(ii) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions;

(iii) financial leasing;

(iv) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(v) guarantees and commitments;

(vi) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(A) money market instruments (including cheques, bills and certificates of deposits);

(B) foreign exchange;

(C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(E) transferable securities; and

(F) other negotiable instruments and financial assets, including bullion;

(vii) participation in issues of all kinds of securities, including

underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(viii) money broking;

(ix) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(x) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;

(xi) provision and transfer of financial information, and financial data processing and related software; and

(xii) advisory, intermediation and other auxiliary financial services on all the activities listed in sub-subparagraphs (i) through (xi), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

financial service supplier means any natural person or juridical person of a Party that seeks to provide or provides financial services and does not include a public entity;

new financial service means a service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party; and

public entity means:

(a) a government, a central bank or a monetary authority of a Party or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(b) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

ANNEX 8-B

TELECOMMUNICATIONS

1. Scope

(a) This Annex shall apply to measures adopted or maintained by a Party affecting trade in public telecommunications transport networks and services.

(b) Except to ensure that service suppliers operating broadcast stations and cable systems have continued access to and use of public telecommunications transport networks or services, this Annex shall not apply to any measure relating to broadcast or cable distribution of radio or television programming.

(c) Nothing in this Annex shall be construed to:

(i) require a Party, or require a Party to compel any service supplier, to establish, construct, acquire, lease, operate, or provide telecommunications transport networks or services not offered to the public generally; or

(ii) require a Party to compel any service supplier exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications transport network.

2. Access and Use[13]

(a) Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport network and service, including leased circuits, offered in its territory or across its borders, on reasonable and non-discriminatory terms and conditions, including those set out in subparagraphs (b) through (f).

(b) Each Party shall ensure that service suppliers of the other Party are permitted to:

(i) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications transport network and which is necessary to supply a supplier's services;

(ii) connect owned or leased circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier;[14] and

[13] Viet Nam may place reasonable conditions on access to and use of public telecommunications transport networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services.

(iii) use operating protocols of their choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

(c) Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party.

(d) Notwithstanding subparagraph (c), a Party may take such measures as are necessary to ensure the security and confidentiality of messages, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction on trade in services.

(e) Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services, other than as necessary to:

(i) safeguard the public service responsibilities of suppliers of public telecommunications transport networks and services, in particular their ability to make their networks or services available to the public generally;

(ii) protect the technical integrity of public telecommunications transport networks or services; or

(iii) ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in that Party's Schedule of Specific Commitments.

(f) Provided that the conditions satisfy the criteria set out in subparagraph (e), such conditions for access to and use of public telecommunications transport networks and services may include:

(i) restrictions on resale or shared use of such services;

(ii) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;

(iii) requirements, where necessary, for the interoperability of such networks and services;

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[14] For Viet Nam, networks authorized to establish for the purposes of carrying out, on a non-commercial basis, voice and data telecommunications between members of a closed user group can only directly interconnect with each other where approved in writing by the telecommunications authority.

(iv) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;

(v) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or

(vi) notification, registration and licensing.

3. Competitive Safeguards

(a) 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.

(b) The anti-competitive practices referred to in this paragraph shall include:

(i) engaging in anti-competitive cross-subsidization;

(ii) using information obtained from competitors with anti-competitive results; and

(iii) 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.

4. Licensing Process

(a) When a Party requires a supplier of public telecommunications transport networks or services to have a license, the Party shall make publicly available:

(i) all the licensing criteria and procedures it applies;

(ii) the period it normally requires to reach a decision concerning an application for a license; and

(iii) the terms and conditions of all licenses in effect.

(b) Each Party shall ensure that, upon request, an applicant receives the reasons for the denial of a license.

5. Interconnection[15]

(a) Each Party shall ensure that major suppliers in its territory provide interconnection to suppliers of public telecommunications transport networks or services of the other Party at any technically feasible point in the major supplier's network. Such interconnection shall be:

(i) 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;

(ii) 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;

(iii) of a quality no less favorable 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

(iv) 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.

(b) 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 the other Party are able to be established (at least):

(i) through commercial negotiation; or

(ii) 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.

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

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[15] With respect to sub-subparagraphs (i) through (iii) of subparagraph (a), Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications transport services that are less favorable than those offered to facilities-based suppliers of public telecommunications transport networks or services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications transport services may have recourse, as provided in paragraph 13, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions. Sub-subparagraph (iv) of subparagraph (a) does not apply to Korea with respect to non-facilities-based suppliers of public telecommunications transport services.

(d) Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications transport networks or services obtained as a result of interconnection arrangements and only use such information for the purposes of providing these services.

6. Colocation[16]

(a) Each Party shall ensure that major suppliers in its territory:

(i) provide to suppliers of public telecommunications transport networks or services of the other Party that are facilities-based suppliers in the territory of that Party, physical colocation of equipment necessary for interconnection; and

(ii) in situations where physical colocation referred to in sub-subparagraph (i) is not practical for technical reasons or because of space limitations, cooperate with suppliers of public telecommunications transport networks or services of the other Party that are facilities-based suppliers in the territory of that Party, to find and implement a practical and commercially viable alternative solution.[17]

(b) Each Party shall ensure that major suppliers in its territory provide the physical colocation or practical and commercially viable alternative solution referred to in subparagraph (a) 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.

(c) Each Party may determine, in accordance with its domestic laws and regulations, the locations at which it requires major suppliers in its territory to

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[16] For Viet Nam, colocation may not be applied to essential telecommunications infrastructures such as submarine cable landing station, and international gateway. Essential telecommunications infrastructures would be stipulated by competent regulatory body. This obligation applies three years after the date it is duly reflected in Viet Nam's domestic laws and regulations. This paragraph does not apply to Korea with respect to non-facilities-based suppliers of public telecommunications transport services.

[17] 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 colocation;

(c) optimizing the use of existing space; and

(d) finding adjacent space.

provide the physical colocation or the practical and commercially viable alternative solutions referred to in subparagraph (a).

7. Leased Circuits Services[18]

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 the other Party 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.

8. Resale[19]

Each Party shall ensure that a major supplier in its territory does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications transport networks or services.

9. Number Portability[20]

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory provide number portability for mobile phone services to the extent technically and economically feasible, and on reasonable terms and conditions.

10. Telecommunications Regulatory Body

(a) Each Party shall establish or maintain, as part of its domestic legal framework, a telecommunications regulatory body.

(b) 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.

(c) 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 paragraph 5, and all of its decision making powers shall be set out in its domestic laws and regulations.

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[18] For Viet Nam, this obligation applies three years after the date it is duly reflected in Viet Nam's domestic laws and regulations. Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities-based suppliers of public telecommunications transport services that are less favorable than those offered to facilities-based suppliers of public telecommunications transport networks or services. For greater certainty, Korea shall ensure that a non-facilities-based supplier of public telecommunications transport services may have recourse, as provided in paragraph 13, to the telecommunications regulatory body regarding disputes over such rates, terms, and conditions.

[19] For Viet Nam, resale can be provided when a service supplier has a license to provide such service.

[20] This obligation applies three years after the date it is duly reflected in Viet Nam's domestic laws and regulations.

(d) 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.

(e) Each Party shall ensure that any supplier of public telecommunications transport networks or services of the other 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.

11. Universal Service

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

12. Allocation and Use of Scarce Resources

(a) Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights-of-way, in an objective, timely, transparent, and non-discriminatory manner.

(b) Each Party shall make publicly available the current state of allocated frequency bands but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.

(c) A Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 8.4. Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications transport services, provided it does so in a manner consistent with other provisions of this Agreement. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

13. Resolution of Telecommunications Disputes

(a) Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may have timely recourse to its telecommunications regulatory body or dispute settlement body to settle disputes in accordance with its domestic laws and regulations.

(b) Each Party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by a final determination or decision of its relevant telecommunications regulatory body may obtain an independent judicial review of such determination or decision in accordance with its domestic laws and regulations. Neither Party shall permit such review to constitute grounds for non-compliance with such determination or decision of the body unless the relevant judicial authority withholds, suspends or repeals such determination or decision.

14. Transparency

Further to Article 14.1 (Publication), each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for preparing, amending, and adopting standards related measures;

(d) conditions applying to attachment of terminal or other equipment to public telecommunications transport networks; and

(e) notification, permit, registration, or licensing requirements, if any.

15. Relation to International Organizations and Agreements

The Parties recognize the importance of international standards for global compatibility and inter-operability of telecommunication networks and services and undertake to promote such standards through the work of relevant international bodies, including the International Telecommunication Union and the International Organization for Standardization.

16. Definitions

For the purposes of this Annex:

colocation (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;

cost-oriented means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

end-user means a final consumer of or subscriber to a public telecommunications transport network or service, including a service supplier other than a supplier of public telecommunications transport networks or services;

essential facilities means facilities of a public telecommunications transport network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to provide a service;

facilities-based suppliers means suppliers of public telecommunications transport networks or services that:

(a) are facilities-based operators duly licensed in Viet Nam; and

(b) are suppliers that own transmission facilities in accordance with the *Telecommunications Business Act* in Korea;

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;

leased circuits means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user;

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

(a) control over essential facilities; or

(b) use of its position in the market;

non-discriminatory means treatment no less favorable than that accorded to any other user of like public telecommunications transport networks or services in like circumstances;

number portability means the ability of end-users of public telecommunications transport services to retain the same telephone numbers when switching between suppliers of the same type (mobile service) of public telecommunications transport services;

public telecommunications transport network means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

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 realtime transmission of customer-supplied information between two or more defined points without any end-to end change in the form or content of the customer's information;

telecommunications means the transmission and reception of signals by any electromagnetic means;

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

user means end-users or suppliers of public telecommunications transport networks or services.

ANNEX 8-C

MOVEMENT OF NATURAL PERSONS

1. Scope

(a) This Annex shall apply to measures affecting the movement of natural persons of a Party falling under the categories specified in Annex 8-D by the other Party into the territory of the other Party.

(b) This Annex shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding citizenship, residence or employment on a permanent basis.

(c) Nothing in this Annex shall prevent a Party from applying measures to regulate the entry of natural persons of the other 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 a manner to nullify or impair the benefits accruing to the other Party under this Annex.

(d) The sole fact that a Party requires natural persons of the other Party to obtain an immigration formality shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Annex, or as unduly impairing or delaying trade in goods or services or the conduct of investment activities under this Agreement.

2. Objective

The objective of this Annex is to provide for rights and obligations additional to those set out in this Chapter in relation to the movement of natural persons between the Parties for business purposes.

3. Application Procedures

(a) As expeditiously as possible after receipt of a complete application for an immigration formality, each Party shall make a decision on the application and inform the applicant of the decision including, if approved, the period of stay and other conditions.

(b) Upon request of an applicant, a Party in receipt of a complete application for an immigration formality shall promptly provide, without undue delay, information concerning the status of the application**.** Each Party shall notify the applicant for temporary entry, either directly or indirectly through his/her employer, of the outcome of the final determination, including the period of stay and other conditions. In the case of an incomplete application, the Party

shall notify the applicant of all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies.

(c) If an application is denied, each Party shall, to the maximum extent possible, inform the applicant of the reasons for such action in writing and without delay. The applicant will have the possibility of resubmitting, at its discretion, a new application.

(d) Any fees imposed in respect of the processing of an immigration formality shall be reasonable and in accordance with domestic laws and regulations of each Party, so as to avoid unduly impairing or delaying trade in goods or services or conduct of investment activities under this Agreement.

4. Conditions and Limitations for the Movement of Natural Persons

(a) Each Party shall set out, in Annex 8-D, its specific commitments with regard to the movement of natural persons of the other Party into its territory, which shall specify the conditions and limitations for entry and temporary stay, including length of stay, for each category of natural persons.

(b) Each Party shall ensure natural persons covered by a specific commitment referred to in subparagraph (a) above to be granted entry and temporary stay in accordance with the terms and conditions of the specific commitments set out in Annex 8-D, provided that the natural persons comply with immigration laws and regulations applicable to entry and temporary stay.

(c) The sole fact that a Party grants temporary entry to a natural person of the other Party pursuant to this Annex shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, to practise a profession or otherwise engage in business activities.

5. Transparency

(a) Each Party shall publish or otherwise make available to the other Party on the date of entry into force of this Agreement, information on application requirements and procedures relating to its specific commitments with respect to movement of natural persons of the other Party for the grant of entry into, temporary stay in or renewal thereof, the former Party.

(b) Each Party shall maintain or establish contact points or other mechanisms to respond to inquiries from the other Party regarding regulations affecting the movement of natural persons.

(c) In accordance with its domestic laws and regulations, each Party shall allow a reasonable period of time between publication of regulations affecting the movement of natural persons and their effective date.

(d) Within three months from the date of entry into force of this Agreement, the Parties shall exchange information on current procedures relating to the processing of applications for temporary entry.

(e) Each Party shall endeavor to promptly inform the other Party of the introduction of any new requirement and procedure, or change in any existing requirement and procedure referred to in subparagraph (a) that affects the effective application by natural persons of the other Party for the grant of entry into, initial temporary stay in or renewal thereof, the former Party.

6. Dispute Settlement

(a) A Party shall not have recourse to Chapter 15 (Dispute Settlement) regarding a refusal to grant temporary entry under this Annex unless:

(i) the matter involves a pattern of practice; and

(ii) the natural persons affected have exhausted all available domestic administrative remedies regarding the particular matter.

(b) The remedies referred to in sub-subparagraph (ii) of subparagraph (a) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceeding for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

7. Committee on Movement of Natural Persons

(a) The Parties hereby establish a Committee on Movement of Natural Persons (hereinafter referred to as the "Committee") comprising representatives of each Party, including immigration officials. Unless otherwise agreed by the Parties, the Committee shall convene once a year.

(b) The Committee shall:

(i) establish procedures to exchange information on measures that affect the temporary entry of natural persons under this Annex;

(ii) consider the development of measures to further facilitate temporary entry of natural persons under this Annex;

(iii) consider the implementation and administration of this Annex;

(iv) share information, upon request of a Party and based on agreement between the Parties, on the issues relating to the entry and temporary stay of natural persons subject to respective domestic laws and regulations; and

(v) discuss any other issue of interest raised by a Party, as mutually agreed.

8. Cooperation

Recognizing that the Parties can benefit by sharing their diverse experience in developing and applying procedures related to visa processing, border security and administration of the natural persons, the Parties shall consider undertaking mutually agreed cooperation activities, subject to available resources, including by:

(a) providing advice on the development and implementation of electronic processing systems for visas;

(b) sharing information on the regulations and technology as well as experiences on the implementation of programs with respect to border security and administration of the natural persons; and

(c) cooperating in multilateral fora to promote processing enhancements, such as those listed in subparagraphs (a) and (b).

9. Definitions

For the purposes of this Annex:

immigration formality means a visa, permit, pass or other document or electronic authority granting a natural person of one Party entry into and temporary stay in, the territory of the other Party; and

movement of natural person means temporary entry into the territory of a Party by a natural person of the other Party without the intent to establish permanent residence.

ANNEX 8-D

SCHEDULE OF SPECIFIC COMMITMENTS
VIET NAM[1]

[1] For the purposes of this Agreement, nothing in a Party's Schedule of Specific Commitments annexed to Chapter on Trade in Services shall be construed to offer the other Party any treatment less favorable than the respective treatment in the corresponding Schedule of Specific Commitments annexed to *ASEAN-Korea Trade in Services Agreement under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea*.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	(3) None, except: Unless otherwise specified in each specific sector or sub-sector of this Schedule, foreign enterprises are allowed to establish commercial presence in Viet Nam in the form of business co-operation contract[2], joint venture enterprise, 100% foreign-invested enterprise. Representative offices of foreign service suppliers are permitted to be established in Viet Nam, but they shall not engage in any direct profit-making activities[3]. Unless otherwise indicated in each specific sector or sub-sector of this Schedule, the establishment of branches is unbound. The conditions of ownership, operation and juridical form and scope of activities as set out in the respective licenses or other form of approval establishing or authorizing the operation or supply of services by an existing foreign service supplier shall not be made more restrictive than they exist as of the date of entry into force of this	(3) None, except: Eligibility for subsidies may be limited to Vietnamese service suppliers, i.e. to juridical persons established within the territory of Viet Nam, or a part thereof. The granting of one-time subsidization to promote and facilitate the process of equitization is not in breach of this commitment. Unbound for subsidies for Research and Development. Unbound for subsidies in the Health, Education and Audio-visual sectors. Unbound for subsidies aimed at promoting the welfare and employment of ethnic minorities.	

[2] Business co-operation contract is a document which is signed by two or more parties (of which at least one party must be Vietnamese legal entity and one party must be foreign legal entity) and which stipulates the responsibilities of, and the sharing of business results between, the parties for the purpose of conducting investment and business in Viet Nam without creating a legal entity.

[3] Representative office is a subordinate unit of foreign enterprises, established under the Vietnamese law in order to seek, promote trade and tourism opportunities but is not allowed to engage in any direct profit-making activities.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	Agreement.		
	Foreign-invested enterprises shall be permitted by competent authorities of Viet Nam to lease the land to carry out their investment projects. The land leasing period shall correspond to the time of operation of those enterprises and shall be stipulated in their investment licenses and shall be extended whenever the time of operation of those enterprises is extended by competent authorities. Foreign service suppliers are permitted to make capital contribution in the form of buying shares of Viet Nam's enterprises. In case of capital contribution in the form of buying shares of joint-stock commercial banks and for the sectors not committed in this Schedule, the total equity held by foreign investors in each enterprise may not exceed 30% of the enterprise's chartered capital unless otherwise provided by Viet Nam's laws or authorized by Viet Nam's competent authority. For the other sectors and sub-sectors committed in this Schedule, the level of equity held by foreign investors in acquisition of Vietnamese enterprises shall be corresponding to the limitations on foreign capital participation set forth therein, if any, including the		
	limitations in the form of		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	transitional periods, where applicable. (4) Unbound, except measures relating to entry and temporary stay of natural persons who fall in one of the following categories: (a) <u>Intra-corporate transferees</u> Managers, executives and specialists, as defined hereunder, of a foreign enterprise which has established a commercial presence in the territory of Viet Nam, temporarily moving as intra-corporate transferees to that commercial presence and who have been previously employed by the foreign enterprise for at least one year, shall be granted entry and a stay permit for an initial period of three years which may be extended subject to the term of operation of those entities in Viet Nam. At least 20% of the total number of managers, executives and specialists shall be Vietnamese nationals. However, a minimum of 3 non-Vietnamese managers, executives and specialists shall be permitted per enterprise. Managers and executives are those who primarily direct the management of the foreign enterprises which have established commercial presence in Viet Nam, receiving only general supervision	(4) Unbound, except as indicated in market access column.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	or direction from the board of directors or stockholders of the business or their equivalent, including directing the establishment or a department or subdivision of the establishment, supervising and controlling the work of other supervisory, professional or managerial employees, having the authority personally to hire and fire or recommend hiring, firing or other personnel actions, and who do not directly perform tasks concerning the actual supply of the services of the establishment. Specialists are natural persons working within an organization who possess knowledge at an advanced level of expertise and with knowledge of the organization's services, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the commercial presence, but also of whether the person has a high level of skills or qualification referring to a type of work or trade requiring specific technical knowledge. Specialists may include, but are not limited to, members of licensed professions.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(b) <u>Other personnel</u> Managers, executives and specialists, as defined in (a) above, who cannot be substituted by Vietnamese and who are employed outside Viet Nam's territory by a foreign enterprise which has established a commercial presence in the territory of Viet Nam with a view to participating in the foreign enterprise's activities in Viet Nam, shall be granted entry and a stay permit in conformity with the term of the concerned employment contract or for an initial period of three years whichever is shorter, which may be extended subject to the employment contract between them and the commercial presence. (c) <u>Service sales persons</u> Persons not based in the territory of Viet Nam and receiving no remuneration from a source located within Viet Nam, and who are engaged in activities related to representing a service provider for the purpose of negotiating for the sale of the services of that provider where: (i) such sales are not directly made to the general public; and (ii) the salesperson is not directly engaged in supplying the service. The stay of these salespersons is limited to a 90-day period.		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(d) <u>Persons responsible for setting up a commercial presence</u> Managers and executives (as defined in (a) above) within a juridical person, who are responsible for the setting up, in Viet Nam, of a commercial presence of a service provider of a Party when (i) these people are not engaged in making direct sales or supplying services; and (ii) the service provider has its principal place of business in the territory of a Party other than Viet Nam and has no other commercial presence in Viet Nam. The stay of these persons is limited to a 90-day period. (e) <u>Contractual service suppliers (CSS)</u> Natural persons who are employees of a foreign enterprise having no commercial presence in Viet Nam may enter and stay in Viet Nam for a period of 90 days or for the duration of the contract, whichever is less provided that the following conditions and requirements shall be applied: - The foreign enterprise has obtained a service contract from a Vietnamese enterprise engaged in business operation in Viet Nam. The competent authority of Viet Nam must be able to establish the necessary procedures to guarantee the		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	bona fide character of the contract. - These persons must possess: (a) a university degree or a technical qualification document demonstrating knowledge of an equivalent level; (b) professional qualifications where this is required to exercise an activity in the sector concerned pursuant to the laws and regulations of Viet Nam; and (c) at least 5 years of professional experience in the sector. - The number of these persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be decided by the laws and regulations and requirement of Viet Nam. - These persons should have been employed by the foreign enterprise having no commercial presence in Viet Nam for a period of no less than 2 years and have met the requirements prescribed for "specialist" above. The entry of these persons is allowed for computer and related services (CP 841-845, 849) and engineering services (CPC 8672).		

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services (CPC 861, excluding: - participation in legal proceedings in the capacity of defenders or representatives of their clients before the courts of Viet Nam; - legal documentation and certification services of the laws of Viet Nam)	(1) None. (2) None. (3) Foreign lawyers organizations[4] are permitted to establish commercial presence in Viet Nam in the following forms: - Branches of foreign lawyers organizations; - Subsidiaries of foreign lawyers organizations; - Foreign law firms[5]; - Partnerships between foreign lawyers organizations and Viet Nam's law partnerships. Commercial presences of foreign lawyers organizations are permitted to make consultations on Vietnamese laws if the consulting lawyers have graduated from a Vietnamese law college and satisfy requirements applied to like Vietnamese law practitioners. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Accounting and auditing and bookkeeping services (CPC 862)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the	

[4] A "foreign lawyers organization" is an organization of practicing lawyers established in any commercial corporate form in a foreign country (including firms, companies, corporations, etc.) by one or more foreign lawyers or law firms.

[5] Foreign law firm is an organization established in Viet Nam by one or more foreign lawyers organizations for the purpose of practicing law in Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	horizontal section.	horizontal section.	
(c) Taxation services (CPC 863)	(1) None. (2) None. (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(d) Architectural services (CPC 8671)	(1) None. (2) None. (3) None, except: Foreign enterprises have to be juridical persons of Korea. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(e) Engineering services (CPC 8672) (f) Integrated engineering services (CPC 8673)	(1) None. (2) None. (3) None, except: Foreign enterprises have to be juridical persons of Korea. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except: The supply of services related to topographical, geotechnical, hydro geological and environmental surveys and technical surveys for urban-rural development planning, sectoral development planning are subject to the authorization of the Government of Viet Nam[6]. (4) Unbound, except as indicated in the horizontal section.	
(g) Urban planning and urban landscape architectural services (CPC 8674)	(1) None. (2) None. (3) None.	(1) None. (2) None. (3) None.	

[6] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV *bis* of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
		In some areas, subject to the regulations of the Government of Viet Nam for national security and social stability purposes, foreign service suppliers may not be permitted to provide this service[7].	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(i) Veterinary services (CPC 932)[8]	(1) None. (2) None. (3) Access is granted to natural persons exclusively for the conduct of private professional practice and under the authorization by the veterinary authorities. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services (CPC 841-845, CPC 849)			
	(1) None. (2) None. (3) None Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services			
(a) R&D services on natural sciences (CPC 851)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rental/Leasing Services without Operators			

[7] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security and public order reasons that would be justified under Article XIV and Article XIV *bis* of the GATS.

[8] Excluding keeping micro-organism strain for veterinary.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(b) Relating to aircraft (CPC 83104)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(d) Relating to other machinery and equipment (CPC 83109)	(1) None[9]. (2) None. (3) None[10], except joint venture with the foreign capital contribution not exceeding 51% shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None[11]. (2) None. (3) None[12], except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	The equipment to be brought into Viet Nam must comply with relevant regulations of Viet Nam on management of import and export, standards, technical requirement, national security, national telecommunications infrastructure and comply with the provisions of relevant laws on telecommunications licensing as well as licenses on use of frequencies and radio equipment.
F. Other Business Services			
(a) Advertising services (CPC 871, excluding advertising for cigarettes)	(1) None. (2) None. (3) None, except: Foreign service suppliers are permitted to establish joint venture or business cooperation contract with Vietnamese partners who are legally authorized to do advertising services. (4) Unbound, except as indicated in the	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the	The advertising for wines and spirits shall be subject to State regulations, which are applied on a non-discriminatory basis.

[9] Excluding mining and oil field equipment; commercial radio, television and communication equipment.
[10] Excluding mining and oil field equipment; commercial radio, television and communication equipment.
[11] Excluding mining and oil field equipment; commercial radio, television and communication equipment.
[12] Excluding mining and oil field equipment; commercial radio, television and communication equipment.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	horizontal section.	horizontal section.	
(b) Market research services (CPC 864, excluding 86402)	(1) None. (2) None. (3) None, except: Joint ventures shall be allowed with foreign capital contribution not exceeding 51% of the legal capital of the joint venture. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(c) Management consultant services (CPC 865)	(1) None. (2) None. (3) None. Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
(d) Services related to management consulting - CPC 866, except CPC 86602 - Arbitration and conciliation services for commercial disputes between businesses (CPC 86602**)	(1) None. (2) None. (3) None Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
(e) Technical testing and analysis services (CPC 8676, excluding conformity testing of transport vehicles and certification of transport vehicles)	(1) Unbound. (2) None. (3) None, except where Viet Nam allows private suppliers access to a sector previously closed to private sector competition on the grounds that the service had been supplied in the exercise of governmental authority, joint ventures to supply such service shall be allowed	(1) None. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	without limitation on foreign ownership 3 years after such access to private sector competition is allowed. Five years after those private sector services suppliers have been granted such access: none. Access to certain geographic areas may be restricted for national security reasons. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(f) Services incidental to agriculture, hunting and forestry (CPC 881)[13]	(1) None. (2) None. (3) None, except: Only in the form of joint-venture or business co-operation contract. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except: Access to certain geographical areas may be restricted.[14] (4) Unbound, except as indicated in the horizontal section.	
(h) Services incidental to mining (CPC 883) 1. The commitments specified hereunder are not understood to cover the following activities: supply of equipment, materials and chemicals, supply base services, offshore/marine support vessels, accommodation and catering, helicopter services. 2. The commitments specified hereunder are made without prejudice to the rights of the Government of Viet Nam to set out the necessary regulations and procedures to regulate the oil and gas related activities carried out within the territory or jurisdiction of Viet Nam in full conformity with the rights and obligations of Viet Nam under the GATS.			

[13] Excluding services relating to investigation, evaluation and exploitation for natural forest including exploitation of woods and wild, rare and precious animals hunting and trapping, aerial photographing, aerial seed planting and aerial chemicals spraying and dusting, micro-bial plant, animal genetic resource in agriculture. For the avoidance of ambiguity, animal husbandry and the improvement of breeding stock are included in this commitment.

[14] For greater transparency, this allows the maintenance or adoption of limitations or restrictions for national security and public order reasons in accordance with Article XIV and Article XIV *bis* of the GATS.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None. (2) None. (3) None, except: Only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
(m) Related scientific and technical consulting services[15] (CPC 86751, 86752 and 86753 only)	(1) None, except: companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws.	(1) None, except as indicated in the market access column.	

[15] The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633)	(1) None. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 51% shall be permitted. 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512)** * Express delivery services[16], i.e. services consisting of collection, sorting, transport and delivery, whether for domestic or foreign destination, of: (a) Written communication[17], on any kind of physical medium, including: - Hybrid mail service; - Direct mail.	(1) None.[19] (2) None. (3) None (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Services and services suppliers of any other Party shall be accorded treatment no less favourable than the treatment accorded to the Vietnamese Post Office or its subsidiaries for its competitive activities.

[16] Express delivery services may include, in addition to greater speed and reliability, value added elements such as collection from point of origin, personal delivery to addressee, tracing and tracking, possibility of changing the destination and address in transit, confirmation of receipt.

[17] Written communication includes letters, postcards, hand writings, or printed matters such as books, newspapers, periodicals, magazines, or commercial documents such as bills and invoices, etc.

[19] The cross-border supply of service can be performed in association with a local service provider for the collection or delivery.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
Except for the handling of items of written communication the price of which is less than: - 10 times the tariff for the handling of a standard domestic letter in the first weight level for domestic shipments; - US$9 for international shipments; provided that the gross weight of these items is less than 2,000 grams. (b) Parcels[18] and other goods. * Handling of non-addressed items.			
C. Telecommunication Services Commitments hereunder are made in accordance with "Notes for Scheduling Basic Telecom Services Commitments" (S/GBT/W/2/REV.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3). For the purpose of these commitments, a "non-facilities based service supplier" means a service supplier which does not own transmission capacity but contracts for such capacity including submarine cable capacity, including on a long-term basis, from a facilities-based supplier. A non facilities-based supplier is not otherwise excluded from owning telecommunications equipment within their premises and permitted public service provision points (POP).			
<u>Basic telecommunication services</u> (a) Voice telephone services (CPC 7521) (b) Packet-switched data transmission services (CPC 7523**) (c) Circuit-switched data transmission services (CPC 7523**) (d) Telex services (CPC 7523**) (e) Telegraph services (CPC 7523**) (f) Facsimile services	(1) None, except: *Wire-based and mobile terrestrial services*: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to:	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.

[18] Books, catalogues are included hereunder.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(CPC 7521** + 7529**) (g) Private leased circuit services (CPC 7522** + 7523**)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(o*) Other services - Videoconference services (CPC 75292) - Video Transmission services, excluding broadcasting[20] - Radio based services includes: + Mobile telephone (terrestrial and satellite) + Mobile data (terrestrial and satellite) + Paging + PCS + Trunking - Internet Exchange Service (IXP)[21]	- Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[22], which are licensed to use satellite-earth stations. (2) None. (3) None, except: *Non facilities-based services:* Joint venture will be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. *Facilities-based services*: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures.	(2) None. (3) None.	

[20] Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

[21] Services providing internet access service (IAS) suppliers with connection between them and to the international Internet backbone.

[22] A multinational is a corporation which: a) has a commercial presence in Viet Nam; b) operates in at least one other Party; c) has been in operation for at least 5 years; d) is publicly listed on the stock exchange of a Party; and e) is licensed to use satellite services in at least one Party.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	51% gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
Basic telecommunication services: (o*) Other services - Virtual Private Network (VPN)[23]	(1) None, except: *Wire-based and mobile terrestrial services:* Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations;	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto. For consortium submarine cable links where Viet Nam is member, foreign service suppliers shall be permitted to control fully-owned submarine cable transmission capacity (e.g. IRU or consortium ownership) terminating at a licensed cable landing station in Viet Nam, and to provide such capacity to international facilities-based service suppliers licensed in Viet Nam and international VPN and IXP service suppliers licensed in Viet Nam.
	- Multinational companies[22], which are licensed to use satellite-earth stations. (2) None. (3) None, except:	(2) None. (3) None.	

[23] Services, provided on commercial terms, establishing and managing a private network over public (shared) networks for the purpose of carrying out, on a non-profit basis, voice and data telecommunications between members of a closed user group defined prior to the creation of the VPN. Such group may include a corporate group or organization, or a group of legal entities with an established relationship affiliated through the pursuit of a common interest. Initial members of a closed user group using VPN service must be listed in a dialling or routing plan approved by the Competent Authority and subject to its oversight. VPN service suppliers shall notify to the Competent Authority changes of membership at least two working weeks prior to actually commencing commercial service and can commence commercial service provided that no objection from the Competent Authority is issued during these two weeks. Members are not allowed to resell VPN services to unaffiliated third parties. Virtual private networks are not allowed to carry/transfer traffic of/between unaffiliated third parties. VPN services can be offered by licensed foreign-invested service suppliers bundled with Internet access service and value-added services from (h) to (n).

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	Non facilities-based services: Joint ventures shall be allowed without limitation on choice of partner. Foreign capital contribution shall not exceed 70% of legal capital of the joint ventures. *Facilities-based services*: Joint venture with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 49% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
<u>Value-added services</u> (h) Electronic mail (CPC 7523 **) (i) Voice mail (CPC 7523 **) (j) On-line information and database retrieval (CPC 7523**) (k) Electronic data interchange (EDI) (CPC 7523**) (l) Enhance/value-added facsimile services, incl store and forward, store and retrieve (CPC 7523**) (m) Code and protocol conversion	(1) None, except: *Wire-based and mobile terrestrial services:* Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based service suppliers, radio and television broadcasters, official international organization'	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(n) On-line information and data processing (incl. transaction processing) (CPC 843**)	representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[22], which are licensed to use satellite-earth stations.		
	(2) None. (3) None, except: *Non facilities-based services*: Business cooperation contracts or joint ventures will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. *Facilities-based services*: Business cooperation contracts or joint ventures (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. 51 % gives management control of the joint venture. In the telecommunications sector, foreign investors in BCC will have the possibility to renew current arrangements or to convert them into another form of establishment with conditions no less favourable than those they currently enjoy. (4) Unbound, except as indicated in the	(2) None. (3) None. (4) Unbound, except as indicated in the	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	horizontal section.	horizontal section.	
Value added services (o) Other - Internet Access Services IAS[24]	(1) *Wire-based and mobile terrestrial services:* None, except: Service must be offered through commercial arrangements with an entity established in Viet Nam and licensed to provide international telecommunication services. *Satellite-based services:* Subject to commercial arrangements with Vietnamese international satellite service suppliers duly licensed in Viet Nam, except satellite-based services offered to: - Off-shore/on sea based business customers, government institutions, facilities-based services suppliers, radio and television broadcasters, official international organization' representative offices, diplomatic representatives and consulates, high tech and software development parks who are licensed to use satellite-earth stations; - Multinational companies[22], which are licensed to use satellite-earth stations.	(1) None.	Viet Nam undertakes the obligations in the Reference Paper attached hereto.

[24] Services providing internet access to the end users.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(2) None. (3) *Non facilities-based services:* Joint ventures with telecommunications suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 65% of legal capital of the joint ventures. *Facilities-based services:* Joint venture (JV) with telecommunications service suppliers duly licensed in Viet Nam will be allowed. Foreign capital contribution shall not exceed 50% of legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
D. Audiovisual Services With regard to motion picture production, distribution and projection services, all films must have their content censored by Viet Nam's competent authorities.			
(a) Motion picture production (CPC 96112, excl. video tape)	(1) Unbound. (2) Unbound. (3) Only in the forms of business cooperation contracts or joint ventures with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution may not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) Unbound. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Motion picture distribution (CPC 96113, excl. video tape)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of the legal capital of the joint venture. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Motion picture projection service (CPC 96121)	(1) Unbound. (2) None. (3) Only through business cooperation contracts or joint venture with Vietnamese partners who are authorized to provide these services in Viet Nam. Foreign capital contribution shall not exceed 51% of legal capital. Viet Nam's houses of culture, film projection place, public cinema	(1) Unbound. (2) None. (3) None.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	clubs and societies and mobile projection teams are not allowed to engage in business cooperation contract or joint-venture with foreign service suppliers. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(e) Sound recording	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for building (CPC 512) B. General construction work for civil engineering (CPC 513) C. Installation and assembly work (CPC 514, 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515, 518)	(1) Unbound.* (2) None. (3) None. Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	

* Due to lack of technical feasibility.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
4. DISTRIBUTION SERVICES			
Measures applicable to all sub-sectors in Distribution Services: Cigarettes and cigars, books, newspapers and magazines, video records on whatever medium, precious metals and stones, pharmaceutical products and drugs[25], explosives, processed oil and crude oil, rice, cane and beet sugar are excluded from the commitments.			
A. Commission agents' services (CPC 621, 61111, 6113, 6121) B. Wholesale trade services (CPC 622, 61111, 6113, 6121) C. Retailing services (CPC 631 + 632, 61112, 6113, 6121)[26]	(1) Unbound, except none for: - Distribution of products for personal use; - Distribution of legitimate computer software for personal and commercial use. (2) None. (3) None, except: Foreign-invested companies engaging in distribution services will be permitted to engage in the commission agents', wholesale and retail business of all legally imported and domestically produced products. The establishment of outlets for retail services (beyond the first one) shall be allowed on the basis of an Economic Needs Test (ENT)[27]. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except as indicated in Mode 1, market access column. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

[25] For the purposes of this schedule "pharmaceuticals and drugs" do not include non-pharmaceutical nutritional supplements in tablet, capsule or powdered form.

[26] For transparency purposes, this commitment includes multi-level sales by properly trained and certified Vietnamese individual commission agents away from a fixed location for which remuneration is received both for the sales effort and for sales support services that result in additional sales by other contracted distributors.

[27] Applications to establish more than one outlet shall be subject to pre-established publicly available procedures, and approval shall be based on objective criteria. The main criteria of the ENT include the number of existing service suppliers in a particular geographic area, the stability of market and geographic scale.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
D. Franchising services (CPC 8929)	(1) (2) None. (3) None. Branching is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) None, except that the chief of the branch has to be a resident in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	
5 EDUCATIONAL SERVICES Only in technical, natural sciences and technology, business administration and business studies, economics, accounting, international law and language training fields. With regard to points (C), (D), and (E) below: The education content must be approved by Viet Nam's Ministry of Education and Training.			
B. Secondary education services (CPC 922)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
C. Higher education services (CPC 923) D. Adult education (CPC 924) E. Other education services (CPC 929 including foreign language training)	(1) Unbound. (2) None. (3) None (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Foreign teachers who wish to work in foreign-invested schools shall have at least 5 years of teaching experience, and their qualifications shall be recognized by the competent authority. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
6. ENVIRONMENTAL SERVICES Access to certain geographic areas may be restricted for national security reasons[28].			
A. Sewage Services (CPC 9401)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except related consulting services. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).
B. Refuse disposal services (CPC 9402)[29]	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators. For the purpose of ensuring public welfare, foreign-invested enterprises are restricted from collecting refuse directly from households. They are only permitted to provide services at the refuse collection points as specified by local municipal and provincial authorities.	(1) None. (2) None. (3) None.	Foreign companies are allowed to do business activities in Viet Nam in the form of build-operate-transfer (BOT) and build-transfer-operate (BTO).

[28] For greater transparency, this commitment allows the maintenance or adoption of limitations or restrictions for national security reasons that would be justified under Article XIV and Article XIV *bis* of the GATS.

[29] Import of refuse is forbidden by law. Treatment and disposal of hazardous waste is regulated by Law.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Other services - Cleaning services of exhaust gases (CPC 94040) and noise abatement services (CPC 94050)	(1) Unbound, except related consulting services. (2) None. (3) None, except: Confirming that services supplied in the exercise of governmental authority as defined in Article I:3(c) of GATS may be subject to public monopolies or exclusive rights granted to private operators. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except related consulting services. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Environmental impact assessment services (CPC 94090*)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
7. FINANCIAL SERVICES			
A. Insurance and Insurance-Related Services a. Direct insurance (a) Life insurance, excl. health insurance services (b) Non-life insurance services b. Reinsurance and retrocession c. Insurance intermediation (such as brokerage and agency) d. Services auxiliary to insurance (such as consultancy, actuarial, risk assessment and claim settlement)	(1) None for: - Insurance services provided to enterprises with foreign-invested capital, foreigners working in Viet Nam; - Reinsurance services; - Insurance services in international transportation, including insurance of risks relating to: + international maritime transport and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising there-from; and + goods in international transit; - Insurance broking and reinsurance broking services; - Consultancy, actuarial, risk assessment and claim settlement services.	(1) None.	
	(2) None. (3) None. Non-life branches of foreign insurance enterprises shall be permitted, subject to prudential regulations. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
B. Banking and Other Financial Services Commitments with respect to banking and other financial services are undertaken in accordance with relevant laws and regulations promulgated by competent authorities of Viet Nam to ensure the consistency with Article VI of the GATS and Para 2 (a) of the Annex on Financial Services. As a general rule and on a non-discriminatory basis, the offer of banking and other financial services or products is subject to relevant institutional and juridical form requirements.			
(a) Acceptance of deposits and other repayable funds from the public (b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (c) Financial leasing (d) All payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers drafts (e) Guarantees and commitments (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Money market instrument (including cheques, bills, certificates of deposits); - Foreign exchange; - Exchange rate and interest rate instrument incl products such as swaps, forward rate agreements; - Bullion. (h) Money broking	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) Foreign credit institutions are only permitted to establish commercial presence in Viet Nam in the following forms: (i) With respect to foreign commercial banks: representative office, branch of foreign commercial bank, commercial joint venture bank with foreign capital contribution not exceeding 50% of chartered capital, joint venture financial leasing company, 100% foreign-invested financial leasing company, joint venture finance company and 100% foreign-invested finance company, and 100% foreign-owned banks. (ii) With respect to foreign finance companies: representative office, joint venture finance company, 100% foreign-invested finance company, joint venture financial leasing company and 100% foreign-invested financial leasing company.	(1) Unbound, except B(k) and B(l). (2) None. (3) None, except: (a) The conditions for the establishment of a branch of a foreign commercial bank in Viet Nam: - The parent bank has total assets of more than US$20 billion at the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(i) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services (j) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments (k) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs from (a) to (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(iii) With respect to foreign financial leasing companies: representative office, joint venture financial leasing company and 100% foreign-invested financial leasing company. (b) Equity participation: (i) Viet Nam may limit equity participation by foreign credit institutions in equitized Vietnamese state-owned banks to the same level as equity participation by Vietnamese banks. (ii) For capital contribution in the form of buying shares, the total equity held by foreign institutions and individuals in each Viet Nam's joint-stock commercial bank may not exceed 30% of the bank's chartered capital, unless otherwise provided by Viet Nam's laws or authorized by a Viet Nam's competent authority.	(b) The conditions for the establishment of a joint venture bank or a 100% foreign-owned bank: - The parent bank has total assets of more than US$10 billion at the end of the year prior to application.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(c) A branch of foreign commercial bank: - is not allowed to open other transaction points outside its branch office. (d) Foreign credit institutions are allowed to issue credit cards on a national treatment basis. (4) Unbound, except as indicated in the horizontal section.	(c) The conditions for the establishment of a 100% foreign-invested finance company or a joint venture finance company, a 100% foreign-invested financial leasing company or a joint-venture financial leasing company: - The foreign credit institution has total assets of more than US$10 billion at the end of the year prior to application. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
C. <u>Securities</u> (f) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: - Derivative products incl. futures and options; - Transferable securities; - Other negotiable instruments and financial assets, excluding bullion. (g) Participation in issues of all kinds of securities incl. under-writing and placement as an agent (publicly or privately), provision of services related to such issues (i) Asset management, such as portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust services (j) Settlement and clearing services for securities, derivative products, and other securities-related instruments (k) Provision and transfer of financial information, and related software by suppliers of securities services (l) Advisory, intermediation and other auxiliary securities-related excluding (f), including investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	(1) Unbound, except services C(k) and C(l). (2) None. (3) Foreign securities service suppliers shall be permitted to establish representative offices and joint ventures with Vietnamese partners in which foreign capital contribution not exceeding 49%. Securities service suppliers with 100% foreign-invested capital shall be permitted. For services from C(i) to C(l), branches of foreign securities services suppliers shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(for other services under (l), refer to (l) under banking sector)			

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital services (CPC 9311) B. Medical and dental services (CPC 9312)	(1) None. (2) None. (3) Foreign service suppliers are permitted to provide services through the establishment of 100% foreign-invested hospital, joint venture with Vietnamese partners or through business cooperation contract. The minimum investment capital for a commercial presence in hospital services must be at least US$20 million for a hospital, US$2 million for a policlinic unit and US$200,000 for a specialty unit. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotel and restaurant including - Hotel lodging services (CPC 64110) - Food serving services (CPC 642) and beverage serving services for consumption on the premise (CPC 643)	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Travel agencies and tour operator services (CPC 7471)	(1) None. (2) None. (3) None, except that: foreign service suppliers are permitted to provide services in the form of joint ventures with Vietnamese partners with no limitation on foreign capital contribution.	(1) None. (2) None. (3) None, except tourist guides in foreign-invested enterprises shall be Vietnamese citizens. Foreign service supplying enterprises can only do inbound services and domestic travel for inbound tourists as an integral part of inbound	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
		services. (4) Unbound, except as indicated in the horizontal section.	
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment services (including theatre, live bands and circus services) (CPC 9619)	(1) Unbound. (2) None. (3) Unbound except joint ventures with foreign capital contribution not exceeding 49% are permitted. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Other - Electronic games business (CPC 964**)	(1) Unbound. (2) None. (3) Only through business cooperation contract or joint-venture with Vietnamese partners who are specifically authorized to provide these services. Foreign capital contribution shall not exceed 49% of the legal capital of the joint ventures. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
11. TRANSPORT SERVICES			
A. Maritime Transport Services (a) Passenger transportation less cabotage (CPC 7211) (b) Freight transportation less cabotage (CPC 7212)	(1) Unbound, except international freight transportation: None. (2) None. (3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of Viet Nam: Foreign service suppliers are permitted to establish joint-ventures with foreign capital contribution not exceeding 49% of total legal capital. Foreign seafarers may be permitted to work in ships under the national flag of Viet Nam (or registered in Viet Nam) owned by joint-ventures in Viet Nam but not exceeding 1/3 of total employees of the ships. The Master or first chief executive must be Vietnamese citizen.	(1) Unbound, except international freight transportation: None. (2) None. (3) None.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage; 2. Towing and tug assistance; 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal; 5. Port Captain's/Harbour Master's services; 6. Navigation aids; 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies; 8. Emergency repair facilities; 9. Anchorage, berth and berthing services; 10. Access to maritime agency services.[30]

[30] With respect to the access to and use of maritime agency services mentioned in the Additional Commitments column, where road, rail, inland waterways, coastal and inland shipping, and related auxiliary services are not otherwise fully covered in the schedule, a multimodal transport operator shall have the ability to access Vietnamese maritime agency services suppliers to rent, hire or charter trucks, railway carriages, or barges and related equipment, for the purpose of onward forwarding of international cargoes carried by sea.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(b) Other forms of commercial presence for the supply of international maritime transport services[31]: Foreign shipping companies can establish 100% foreign-invested enterprises. Foreign-invested enterprises are only permitted to carry out activities from (1) to (7) as indicated below: 1. Marketing and sales maritime transport services through direct contact with customers, from quotation to invoicing; 2. Acting on behalf of the cargo owners; 3. Provision of required business information; 4. Preparation of documentation concerning transport documents including customs documents, or other documents related to the origin and character of the goods transported; 5. Provision of maritime transport services including cabotage services by Vietnamese flagged vessels for the supply of integrated transport services.		
	6. Acting on behalf of the company, organising the call of the ship or taking over cargoes when required;		

[31] "Other forms of commercial presence for the supply of international maritime transport services" means the ability for foreign shipping companies to undertake locally activities which are related to the cargoes carried by them and necessary for the supply of the integrated transport service to their customers, within which the international maritime transport constitutes a substantial elements and is supplied by the concerned foreign shipping company.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	7. Negotiate and sign contracts for road, rail, inland waterways transportation related to cargoes transported by the company. (4) Unbound, except as indicated in the horizontal section.	 (4) Unbound, except as indicated in the horizontal section.	
Maritime Auxiliary Services - Container handling services (CPC 7411)[32]	(1) Unbound. (2) None. (3) None, except that joint ventures with foreign capital contribution not exceeding 50% can be established. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Customs Clearance Services[33]	(1) Unbound.* (2) None. (3) None, except that joint ventures can be established with no foreign ownership limitation. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
- Container Station and Depot Services[34]	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Internal Waterways Transport	(1) Unbound.	(1) Unbound.	

[32] Public utility concession or licensing procedures may apply in case of occupation of the public domain.

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

* A commitment on this mode of delivery is not feasible.

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

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(a) Passenger transport (CPC 7221) (b) Freight transport (CPC 7222)	(2) None. (3) Foreign service suppliers are permitted to provide services only through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of total legal capital. (4) Unbound, except as indicated in the horizontal section.	(2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Air Transport Services (a) Sales and marketing air products services	(1) None. (2) None. (3) Airlines are permitted to provide service in Viet Nam through their ticketing offices or agents in Viet Nam. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(b) Computer reservation services	(1) None, except the foreign service supplier must use public telecommunication network under the management of Viet Nam telecommunication authority. (2) None, except as indicated in Mode 1. (3) None, except as indicated in Mode 1. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(c) Maintenance and repair of aircraft (CPC 8868**)	(1) None. (2) None. (3) 100% foreign-invested enterprises shall be allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rail Transport Services (a) Passenger transportation (CPC 7111)	(1) Unbound. (2) None. (3) Unbound except: Foreign suppliers are permitted to provide freight	(1) Unbound. (2) None. (3) Unbound.	

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(b) Freight transportation (CPC 7112)	transport services through the establishment of joint ventures with Vietnamese partners in which the capital contribution of foreign side not exceeding 49% of the total legal capital. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
F. **Road Transport Services** (a) Passenger transportation (CPC 7121+7122) (b) Freight transportation (CPC 7123)	(1) Unbound. (2) None. (3) None, except: Foreign service suppliers are permitted to provide passenger and freight transport services through business cooperation contracts or joint-ventures with the capital contribution of foreign side not exceeding 49%. Subject to the needs of the market[35], joint-ventures with foreign capital contribution not exceeding 51% may be established to provide freight transport services. 100 % of joint-venture's drivers shall be Vietnamese citizen. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
H. Services Auxiliary to all Modes of Transport (a) Container handling services, except services provided at airports	(1) Unbound. (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint	(1) Unbound. (2) None. (3) None.	

[35] The criteria taken into account are among others: creation of new jobs; positive foreign currency balance; introduction of advanced technology, including management skill; reduced industrial pollution; professional training for Vietnamese workers; etc.

Mode of delivery: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural person			
Sectors and sub-sectors	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
(part of CPC 7411)	ventures with Vietnamese partners with the capital contribution of foreign side not exceeding 50%. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(b) Storage and warehouse services (CPC 742) (c) Freight transport agency services (CPC 748)[36]	(1) Unbound.* (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
(d) Other (part of CPC 749)[37]	(1) Unbound, except freight brokerage services: None (2) None. (3) Foreign service suppliers are only permitted to provide services through the establishment of joint ventures with Vietnamese partners. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except freight brokerage services: None (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	

[36] Including freight forwarding services. These services mean the activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

* A commitment on this mode of delivery is not feasible.

[37] Include the following activities: bill auditing; freight brokerage services; freight inspection, weighing and sampling services; freight receiving and acceptance services; transportation document preparation services. These services are provided on behalf of cargo owners.

REFERENCE PAPER

I. SCOPE

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

Definitions

Users mean service consumers and service suppliers.

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

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

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

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

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

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

1.2 Safeguards

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

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

2. Interconnection

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

2.2 Interconnection to be ensured

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

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

2.3 Public availability of the procedures for interconnection negotiations

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

2.4 Transparency of interconnection arrangements

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

2.5 Interconnection: dispute settlement

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

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

3. Universal service

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

4. Public availability of licensing criteria

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

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

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

5. Independent regulators

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

6. Allocation and use of scarce resources

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

LIST OF ARTICLE 8.3 EXEMPTIONS

Sectors or sub-sectors	Description of measures (to be applied to sector) indicating its inconsistency with Article 8.3	Countries to which the measures applied	Intended duration	Conditions creating the need for the MFN exemption
All sectors Commercial presence.	Measures extending preferential treatment pursuant to bilateral investment treaties.	All countries that have signed bilateral investment treaties with Viet Nam.	Indefinite	Foster investment in Viet Nam.
Audiovisual services - Production, distribution and projection of television programmes and cinematographic works.	Measures based upon co-production agreements of audiovisual works, which confer National Treatment to audiovisual works covered by such agreements.	WTO Members with which such bilateral or plurilateral agreements are in force, now or in the future.	Indefinite	The aim of these agreements is to promote cultural links between the countries concerned.
Audiovisual services - Production and distribution of television programmes and cinematographic works.	Measures granting the benefit of support programmes to audiovisual works, and suppliers of such works meeting origin criteria.	WTO Members with which bilateral and plurilateral agreements have been signed in the area of cultural cooperation.	Indefinite	These programmes aim at preserving and promoting the cultural identity of countries with which Viet Nam has long-standing cultural links.
Audiovisual services - Production and distribution of audiovisual works through broadcasting transmission to the public.	Measures which extend National Treatment to audiovisual works which meet certain origin criteria regarding access to broadcasting transmission.	WTO Members with which bilateral or plurilateral agreements have been concluded in the area of cultural cooperation.	Indefinite	These measures aim, within the sector, to promote cultural values both within Viet Nam, and with other countries, including in the region.
Maritime transport.	Measures based upon agreements covering the normal business operations of fully owned subsidiaries of foreign shipping companies.	All WTO Members with whom maritime transport cooperation may be desirable.	5 years	Bilateral Agreements.
Sea-transport services: - Internal road freight transportation by lorry; - cargo storage and warehousing; and - container yard.	The three sub-sectors are subject to preferential treatment under Maritime Agreement between Viet Nam and Singapore.	Republic of Singapore.	10 years	Bilateral Agreement.

ANNEX 8-D

SCHEDULE OF SPECIFIC COMMITMENTS
KOREA[1]

[1] For the purposes of this Agreement, nothing in a Party's Schedule of Specific Commitments annexed to Chapter on Trade in Services shall be construed to offer the other Party any treatment less favorable than the respective treatment in the corresponding Schedule of Specific Commitment annexed to *ASEAN-Korea Trade in Services Agreement under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea*.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
* : An asterisk on the CPC(UN provisional Central Product Classification : Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) code number indicates that the corresponding service sub-sector in this Schedule only covers a part or parts of the service sub-sector classified under the given CPC code number. "Unbound*" means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural person or juridical persons of Viet Nam may be restricted. The foreign investment in newly privatized companies may be restricted.	3) The acquisition of land is unbound except: (i) that the acquisition of land by companies which are not deemed as foreign under the *Foreigner's Land Acquisition Act* is permitted, and (ii) that the acquisition of land by companies which are deemed as foreign under the *Foreigner's Land Acquisition Act* and branches of foreign company is permitted, subject to approval or notification in accordance with the *Foreigner's Land Acquisition Act*, for the following legitimate business purposes: • land used for supplying services during the course of normal business activities; • land used for housing senior company personnel under pertinent laws; and • land used for fulfilling land-holding requirements stipulated by pertinent laws. Eligibility for subsidies, including tax benefits, may be limited to companies	3) Residents who have been treated as foreigners in the *Financial Investment Services and Capital Markets Act* are accorded national treatment in portfolio investment in Korean stocks.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		which are established in Korea according to the pertinent laws. Unbound for research and development subsidies.	
	4) Unbound except for measures affecting the entry and temporary stay of natural persons as defined below: A. Intra-corporate Transferees(ICT) Natural persons who are employees of firms that supply services through subsidiaries, branches, or designated affiliates established in Korea and who have been in the employ of their firm for a period of not less than one year immediately preceding the date of their application for admission and who are one of the following: (i) Executives - persons within an organization who primarily direct the management of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors, or shareholders of the business. Executives would not directly perform tasks related to the actual supply of a service or services of the organization. (ii) Senior Managers - persons within an organization who primarily direct the organization or a department of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire and fire or	4) Unbound except for measures concerning Intra-corporate Transferees (ICT), Business Visitors (BV), Service Salespersons (SS). Unbound for Contractual Service Suppliers (CSS). The acquisition of land is unbound except that the lease hold right of land is permitted. Eligibility for subsidies, including tax benefits, may be limited to residents according to the pertinent laws.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	recommend hiring, firing or other personnel actions, and exercise discretionary authority over day-to-day operations. Senior managers do not include first-line supervisors, unless the employees supervised are professionals, nor do they include employees who primarily perform tasks necessary for the supply of the service.		
	(iii) Specialists-persons within an organization who possess knowledge at an advanced level of continued expertise and proprietary knowledge on the services, research equipment, techniques, or management of the organization. Entry and stay of natural persons as defined in A is limited to a period not exceeding three years that may be extended if the above condition is still met by the applicants.		

The following definition is provided for transparency purposes:

1. "Subsidiary" is defined as a firm, corporation or other legal entity of which a parent owns more than 50 percent of the total equity of the entity;
2. "Branch" is defined as an operating division or a representative office of the same organization, which has an employee holding an extensive right to represent a parent housed in the territory of Viet Nam; and
3. "Designated affiliate" is defined as one of two subsidiaries, both of which are owned or controlled by the same parent, or as one of two legal entities, both of which are owned or controlled by the same group of shareholders who are partners of a partnership, a company or other legal entity and who have more than 50 percent of the total equity of each of the two entities or have a responsibility for more than 50 percent of the total investment amount of each of the two entities.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	B. Business Visitors(BV) Natural persons meeting the criteria of category A(i) or A(ii) and who are responsible for the setting up, in Korea, of a commercial presence of a service supplier of Viet Nam when the service supplier has no representative office, branch or subsidiary in Korea and the persons are not engaged in making direct sales or supplying services. C. Service Salespersons(SS) Natural persons not based in the territory of Korea and receiving no remuneration from a source located within Korea, who are engaged in activities or representing a service supplier for the purposes of negotiating for the sale of the services of that supplier when such sales are not directly made to the general public and the persons are not engaged in supplying the services.		
	Entry and stay of natural persons as defined in B and C is limited to a period of 90 days.		
	D. Contractual Service Suppliers (CSS) - Employees of juridical person Natural persons who are engaged in the supply of a contracted service as employees of a juridical person that has no commercial presence in Korea, subject to the following conditions and any of the additional conditions mentioned in the sector specific part.[2] The juridical person has to obtain a service		

[2] The Horizontal or Specific Commitments made under this Category do not apply to measures affecting natural persons seeking access to the employment market of Korea, nor to measures regarding employment on a permanent basis in accordance with Annex 8-C.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	contract for a period not exceeding one year from a juridical person incorporated in Korea, who is the final consumer of the service which is supplied. The contract shall comply with the laws and regulations of Korea. The natural persons seeking access should be employees of the juridical person, who are supplying the service for a period not less than one year immediately preceding the date of their application for admission.		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	The natural persons must possess the necessary academic and professional qualifications and professionally qualified competency-based experience to exercise an activity in the sector concerned pursuant to the laws, regulations or requirements of Korea and to accreditations by the relevant international organizations such as Washington Accord, EMF International Registered Professional Engineer and APEC Engineers. The natural persons are required to receive no remuneration from a juridical person located in Korea. Commitments may be subject to the application of a numerical ceiling [modalities of application and level to be determined], except where otherwise indicated for a specific sub-sector. The contract is required to be obtained in the following service-supplying activities or sub- sectors, without conferring entitlement to exercise the professional title of Korea. - Services related to the installment, management or repair of industrial equipment or machine, excluding construction and power generation equipment, for a juridical person in Korea which purchases the equipment or the machine from a juridical person employing the natural person located in Viet Nam - Consultancy services related to the technical knowledge or skill concerning		

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the natural science applied to information technology, e-business, biotechnology, nanotechnology, digital electronics, and environmental industry		
	- Consultancy services for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information related to accounting, auditing and bookkeeping services, to a Korean accounting firm or office through a membership contract - Architectural services subject to collaboration with architects registered under the Korean law in the form of joint contracts - Management consulting services Professional Engineers in the following services: - Consultancy services related to the installation of computer hardware - Software R&D based implementation services - Data management services - Data system services - Specialty engineering design services for automobile Entry and stay of the natural persons as defined in D is limited to the duration of the contract, which is not exceeding one year.		
Notes for transparency purposes: 1. Natural persons whose entry and temporary stay is permitted shall observe the *Immigration Law* and the *labor laws*. 2. Korea's commitments regarding temporary movement of natural persons do not apply in the case of labor-management disputes.			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. <u>BUSINESS SERVICES</u> A. <u>Professional Services</u> a. Legal services; (CPC 861) Excluding (i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures ; (ii) legal representation for the entrustment of the preparation of notarial deeds ; (iii) activities concerning labor affairs consulting services or a legal case whose objective is the acquisition, loss or change of rights concerning real property in Korea, intellectual property rights, mining rights or	1)2)3) (a) Only a *byeon-ho-sa* (Korean-licensed lawyer) registered with the Korean Bar Association may supply legal services. A *byeon-ho-sa* (Korean-licensed lawyer) or a *beop-mu-sa* (Korean-certified judicial scrivener) who practices in Korea must establish an office in the jurisdiction of the district court in which he or she practices. A *gong-jeung-in* (Korean notary public) must establish an office in the jurisdiction of the district office of the public prosecutor in which he or she practices. Only a *byeon-ho-sa* (Korean-licensed lawyer) may establish the following types of legal entity: *beop-yool-sa-mu-so* (law office), *beop-mu-beop-in* (law company with the characteristics of partnership), *beop-mu-beop-in (yoo-han)* (limited liability law company), or *beop-mu-jo-hap* (limited liability partnership law office). For greater certainty, a person that is not a Korean-licensed lawyer is not permitted to invest in any of these types of legal entity. (b) Unbound for legal services other than legal services permitted to provide in (a)[3], except for the followings:	1)2)3) The same limitations as specified in (b) of MA column apply.	1. Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are either the laws which the Foreign Legal Consultant is qualified to practice in Korea, or international rules. 2. Use of home title in its own language is permitted, provided that it is used with reference to "Foreign Legal Consultant" in Korean. 3. Use of firm name is permitted, provided that it is used with reference to "Foreign Legal Consultants

[3] Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certification, approval, registration, admission, and supervision of, and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea; (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with *byeon-ho-sa* (Korean-licensed lawyers), Korean law firms, *beop-mu-sa* (Korean judicial scriveners), *byeon-ri-sa* (Korean patent attorneys), *gong-in-hoe-ge-sa* (certified public accountants), *se-mu-sa*

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
other rights arising upon registration thereof with government agencies in Korea ; and (iv) activities in a legal case concerning family relations or inheritance, in which a Korean national is involved as a party or the property concerned is located in Korea.	(i) No later than the date this Agreement enters into force, Korea shall allow, subject to certain requirements consistent with this Agreement, law firms of Viet Nam to establish representative offices (Foreign Legal Consultant offices or FLC offices) in Korea, and lawyers licensed in Viet Nam to provide legal advisory services regarding the laws of the jurisdiction in which they are licensed and public international law as foreign legal consultants in Korea; and (ii) No later than the date this Agreement enters into force, Korea shall allow a representative office, subject to certain requirements consistent with this Agreement, to enter into specific cooperative agreements with Korean law firms in order to be able to jointly deal with cases in which domestic and foreign legal issues are mixed, and to share profits derived from such cases. (iii) No later than three years after the date this Agreement enters into force, Korea shall allow law firms of Viet Nam to establish, subject to certain requirements consistent with this Agreement, joint venture firms with Korean law firms. Korea may impose restrictions on the proportion of		Office" in Korean.

(Korean certified tax accountants) or *gwan-se-sa* (Korean customs brokers); (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring *byeon-ho-sa* (Korean-licensed lawyers), *beop-mu-sa* (Korean judicial scriveners), *byeon-ri-sa* (Korean patent attorneys), *gong-in-hoe-ge-sa* (certified public accountants), *se-mu-sa* (Korean certified tax accountants) or *gwan-se-sa* (Korean customs brokers); and (d) restriction on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	voting shares or equity interests of the joint venture firms. For greater certainty, such joint venture firms may, subject to certain requirements, employ Korean-licensed lawyers as partners or associates. 4) Unbound, except as indicated in the Horizontal Commitments section. The movement of natural persons is only allowed in relation to a commercial presence. Only legal advisory services on the laws of the jurisdiction in which foreign lawyers are licensed and public international law is permitted.	4) Unbound, except as indicated in the Horizontal Commitments section.	

* Notes

The following information is provided for transparency purposes only:

1. A foreign lawyer who wishes to practice law as a foreign legal consultant in Korea must be approved by the Minister of Justice, must have practiced law for at least three years in the jurisdiction where he or she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction.

2. Permission of the Minister of Justice is required for the establishment of a representative office in Korea. The representative office consists of a foreign legal consultant(FLC) or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to the client, if any. The chief of the representative office must have practiced law for at least seven years, including three years in the jurisdiction of his or her qualification.

3. A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases, and must observe the *Foreign Legal Consultant Act* and its presidential decree.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. For the purposes of the commitment to this sector, only the law firm which is organized under relevant law of Viet Nam and headquartered in Viet Nam can establish its representative office in Korea. Any type of subordinate or dependent legal entity, including but not limited to a branch, a local office, a subsidiary or a joint-venture firm of the law firm of a country other than Viet Nam shall not be permitted to establish its representative office in Korea. 5. A Foreign Legal Consultant is required to stay in Korea not less than 180 days a year.			
b. Accounting, auditing and book keeping services (CPC 862)	1) Unbound for auditing services. 2) Unbound for auditing services. 3) Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by certified public accountants(CPAs) licensed under the *Certified Public Accountant Act* are permitted. Only CPAs in auditing task forces and accounting corporations (limited liability companies) are allowed to supply auditing services.	1) None 2) None 3) None	1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA	4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		examination.	international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.
c. Taxation services (CPC 863)	1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for tax reconciliation services and tax representative services. 3) Only sole proprietorships, tax reconciliation task forces, tax agency corporations (limited liability companies) by certified tax accountants(CTAs) licensed under the *Certified Tax Accountant Act* are permitted. Only CTAs in tax reconciliation task forces, tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural services (CPC 8671)	1) Commercial presence is required, except for circumstances where services are supplied by foreign architects through joint contracts with architects licensed under Korean laws. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1)2)4) Supply of services by foreign architects through joint contracts with architects licensed under Korean laws is allowed. The foreign-certified or licensed architects who have completed a professional practice of five years and are recognized to have an equal professional status as that of Korean architects by the Minister of Land, Infrastructure and Transport are eligible to apply for the Architect Qualifying Examination without having completed the intern development program enforced in Korea. They may acquire a Korean architect license by passing the following two subjects of the Architect Qualifying Examination (a) architectural design Ⅰ; and (b) architectural design Ⅱ
e. Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the	1) None 2) None 3) None 4) Unbound except as indicated in the	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Horizontal Commitments section.	Horizontal Commitments section.	
f. Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Veterinary services (CPC 932)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. Computer and Related Services			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Data base services (CPC 844)	1) None 2) None	1) None 2) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. Research and Development Services			
a. Research and development services on natural sciences (CPC 851)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) For marine scientific research, a foreign person, a foreign government, or Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial water or exclusive economic zone of Korea must obtain prior authorization or consent from the Ministry of Oceans and Fisheries. 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Research and development services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Interdisciplinary research and development services (CPC 853)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Real Estate Services			
Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Appraisal services (CPC 82201*, 82202*) Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
E. Rental/Leasing Services without Operators			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Relating to aircraft (CPC 83104)	1) Unbound 2) Unbound 3) Joint venture in which foreign equity participation is less than 50 percent is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Representatives of joint venture companies must be Korean nationals. 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Relating to other transport equipment (CPC 83101, 83105*)[4]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Relating to other machinery and equipment (CPC 83106 - 83109)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other Leasing or rental services concerning personal or household goods (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Other Business Services			
a. Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Management consulting services (CPC 865)	1) None 2) None 3) None	1) None 2) None 3) None	

[4] 83105*: Only passenger vehicles for less than 15 passengers under CPC 83105.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
d. Project management services and other management services (CPC 86601, 86609)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Composition and purity testing and analysis services (CPC 86761*)[5]	1) None 2) None 3) Establishment of a commercial presence is subject to the economic needs test. Main Criteria: The number of and impact on existing domestic suppliers, protection of public health, safety, and environment. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of physical properties (CPC 86762)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Technical inspection services (CPC 86764)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Testing and analysis services of integrated mechanical and electrical systems (CPC 86763*, 86769*)[6]	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[5] 86761*: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.
[6] 86763*, 86769*: Only testing and analysis services of electrical products under CPC 86763, 86769.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f. Consulting services related to agriculture and animal husbandry (CPC 8811*, 8812*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Poultry differentiation service (CPC 8811*, 8812*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Services incidental to forestry excluding aerial fire fighting and disinfection (CPC 8814*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Consulting services related to fishing (CPC 882*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Services incidental to manufacturing: Only consulting services related to manufacturing technologies of new products (CPC 884* and 885* excluding 88411, 88450, 88442, and 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
k. Placement services of personnel	1) None 2) None	1) None 2) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 87201, 87202) Excluding placement services for seafarers under the *Seafarers Act*	3) Foreign service suppliers may supply services only in the form of a corporation under the *Commercial Act* 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Notes for transparency purposes: 1. The corporations shall follow the rules for service fees determined and announced by the Minister of Employment and Labor. 2. The corporations shall be established with a paid-in capital of 50 million Won or more. If suppliers wish to install additional branch offices, the total paid-in capital shall increase by 20 million Won for each branch office additionally installed.			
m. Related scientific and technical consulting services Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Surface surveying services (CPC 86753*) Excluding services related to cadastral survey	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Map-making services (CPC 86754*) Excluding services related to cadastral maps	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
n. Maintenance and repair of equipment (CPC 633, 8861, 8862,	1) None 2) None 3) None	1) None 2) None 3) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8863, 8864, 8865, 8866)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
o. Building-cleaning services (CPC 874*, excluding 87409)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
p. Photographic services (CPC 875)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Printing (CPC 88442*)[7]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Convention agency services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[7] 88442*: Screen painting, gravure printing and services related to printing under CPC 88442.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
s. Stenography services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES B. <u>Courier Services</u> Courier services including express delivery services[8] (CPC 7512*) Excluding the services to collect, process, and deliver letters for which exclusive rights[9] are reserved for the Korean Postal Authority(KPA) under the *Postal Services Act*.[10] The exclusive rights of the KPA include the right of access to its postal network and operation thereof. The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire. The commitment shall not	1) Provision of services is limited to air and sea transport modes. 2) None 3) A trucking business license for domestic courier supply is subject to an economic needs test. For greater certainty, a person acquiring an existing domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Provision of services is limited to air and sea transport modes. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[8] "Express delivery services" means the collection, transport, and delivery of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.

[9] For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to:
(a) the supply of support services to postal offices by military service personnel or other personnel of the equivalent status, and
(b) the Minister of Science, ICT and Future Planning's determination of the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocation of the vehicles to postal offices, not needing authorisation from the Minister of Land, Infrastructure and Transport .

[10] However, Article 3 of the *Enforcement Decree of the Postal Services Act*, allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology-related documents, and d) foreign exchange or its related documents.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
include, under any circumstances, the grant of air traffic rights to courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.			
C. <u>Telecommunication Services</u> a. Voice telephone services b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services f. Facsimile services g. Private leased circuit services o. Other Digital cellular services Paging services PCS (personal communications services) TRS (trunked radio system) services	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers. 2) None 3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be granted only to a juridical person organized under Korean law. A foreign government or its representative, or a foreign person may not obtain or hold a radio station license. A license for facilities based public telecommunications services shall not be granted to or held by a juridical person organized under Korea law in which a foreign government, foreign person, or a deemed foreign person* holds in the	1) None 2) None 3) None	As contained in the attachment 1 (Reference Paper).

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Mobile data services IAS(Internet access services) VoIP(Voice over Internet protocol) services connected to the PSTN(public switched telephone network)	aggregate more than 49 percent of its total voting shares. A foreign government, foreign person, or deemed foreign person* may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier of public telecommunications services. A foreign government, foreign person, or foreign juridical person, or deemed foreign person* may not be the largest shareholder of KT, except if it holds less than five percent of its total voting shares. * "Deemed foreign person" means a juridical person in which a foreign government or foreign person is the largest shareholder and holds 15 percent or more of that juridical person's total voting shares. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
Value-added Services[11]: h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. Electronic data interchange l. Enhanced/value-added facsimile services including	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	Value-added service providers are allowed to supply data transmission services[13].

[11] "Value-added services" means telecommunication services, which are provided through telecommunications network facilities leased from facilities-based basic telecommunication service providers, and which store and forward, or process and forward, the customer's information.

[13] Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing) o. Other On-line data base and remote computing services[12]			
D. Audiovisual Services			
a. Motion picture and video tape production and distribution services (CPC 96112*, 96113*) Excluding those services for cable TV broadcasting	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Record production and distribution services (Sound recording)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
3. CONSTRUCTION SERVICES (CPC 511-518)	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
4. DISTRIBUTION SERVICES[14]			

[12] On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

[14] Excluding
(a) trade in firearms, explosives and swords;
(b) works of art and antiques, and
(c) the establishment and operation of, and distribution services at,

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Commission Agents' Services (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)	1) Unbound for pharmaceuticals and medical goods. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. Wholesale Trade Services (CPC 622, excluding grain in 62211, 62223, ginseng, red ginseng and farinaceous products in 62229 and fertilizers in 62276)	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Following services are subject to the economic needs test: - wholesale trade of used cars - wholesale trade of gaseous fuels and related products Main criteria: Formation of reasonable prices, the number of and impact on existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. A person that supplies alcoholic beverages wholesale distribution services must obtain authorisation from the head of the relevant tax office, which is subject to an economic needs test. The Minister for Health and Welfare controls the supply and demand of the	1) None 2) None 3) None	

(i) the public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets.
(ii) joint wholesale markets which are established and operated by producers' organizations or public interest corporations prescribed in *the Presidential Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products*; and
(iii) livestock markets which are established and operated by the Livestock Cooperatives under *the Agriculture and Cooperative Act*.

For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to the administration of the WTO Tariff-Rate-Quota.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	wholesale distribution of imported designated *han-yak-jae*(Asian medicinal herbs). 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
C. Retailing Services (CPC 6111, 61130, 61210, 613*(excluding retail trade and gas station business related to LPG), 631*(excluding tobacco, rice, ginseng and red ginseng), 632	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Retailing services for used cars and gaseous fuels are subject to the economic needs test. Main criteria: The number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. The sale of alcoholic beverages by telephone or in electronic commerce is prohibited. Only a natural person that is a licensed *an-gyung-sa*(optician or optometrist) that has established an office in Korea may engage in optician or optometry services. Only a licensed *an-gyung-sa*(optician or optometrist) may establish an office for operations, and may not establish more than one office per an *an-gyung-sa*. A person that supplies pharmaceutical product retail distribution services(including distribution of *han-yak-jae*(Asian medicinal herbs)) may not establish more than one pharmacy nor	1) None 2) None 3) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	establish in the form of a corporation. 4) Unbound except as indicated in the Horizontal Commitments section.	 4) Unbound except as indicated in the Horizontal Commitments section.	
D. Franchising (CPC 8929*)[15]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
※Notes The following explanation pertains to Retailing Services, Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.			

[15] Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this Schedule.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES[16] C. Higher Education Services[17] (CPC 923*) Higher education services provided by private higher education institutions, which obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees. Excluding: (i) Health- and medical-related higher education; (ii) Higher education for prospective pre-primary, primary and secondary school teachers; (iii) Professional graduate education in law; and (iv) Universities via broadcasting and communications, and cyber universities.	1) Unbound 2) None 3) - Only those non-profit school juridical persons [18], established under the approval by the Minister of Education may establish education institutions under the Minister's authorization (Intra-company Universities do not need to establish a school juridical person). - Only the types of educational institutions listed in Attachment 2 are allowed. - In the Seoul Metropolitan Area [19] the new establishment, extension, or transfer of a higher education institution other than Intra-company Universities may be restricted	1) Unbound 2) None 3) Unbound	
	- Operation of joint educational programs with junior colleges, universities and		

[16] Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

[17] Types of higher education institutions are listed in Attachment 2 concerning Higher Education Services.

[18] "School juridical person" means a non-profit juridical person established solely for the purpose of establishing a regular educational institution in accordance with pertinent education-related laws.

[19] "Seoul Metropolitan Area" means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeonggyi Province.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	industrial universities is limited to foreign universities, which obtained accreditation by foreign public accreditation bodies or which acquired recognition or recommendation by their governments, in fields that the president of the university (junior college) recognizes as necessary. -The Minister of Education may restrict the number of students for each educational institution and the total number of higher education institutions located in the Seoul Metropolitan Area. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
D. Adult Education Services[20] (CPC 924*) Adult education services provided by private adult educational institutions. Excluding: (i) education services which recognize education qualifications, or confer, or are linked with, local or foreign credits, degrees or diplomas; (ii) vocational training	1) Unbound for health- and medical related adult education services. 2) None 3) The types of adult education institutions that a foreign person may establish in Korea are limited to: (a) *hag-won* (private teaching institutes for adults)[21] related to lifelong and vocational education; and (b) lifelong adult education facilities operated for purposes other than recognizing educational qualifications or conferring diplomas, which are:	1) Unbound for health- and medical related adult education services. 2) None 3) Unbound	

[20] Types of adult education institutions are listed in Attachment 2 concerning Adult Education Services.

[21] For the purposes of this limitation, "*hag-won* (private teaching institutes for adults)" are facilities that provide tutoring services on subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
services financially supported by the government in accordance with *the Employment Insurance Act*, *the Worker's Vocational Competency Development Act* and *the Seafarers Act*; (iii) educational services via broadcasting; and (iv) vocational training services provided by institutions under authority delegated by the government.	(i) annexed to workplaces, non-governmental organizations, schools and media organizations; (ii) related to the development of knowledge and human resources; all of which are established for adults. In the Seoul Metropolitan Area, any new establishment, extension, or transfer of an adult training facility that equals or exceeds 3,000 square meters in total floor area may be restricted. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. A foreign national hired by *hag-won*(private teaching institutes for adults) as a lecturer must possess at least a bachelor's degree or the equivalent, and reside in Korea.	
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u> Refuse water disposal services (CPC 9401*)[22] B. <u>Refuse Disposal Services</u>	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[22] 9401*: Only collection and treatment services of industrial waste water under CPC 9401

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Industrial refuse disposal services (CPC 9402*)[23]	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
D. Other			
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment testing and assessment services (CPC 9406*, 9409*)[24]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Soil Remediation and Groundwater Purification (CPC 9404*)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment consulting services (CPC 9409*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[23] 9402*: Only collection, transport and disposal services of industrial refuse under CPC 9402.
[24] 9406*, 9409*: Only environmental impact assessment services under CPC 9406 and 9409.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Explanation on Financial Services 1. Financial sectors are basically re-classified according to the category of Annex 8-A. Therefore the order of sub-sectors is different from that of the commitment in *GATS/SC/48/Suppl.3/Rev.1*. 2. Specific statements in the sub-sectors apply only to existing domestic financial services. 7. FINANCIAL SERVICES All financial services are subject to the following provisions. (1) For prudential reasons within the context of paragraph 2(a) of Annex 8-A, Korea shall not be prevented from taking measures including requirements related to parent companies, the minimum capital requirement, minimum operating funds requirement, business worker's license and approval for business activities. (2) A financial institution must be established for only one business defined in related law and thus cannot engage in other business activities regulated by other relevant laws. (3) Cross-border supply of financial services and supply through consumer movement shall not be settled in Korean Won. After the establishment of a commercial presence, financial institutions may handle only transactions, denominated and settled in Korean Won, with residents. Approval is required for transactions denominated or settled in foreign currency or transactions with non-residents. (4) Assets owned by branches must be kept within the territory of Korea. Capital of the head office is not recognized as the basis for determining the extent of funding and lending activities of domestic branches. (5) Demand deposit interest rates are regulated. (6) The management and operation of assets of a financial institution are restricted. (7) A financial institution may not own non-business real estate. (8) Introduction of new financial products including derivatives is subject to approval.			
A. <u>Insurance and Insurance-related Services</u> (i) Direct Insurance a) Life Insurance Services Including accident and health insurance services	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign life insurance companies. Establishment of joint ventures with Korean life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Horizontal Commitments section.	Horizontal Commitments section.	
b) Non-life Insurance services	1) Unbound except for marine export/import cargo and aviation insurance. 2) Unbound 3) Commercial presence is permitted only to foreign non-life insurance companies. Establishment of joint ventures with Korean non- life insurance companies is not allowed. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(ii) Reinsurance and retrocession services	1) None 2) None 3) Commercial presence is permitted only to foreign reinsurance and retrocession insurance companies. Recruitment and employment of insurance professionals, including sales personnel, are restricted. Establishment of joint ventures with Korean reinsurance and retrocession insurance companies is not allowed. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(iii) Insurance broking and agency services a) Brokerage	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign insurance brokerage companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b) Agency	1) Unbound 2) Unbound 3) None, except that top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b) a) Claim settlement and adjustment services[25] b) Actuarial services	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Banking and Other Financial Services</u> :applicable only to the sub-sectors listed below	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same	1) Unbound 2) Unbound 3) None	

[25] Activities which assess and adjust the loss and compensation.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Deposit[26] (ii) Lending[27] (iii) Financial leasing (iv) Payment and Money transmission	services in their country of origin. A person may own up to 10 percent of the stocks of a bank(up to four percent in case of non-financial service business entity) and 15 percent of the stocks of a provincial bank without the special authorization of the relevant authorities[28]. A person can own up to 100 percent of a bank and a provincial bank with the special authorization of the relevant authorities. Foreign exchange position is regulated. The oversold position of spot foreign exchange is US$ 5 million, or three percent of capital (whichever is greater)		
(v) Guarantees and Commitments (vi) Foreign exchange services[29] (vii) Settlement and clearing[30]	Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions. Securities savings and credit granting are subject to restriction of ceiling and operation. Lending to credit card members through such means as card loans is subject to limitation. For credit card services, maximum limits are applied to various rates such as fees and interest rates. The maturity of CDs shall be more than 30 days. Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of		

[26] Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.
[27] Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.
[28] The definitions of "a person" and "non-financial service business entity" are in accordance with the relevant provision of the *Presidential Decree of the Banking Act.*
[29] Activities which issue, remit and collect foreign exchange.
[30] Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	forward transactions Mandatory lending to small-and-medium sized companies is required. Foreign currency loans are restricted with respect to ceiling and uses. Top executive personnel of financial leasing, credit granting and security savings companies must reside in Korea.		
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise :applicable only to the instruments as listed below	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the same instruments in their country of origin. Representative offices may be established by pre-notification Top executive personnel of each establishment must reside in Korea.	1) Unbound 2) Unbound 3) None	
a) Money market instruments (including cheques, bills, certificates of deposit)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b) Foreign exchange			
c) Financial derivative products (including futures and options)			
d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements)			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Transferable securities f) Other negotiable instruments and financial assets (including bullion)			
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement d) Other services related to securities	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(x) Asset management :applicable only to services listed below a) Cash or portfolio management b) All forms of collective investment management c) Custody d) Trust [31] (including investment discretionary advisory service)	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign asset management companies. Representative offices may be established by pre-notification. To handle a trust business, approval (two types) is required from the Financial Services Commission both for engaging in businesses other than the main banking businesses and for engaging in the trust business. Unbound for real estate trust businesses. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the	

[31] Activities where a trustee is commissioned to manage the financial assets for beneficiary's benefit.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Horizontal Commitments section.	Horizontal Commitments section.	
(xi) Credit information services	1) Unbound 2) Unbound 3) Unbound except for equity participation of less than 50 percent in existing financial information companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(xii) Advisory, intermediation and other auxiliary financial services :applicable only to services listed below			
a) Investment advice	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification. Top executive personnel of each establishment must reside in Korea. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b) Credit rating and analysis	1) Unbound 2) Unbound 3) Credit rating companies should be designated by the relevant authorities to assess the credit rating of companies which may wish to issue non-guaranteed corporate bonds and commercial papers.	1) Unbound 2) Unbound 3) None	

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants (CPC 641, 642, 6431*) Excluding rail and air transport related facilities in CPC 6431[32]	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. Travel Agencies and Tour Operators Services Travel agency services and tour operator services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. Tourist Guides Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[32] This exclusion does not affect the commitment on catering under CPC 642.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES A. Entertainment Services (CPC 96191, 96192) Entertainment services provided by individual artists or groups such as musical, theatre, live band, opera, etc.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
11. TRANSPORT SERVICES A. Maritime Transport Services[33]			

[33] Refer to ATTACHMENT 3 CONCERNING MARITIME TRANSPORT SERVICES.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
International transport (CPC 7211*, 7212*) Excluding cabotage	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None 3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only *Chusik Hoesa*(stock companies) as stipulated under the *Commercial Act* are permitted. b) Other forms of commercial presence: None 4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) a) None b) None 4) Unbound except as indicated in the Horizontal Commitments section.	The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions. 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services
* Notes Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this Schedule does not include maritime cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located within the territory of the Republic of Korea, and traffic originating and terminating in the same port or point located within the territory of the Republic of Korea, provided that this traffic remains within the Republic of Korea's territorial waters.			
Maritime Auxiliary Services			

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime cargo handling services (CPC 741*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Storage and warehouse services in ports (CPC 742*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Customs Clearance service	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maritime agency services (CPC 748*)[34]	1) None 2) None 3) All the companies as stipulated under the *Commercial Act* are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Container station services (CPC 741*)[35]	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[34] Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748

[35] Container station services provided in port areas under CPC 741

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime freight forwarding services (CPC 748*)[36]	1) None 2) None 3) All the companies as stipulated under the *Commercial Act* are permitted 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Shipping brokerage services (CPC 748*, 749*)[37]	1) None 2) None 3) All the companies as stipulated under the *Commercial Act* are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of vessels[38]	1) Unbound* 2) None 3) All the companies as stipulated under the *Commercial Act* are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Rental of vessels with crew (CPC 7213)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Pushing and towing services (CPC 7214)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[36] Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

[37] 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

[38] Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Tally, measuring and survey services (CPC 745*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. Air Transport Services			
Computer reservation system (CRS) services[39]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Selling and marketing of air transport services[40]	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of aircraft	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[39] As defined in Article 8.20.

[40] Services defined in subparagraph 39 (general air transport agency services) of Article 2 of the *Aviation Act*. " General air transport agency services" means services which make contracts for international transport of passengers or cargoes by aircraft (excluding the service of acting for other persons in the application procedure for visa or passport) on behalf of air transport services firms for compensation

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rail Transport Services</u> a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test. Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Maintenance and repair of rail (part of CPC 8868)[41] d. Services auxiliary to rail transport services (part of CPC 741, CPC 7113)[42]	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
F. <u>Road Transport Services</u> Transportation of containerized freight excluding cabotage (CPC 71233*)	1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section.	
G. <u>Pipeline Transport</u> (CPC 7131*) Only the transportation of oil products, excluding the transportation of LPG	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

[41] Commitments on maintenance and repair services of rail only apply to the privately owned rail facilities.
[42] Commitments on services auxiliary to rail transport services only apply to the privately owned rail facilities.

Modes of Supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
H. Services Auxiliary to all Modes of Transport b. Storage and warehouse services other than those in ports (CPC 742*) Excluding services for agricultural, fishery and livestock products.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
I. Other Transport Services COMBINED TRANSPORT SERVICES Freight forwarding for rail transport[43]	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE b. Hairdressing and other beauty services (CPC 9702)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

[43] "Freight forwarding for rail transport" means such auxiliary services to be carried out at the ends of railway transport; these services include collecting containerized cargoes, contracting with Korea Railroad Corporation for transport of the freight on trains, loading/unloading and delivery of freight.

ATTACHMENT 1 : REFERENCE PAPER

Scope

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

Definitions

Users mean service consumers and service suppliers.

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

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

(b) cannot feasibly be economically or technically substituted in order to provide a service.

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

(a) control over essential facilities; or

(b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

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

1.2 Safeguards

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

(a) engaging in anti-competitive cross-subsidization;

(b) using information obtained from competitors with anti-competitive results; and

(c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

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

2.2 Interconnection to be ensured

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

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

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

2.4 Transparency of interconnection arrangements

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

2.5 Interconnection: dispute settlement

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

(a) at any time or

(b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms,

conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

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

4. Public availability of licensing criteria

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

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(b) the terms and conditions of individual licences.

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

5. Independent regulators

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

6. Allocation and use of scarce resources

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

ATTACHMENT 2 : EDUCATIONAL SERVICES

1. The types of higher education institutions are as follows:

   a) Junior Colleges (excluding Polytechnic Colleges): higher education institutions which offer a two to three year curriculum and confer an associate degree, in accordance with the *Higher Education Act*.

   b) Universities: higher education institutions which offer a four to six year curriculum and confer a bachelor's degree, in accordance with the *Higher Education Act*.

   c) Industrial Universities: higher education institutions which offer education on the knowledge and skills needed for an industrial society, and confer a bachelor's degree, in accordance with the *Higher Education Act*.

   d) Technology Colleges: higher education institutions, which offer a two year curriculum to train expert manpower, and confer associate degrees and bachelor's degrees, in accordance with the *Higher Education Act*.

   e) Intra-company Universities: higher education institutions which are established and operated by employers to educate employees, and confer degrees or diplomas equivalent to those of Junior Colleges or Universities, in accordance with the *Lifelong Education Act*.

2. The types of adult education institution are as follows:

   a) *Hag-won* (private teaching institutes for adults) are private education facilities that provide tutoring services on the following subjects related to lifelong or vocational education to ten people or more for a period of 30 days or longer in accordance with *the Establishment and Operation of Private Teaching Institute and Extracurricular Lessons Act.* Excluded are schools, libraries, museums, workplace facilities that provide education services to the employees, lifelong education facilities in accordance with the *Lifelong Education Act*, and driving schools.

      (i) Infrastructure industrial technology: machinery, automobile, metal, chemical and ceramic, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparel, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, environment, transportation, safety management

      (ii) Applied industrial technology: design, hair and cosmetic management, food and beverage, packaging, printing, photograph, piano tuning

      (iii) Computer: telecommunications equipment, software, data processing, the Internet, computer, games

(iv) Nursing assistant: nursing assistant

(v) Culture and tourism: publishing, imaging and recording, film, broadcasting, character products, tourism

(vi) International: foreign languages for adults, translation, interpretation

(vii) Management and office work: finance, insurance, distribution, real estate, secretary service, accounting, pen writing, bookkeeping, abacus, mental arithmetic, and speed-reading

(viii) Humanities: public management, business management, accounting, statistics, public service examination

(xi) Arts: traditional Korean music, traditional dance, calligraphy, music, painting, dance, speech, modelling, cartoon, baduk, theatre arts, flower arrangement, floral art and crafts.

b) Lifelong education facilities are the facilities which have been approved by, registered with or notified to the Ministry of Education in accordance with the *Lifelong Education Act.* Lifelong adult education facilities refer to lifelong education facilities annexed to workplaces, non-governmental organizations, schools, and media organizations, and lifelong education facilities related to the development of knowledge and human resources, all of which are established for adults.

ATTACHMENT 3 : MARITIME TRANSPORT SERVICES

1. International Shipping, 3.b):

"Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of other Members to establish branches and to undertake activities concerned for the supply to their customers of maritime transport services.

2. Maritime Cargo Handling Services:

Activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal companies. The activities covered include the organization and supervision of:

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

3. Customs Clearance Services:

Activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service supplier or a usual complement of its main activity.

4. Container Station and Depot Services:

Activities consisting in storing containers in port areas with a view to their stuffing/stripping, repairing and making them available for shipments.

5. Maritime Agency Services:

Activities consisting in representing, within a given geographical area, as an agent, the business interests of one or more shipping lines or shipping companies, for the following purposes:

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

- Acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

6. Maritime Freight Forwarding Services:

Activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of maritime transport and related services, preparation of documentation and provision of business information.

7. Tally, Measuring and Survey Services:

- Tally services: Activities consisting of calculating the number of cargoes or verifying the delivery and the receipt when loading and unloading.

- Measuring services: Activities consisting of calculating or verifying the volume or weight of cargoes when loading and unloading.

- Survey services: Activities consisting of the verification, inspection and survey related with shipped cargoes and vessels (including barges).

CHAPTER 9
INVESTMENT

Section A : Investment

Article 9.1 : Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to:

   (a) investors of the other Party;

   (b) covered investments; and

   (c) with respect to Article 9.9, all investments in the territory of the Party.[1]

2. For greater certainty, this Chapter does not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

3. This Chapter shall not apply to:

   (a) measures adopted or maintained by a Party relating to government procurement;

   (b) subsidies or grants provided by a Party or to any condition attached to the receipt or continued receipt of such subsidies or grants, except for Article 9.9, whether or not such subsidies or grants are offered exclusively to domestic investors or investments; or

   (c) measures adopted or maintained by a Party affecting the supply of services by a service supplier of the other Party in its territory pursuant to Chapter 8 (Trade in Services) regardless of whether or not specific services sectors[2] are scheduled in the Party's Schedule of Specific Commitments in Annex 8-D (Schedule of Specific Commitments).

4. Notwithstanding subparagraph 3(c), Articles 9.5 through 9.8 and 9.14, and Section B[3] shall apply, *mutatis mutandis*, to any measure affecting the supply of service by a service

[1] For greater certainty, an investor of a non-Party shall not claim any right based on this Chapter.

[2] For the purposes of the relationship between Chapter 8 (Trade in Services) and this Chapter, the Parties confirm that services encompass any service in any sector including, but not limited to those classified in service sectors, subsectors and activities under the Services Sectoral Classification List of the WTO contained in the document MTN.GNS/W/120, dated 10 July 1991.

[3] For greater certainty, the Annexes and exceptions to the above mentioned Articles are an integral part of this paragraph.

supplier of a Party through commercial presence[4] in the territory of the other Party pursuant to the provisions of Chapter 8 (Trade in Services), only to the extent that they relate to a covered investment.

Article 9.2 : Relation to Chapter 8 (Trade in Services)

In the event of any inconsistency between this Chapter and Chapter 8 (Trade in Services), Chapter 8 (Trade in Services) shall prevail to the extent of the inconsistency.

Article 9.3 : National Treatment

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

Article 9.4 : Most-Favored-Nation Treatment

1. Each Party shall accord to investors of the other Party treatment no less favorable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments in its territory.

2. Each Party shall accord to covered investments treatment no less favorable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.

3. The treatment, as set out in paragraphs 1 and 2, shall not include:

   (a) any preferential treatment accorded to investors or their investments under any existing bilateral, regional or international agreements or any forms of economic or regional cooperation with any non-Party; and

   (b) any existing or future preferential treatment accorded to investors or their investments in any agreement or arrangement between or among ASEAN Member States.

4. Notwithstanding paragraphs 1 and 2, if a Party accords more favorable treatment to investors of any non-Party or their investments by virtue of any future agreements or arrangements to which the Party is a party, it shall not be obliged to accord such treatment to investors of the other Party or their investments. However, upon request of the other Party, it shall accord adequate opportunity to negotiate the benefits granted therein.

[4] Commercial presence shall have the same meaning as that in Chapter 8 (Trade in Services).

Article 9.5 : Standard of Treatment[5]

1. Each Party shall accord to covered investments fair and equitable treatment and full protection and security in accordance with customary international law.

2. The concepts of "fair and equitable treatment" and "full protection and security" in this Article do not require treatment in addition to or beyond that which is required by the applicable rules of customary international law and do not create additional substantive rights. For greater certainty:

(a) "fair and equitable treatment" includes the obligation not to deny justice in criminal, civil or administrative adjudicatory proceedings in accordance with the principle of due process; and

(b) "full protection and security" requires each Party to provide the level of police protection related to physical security of covered investments required under customary international law.

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

Article 9.6 : Compensation for Losses

1. Each Party shall accord to investors of the other Party, and to covered investments, treatment no less favorable than that accorded, in like circumstances, to its own investors or to investors of any non-Party, with respect to measures it adopts or maintains relating to losses suffered by investments in its territory due to war or other armed conflict, or revolt, insurrection, riot, or other civil strife.

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

(a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or

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

the latter Party shall provide the investor restitution, compensation, or both, as appropriate, for such loss. Any compensation shall be prompt, adequate, and effective.

Article 9.7 : Expropriation and Compensation[6]

[5] This Article shall be interpreted in accordance with Annex 9-A.
[6] This Article shall be interpreted in accordance with Annex 9-B.

1. Neither Party may expropriate or nationalize a covered investment either directly or indirectly through measures equivalent to expropriation or nationalization (hereinafter referred to as "expropriation"), except:

(a) for a public purpose;

(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 subparagraph 1(c) shall:

(a) be paid without undue delay;

(b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation occurred, or at the time when the expropriation was publicly announced, whichever is applicable;

(c) not reflect any change in value occurring because the intended expropriation had become known earlier; and

(d) be fully realizable and freely transferable.

3. The compensation referred to in subparagraph 1(c) shall include appropriate interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment. 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 usable currency, the compensation referred to in subparagraph 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. Notwithstanding paragraphs 1 through 4, in the case where Viet Nam is the expropriating Party, any measure of expropriation relating to land, which shall be as defined in its existing domestic laws and regulations 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 laws and regulations. Such compensation shall be subject to any subsequent amendment to the aforesaid laws and regulations relating to the amount of compensation where such amendment follows the general trends in the market value of the land.

6. This Article shall not apply to the issuance of compulsory licenses granted in relation to intellectual property rights, or to the revocation, limitation, or creation of intellectual property rights, in accordance with the TRIPS Agreement.

Article 9.8 : Transfers[7]

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

(a) the initial capital and additional amounts to maintain or increase the investment;

(b) profits, dividends, capital gains, and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;

(c) interest, royalty payments, management fees, and technical assistance and other fees;

(d) payments made under a contract, including a loan agreement;

(e) payments made pursuant to Articles 9.6 and 9.7; and

(f) payments arising out of the settlement of a dispute.

2. Each Party shall permit 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. Each Party shall permit returns in kind relating to a covered investment to be made as authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its domestic 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 offenses;

(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) social security, public retirement or compulsory savings scheme;

(g) severance entitlement of employees; and

[7] For greater certainty, Annex 9-C applies to this Article.

(h) taxation.

Article 9.9 : Performance Requirements

1. Neither Party shall impose or enforce any of the following requirements, relating to the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party:

(a) to achieve a given level or percentage of domestic content;

(b) to purchase, use, or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;

(c) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of the investor;

(d) to restrict sales of goods in its territory that such investment of the investor produces or provides by relating such sales to the volume or value of its exports or foreign exchange earnings;

(e) to export a given level or percentage of goods;

(f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or

(g) to supply exclusively from the territory of that Party the goods that such investment produces to a specific regional market or to the world.

2. Paragraph 1 shall not be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, relating to the establishment, acquisition, expansion, management, conduct, operation, or sale or other disposition of an investment in its territory of an investor of the other Party or a non-Party, on compliance with any of the requirements set forth in subparagraphs 1(e) through 1(g).

3. For greater certainty, paragraphs 1 and 2 shall not apply to any requirement other than the requirements set out in those paragraphs.

4. This Article does not preclude enforcement of any commitment, undertaking, or requirement between private parties.

5. Nothing in this Article shall be construed to derogate from the rights and obligations of the Parties under the *Agreement on Trade-Related Investment Measures* in Annex 1A to the WTO Agreement.

Article 9.10 : Senior Management and Boards of Directors

1. Neither Party may require an enterprise of that Party that is a covered investment to appoint to senior management positions natural persons of any particular nationality.

2. A Party may require that a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

Article 9.11 : Denial of Benefits

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if:

(a) persons of a non-Party own or control the enterprise; and

(b) the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.

2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantial business activities in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. The denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party upon the other Party's request.

Article 9.12 : Non-Conforming Measures

1. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to:

(a) any existing non-conforming measure that is maintained by a Party at

(i) the central level of government, as set out by that Party in Annex I; or

(ii) a local level of government;[8]

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment to any non-conforming 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 Annex I, with Articles 9.3, 9.4, 9.9, and 9.10.

[8] For Korea, "local level of government" means a local government as defined in the *Local Autonomy Act*.

2. Articles 9.3, 9.4, 9.9, and 9.10 shall not apply to any measure that a Party adopts or maintains with respect to sectors, subsectors, or activities, as set out in Annex II.

3. Neither Party may, under any measure adopted after the date of entry into force of this Agreement and covered by Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.

4. Nothing in this Chapter shall be construed to derogate from the rights and obligations under international agreements in respect of protection of intellectual property rights to which the Parties are party, including the TRIPS Agreement and other treaties concluded under the auspices of the World Intellectual Property Organization.

5. The Parties shall begin negotiations on Annexes I and II immediately after the entry into force of this Agreement with a view to concluding them within one year from the date of entry into force of this Agreement:

(a) Articles 9.3, 9.4, 9.9, and 9.10 shall not apply until Annexes I and II have entered into force; and

(b) The Parties shall make best endeavor to reflect the most advanced level of liberalization commitments in the Schedules of their agreements on investment at the time of the negotiations to ensure the overall balance of benefits of the Parties.[9]

Article 9.13 : Special Formalities and Information Requirements

1. Nothing in Article 9.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its domestic laws and regulations,[10] provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments pursuant to this Chapter.

2. Notwithstanding Articles 9.3 and 9.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any confidential business information from any disclosure that would prejudice the competitive position 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 domestic laws and regulations.

[9] For greater certainty, the negotiations on Schedules to Annexes I and II do not affect the scope of this Chapter and paragraphs 1 through 4 of this Article.

[10] For greater certainty, for Viet Nam, this requirement includes the requirement that the covered investment to be registered in accordance with the laws and regulations of Viet Nam.

Article 9.14 : Subrogation

1. Where a Party or an agency authorized by that Party has granted a contract of insurance or any form of financial guarantee against non-commercial risks with regard to a covered investment by one of its investors in the territory of the other Party and when payment has been made under this contract or financial guarantee by the former Party or the agency authorized by it, the latter Party shall recognize the rights of the former Party or the agency authorized by the former Party by virtue of the principle of subrogation to the rights of the investor.[11]

2. Where a Party or the agency authorized by the Party has made a payment to its investor and has taken over the rights and claims of the investor, that investor shall not, unless authorized to act on behalf of the Party or the agency authorized by the Party, making the payment, pursue those rights and claims against the other Party.

Section B : Investor-State Dispute Settlement

Article 9.15 : Scope of Investor-State Dispute Settlement[12]

1. This Section shall apply to investment disputes between a Party and an investor of the other Party concerning a claim that the former Party has breached an obligation under Section A, other than Articles 9.11 through 9.14 and the breach has caused loss or damage, by reason of, or arising out of, that breach to:

(a) the investor in relation to its covered investments; or

(b) the covered investment that has been made by that investor,

relating to the management, conduct, operation or sale or other disposition of a covered investment.

2. A natural person possessing the nationality or citizenship of a Party shall not pursue a claim against that Party under this Chapter.

Article 9.16 : Consultation and Negotiation

In the event of an investment dispute, the disputing investor and the disputing Party shall initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding third-party procedures. Consultations shall be held within 30 days of the submission of the notice of intent to submit a claim to arbitration, unless the disputing parties agree otherwise.

[11] For greater certainty, the subrogated or transferred right or claim shall not be greater than the original right or claim of the investor.

[12] An investment may not make a claim under this Section.

Article 9.17 : Notice of Intent to Submit a Claim to Arbitration

1. The disputing investor shall deliver to the disputing Party written notice of its intent to submit a claim to arbitration (hereinafter referred to as the "Notice of Intent") at least 90 days before submitting the claim. The Notice of Intent shall specify:

(a) the name and address of the disputing investor;

(b) the provisions of this Chapter alleged to have been breached and any other relevant provisions;

(c) the legal and the factual basis for the claim, including the measures at issue; and

(d) the relief sought and the approximate amount of damages claimed.

2. The disputing investor shall also deliver with its Notice of Intent, evidence establishing that it is an investor of the other Party.

Article 9.18 : Conditions Precedent to Submission of a Claim to Arbitration

1. A disputing investor may submit a claim to arbitration pursuant to Article 9.15 only if:

(a) the disputing investor consents to arbitration in accordance with the procedures set out in this Agreement;

(b) at least six months have elapsed since the events giving rise to the claim;

(c) not more than three years have elapsed from the date on which the disputing investor first acquired, or should have first acquired, knowledge of the alleged breach and knowledge that the disputing investor has incurred loss or damage thereby;

(d) the disputing investor has delivered the Notice of Intent required under Article 9.17; and

(e) the disputing investor and, where the claim is for loss or damage to an interest in an enterprise of the other Party that is a juridical person that the disputing investor owns or controls directly or indirectly, the enterprise, waive their right to initiate before an administrative tribunal or court under the domestic laws and regulations of any Party, or other dispute settlement procedures, proceedings with respect to the measure of the disputing Party that is alleged to be a breach referred to in paragraph 1 of Article 9.15, except for proceedings for interim injunctive relief, not involving the payment of damages, before an administrative tribunal or court under the domestic laws and regulations of the disputing Party.[13]

[13] For greater certainty, the interim injunctive relief can be pursued only if the action is brought for the sole purpose of preserving the disputing investor's rights and interests during the pendency of the arbitration.

2. A consent and waiver required by this Article shall be delivered to the disputing Party and shall be included in the submission of a claim to arbitration.

3. A waiver from the enterprise under subparagraph 1(e) shall not be required only if a disputing Party has deprived a disputing investor of control of the enterprise.

4. Failure to meet any of the conditions provided for in paragraphs 1 through 3 nullifies the consent of the Parties given in Article 9.20.

Article 9.19 : Submission of a Claim to Arbitration

1. A disputing investor who meets the conditions provided for in Article 9.18 may submit the claim to arbitration:[14]

(a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, if both Parties are party to the ICSID Convention;

(b) under the ICSID Additional Facility Rules, if only one Party is a party to the ICSID Convention;

(c) under the UNCITRAL Arbitration Rules; or

(d) if the disputing parties agree, to any other arbitration institution or under any other arbitration rules.

2. The applicable arbitration rules shall govern the arbitration unless they are modified by this Section.

3. Once the investor has submitted the dispute to the courts or administrative tribunals of the disputing Party or any of the arbitration mechanisms provided for in paragraph 1, such choice of forum shall be final.

4. A claim shall be deemed submitted to arbitration under this Section when:

(a) the request for arbitration under paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;

(b) the notice of arbitration under Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General;

(c) the notice of arbitration given under the UNCITRAL Arbitration Rules is received by the disputing Party; or

(d) the notice of, or request for, arbitration referred to under any arbitral institution

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[14] For greater certainty, a disputing investor may submit the dispute referred to in Article 9.15 to the courts or administrative tribunals of the disputing Party.

or arbitral rules selected under subparagraph 1(d) is received by the disputing Party.

Article 9.20 : Consent to Arbitration

1. Each Party consents to the submission of a claim to arbitration in accordance with the procedures set out in this Agreement.

2. The consent given in paragraph 1 and the submission by a disputing investor of a claim to arbitration shall satisfy the requirements of:

(a) Chapter II of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties; and

(b) Article II of the New York Convention for an agreement in writing.

Article 9.21 : Arbitrators

1. Except in respect of a Tribunal established pursuant to Article 9.22, and unless the disputing parties agree otherwise, the Tribunal shall be composed of three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.

2. Arbitrators must:

(a) have expertise or experience in public international law, international trade or international investment rules, or the resolution of disputes arising under international trade or international investment agreements; and

(b) be independent of, and not be affiliated with or take instructions from, either Party or the disputing investor.

3. The disputing parties should agree on the arbitrators' remuneration. If the disputing parties do not agree on such remuneration before the Tribunal is constituted, the prevailing ICSID rate for arbitrators applies.

4. If a Tribunal, other than a Tribunal established pursuant to Article 9.22, is not constituted within 90 days from the date that a claim is submitted to arbitration, the Appointing Authority, at the request of either disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed. The presiding arbitrator shall not be a national of either Party.

Article 9.22 : Consolidation

1. A Tribunal established under this Article shall be established under the UNCITRAL Arbitration Rules and shall conduct its proceedings in accordance with those Rules, unless otherwise provided for in this Section.

2. If a Tribunal established under this Article is satisfied that claims submitted to arbitration under Article 9.19 have a question of law or fact in common, the Tribunal may, in the interests of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:

(a) assume jurisdiction over, and hear and determine together, all or part of the claims; or

(b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others.

3. A disputing Party that seeks an order under paragraph 2 shall request that the Appointing Authority establish a Tribunal and shall specify in the request:

(a) the name of the disputing investors against which the order is sought;

(b) the nature of the order sought; and

(c) the grounds for the order sought.

4. The disputing Party shall deliver a copy of the request to the disputing investors against which the order is sought.

5. The Secretary-General shall, within 60 days of receipt of the request, establish a Tribunal composed of three arbitrators who shall be chosen at the discretion of the Secretary-General.

6. If a Tribunal is established pursuant to this Article, a disputing investor that has submitted a claim to arbitration pursuant to Article 9.19 and that has not been named in paragraph 2 may submit a written request to the Tribunal that it be included in an order made pursuant to paragraph 2, and shall specify in the request:

(a) the name and address of the disputing investor;

(b) the nature of the order sought; and

(c) the grounds for the order sought.

7. A Tribunal established pursuant to Article 9.19 does not have jurisdiction to decide a claim, or a part of a claim, over which a Tribunal established pursuant to this Article has assumed jurisdiction.

Article 9.23 : Conduct of the Arbitration

1. Upon request of the Tribunal, on written notice to the disputing parties, the non-disputing Party may make oral or written submissions to a Tribunal on a question of interpretation of this Agreement. Upon request of a disputing party, the non-disputing Party

shall submit its oral submission in writing.

2. Unless otherwise agreed by the disputing parties, a Tribunal shall hold an arbitration in the territory of a Party that is party to the New York Convention, selected in accordance with:

(a) the ICSID Additional Facility Rules, if the arbitration is under those Rules or the ICSID Convention; or

(b) the UNCITRAL Arbitration Rules, if the arbitration is under those Rules.

3. Unless otherwise agreed by the disputing parties, the Tribunal may determine a place for meetings and hearings, other than the legal place of arbitration. In doing so, the Tribunal shall take into consideration, its convenience for the parties and the arbitrators, the location of the subject matter, and the proximity of the evidence.

4. If issues relating to jurisdiction or admissibility are raised as preliminary objections, the Tribunal shall, whenever possible, decide the matter before proceeding to the merits. 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.

5. 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.

6. The Tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the Tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the Tribunal's jurisdiction. The Tribunal shall not order the seizure of assets nor may it prevent the application of the measure alleged to constitute a breach referred to in Article 9.15. For the purposes of this Article, an order shall include a recommendation.

7. Unless otherwise agreed by the disputing parties, the language of the arbitration proceedings, including hearings, decisions, and awards, shall be:

(a) Vietnamese and English if Viet Nam is a disputing Party; and

(b) Korean and English if Korea is a disputing Party.

Article 9.24 : Joint Interpretation

1. The interpretation by the Joint Committee of a provision of this Agreement[15] shall be binding on a Tribunal established under this Section and an award under this Section shall be consistent with that interpretation.

[15] For greater certainty, "a provision of this Agreement" includes all the Annexes to this Agreement.

2. If the disputing Party asserts as a defense that the measure alleged to be a breach is within the scope of a reservation or exception set out in Annex I or II, the Tribunal shall, upon request of that disputing Party, request the Joint Committee to interpret the issue. Within 60 days of delivery of the request, the Joint Committee shall submit in writing its interpretation to the Tribunal. The interpretation shall be binding on the Tribunal. If the Joint Committee fails to submit an interpretation within 60 days, the Tribunal shall decide the issue.

Article 9.25 : Final Award

1. If the Tribunal makes a final award against a disputing Party, the Tribunal may award, separately or in combination, only:

(a) monetary damages and any applicable interest; or

(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.

The Tribunal may also award costs in accordance with the applicable arbitration rules.

2. The Tribunal shall not order a disputing Party to pay punitive damages.

Article 9.26 : Finality and Enforcement of an Award

1. An award made by the Tribunal does not have binding force except between the disputing parties and in respect of that particular case.

2. Subject to paragraph 3 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.

3. A disputing party shall not seek enforcement of a final award until:

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

(i) 120 days have 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; or

(b) in the case of a final award under the ICSID Additional Facility Rules or the UNCITRAL Arbitration Rules:

(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.

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

5. The mechanism for the settlement of investment disputes established under this Section is without prejudice to the rights and obligations of the Parties under Chapter 15 (Dispute Settlement).

6. A disputing party may seek to enforce an arbitration award under the ICSID Convention, or the New York Convention.

7. A claim that is submitted to arbitration under this Section is considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

Article 9.27 : Service of Documents

Notices and other documents shall be delivered to a Party at the place named for that Party below:

(a) for Viet Nam:
Ministry of Justice of Viet Nam
60, Tran Phu Street, Ha Noi
Viet Nam; and

(b) for Korea:
International Legal Affairs Division
Ministry of Justice
Building #1, Government Complex-Gwacheon
47, Gwanmun-ro, Gwacheon-si, Gyeonggi-do
Republic of Korea

or their respective successors.

Section C : Definitions

Article 9.28 : Definitions

For the purposes of this Chapter:

Appointing Authority means:

(a) in the case of arbitration or conciliation under the ICSID or ICSID Additional Facility Rules in subparagraphs 1(a) and 1(b) of Article 9.19, Secretary-General of ICSID;

(b) in the case of arbitration under the UNCITRAL Rules in subparagraph 1(c) of Article 9.19, the Secretary-General of the Permanent Court of Arbitration; or

(c) any person as agreed between the disputing parties;

covered investment means, with respect to a Party, an investment in its territory of an investor of the other Party, in existence as of the date of entry into force of this Agreement or established, acquired or expanded thereafter, and has been admitted[16] in accordance with its domestic laws and regulations;

disputing investor means an investor that makes a claim under Section B;

disputing parties means a disputing investor and a disputing Party;

disputing Party means a Party against which a claim is made under Section B;

disputing party means either a disputing investor or a disputing Party;

enterprise means any entity constituted or organized under applicable laws and regulations, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, or association, and a branch[17] of an enterprise;

enterprise of a Party means an enterprise constituted or organized under the domestic laws and regulations of a Party, and a branch[18] located in the territory of a Party and carrying out business activities there;

freely usable currency means any currency designated as such by the International Monetary Fund (IMF) under its Articles of Agreement and any amendments thereto;

ICSID means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

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*;

ICSID Convention means the *Convention on the Settlement of Investment Disputes between States and Nationals of Other States*, done at Washington, 18 March 1965;

[16] For greater certainty, for Viet Nam, "has been admitted" means "has been specifically registered or approved in writing, as the case may be."

[17] For greater certainty, a branch of a legal entity of a non-Party shall not be considered as an enterprise of a Party.

[18] For greater certainty, the branch in this term is that of an enterprise organized and constituted under the laws of that Party. A branch of a legal entity of a non-Party shall not be considered as an enterprise of a Party.

investment means[19] every asset that an investor owns or controls, that has the characteristics of an investment, such as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

(a) an enterprise;

(b) shares, stock, and other forms of equity participation in an enterprise and rights derived therefrom including futures and options;

(c) bonds, debentures, loans and other forms of debt instruments[20] of an enterprise including rights derived therefrom;

(d) turnkey, construction, management, production, concession, revenue-sharing, and other business concessions[21]conferred by laws or under contract;

(e) intellectual property rights; and

(f) other tangible or intangible, movable or immovable property, and related property rights, such as leases, mortgages, liens, and pledges,

but **investment** does not include claims to payment that arise solely from:

(g) the commercial contracts for the sale of goods or services by a natural person or an enterprise in the territory of a Party to a natural person or an enterprise in the territory of the other Party; or

(h) the extension of credit in connection with a commercial transaction, such as trade financing;

investor of a non-Party means, with respect to a Party, an investor that is seeking to make[22], is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

investor of a Party means a natural person or an enterprise of a Party, a Party[23] that is seeking to make,[24] is making, or has made an investment in the territory of the other Party;

[19] The term "investment" does not include an order or judgment entered in a judicial or administrative action.

[20] Some forms of debt, such as bonds, debentures, and long-term notes, are more likely to have the characteristics of an investment, while other forms of debt are less likely to have such characteristics.

[21] Business concessions may include investment funds for projects such as Build-Operate and Transfer (BOT) and Build-Operate and Own Schemes (BOO).

[22] For greater certainty, the Parties understand that an investor that "is seeking to make" an investment refers to an investor of a non-Party that has taken active steps to initiate a notification or approval process, where applicable, for making an investment.

[23] For greater certainty, a Party may not pursue a claim against the other Party under Section B in all circumstances.

natural person of a Party means any natural person possessing the nationality or citizenship of that Party in accordance with its domestic laws and regulations;

New York Convention means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, 10 June 1958;

non-disputing Party means the Party of the disputing investor;

returns means amounts yielded by or derived from an investment particularly, though not exclusively, any profits, interests, capital gains, dividends, royalties or fees;

Secretary-General means the Secretary-General of ICSID; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law as revised in 2010.[25]

[24] For greater certainty, the Parties understand that an investor that "is seeking to make" an investment refers to an investor of the other Party that has taken active steps to initiate a notification or approval process, where applicable, for making an investment.

[25] For greater certainty, UNCITRAL Rules on Transparency in Treaty-based Investor-State Arbitration shall not be applied in this Chapter.

ANNEX 9-A

CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that "customary international law" generally and as specifically referenced in Article 9.5 and Annex 9-B results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 9.5, the applicable rules of customary international law refer to all customary international law principles that protect the economic rights and interests of aliens.

ANNEX 9-B

EXPROPRIATION

The Parties confirm their shared understanding that:

(a) an action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment;

(b) paragraph 1 of Article 9.7 addresses two situations. The first is direct expropriation, where a covered investment is nationalized or otherwise directly expropriated through formal transfer of title or outright seizure;

(c) the second situation addressed by paragraph 1 of Article 9.7 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure:

(i) the determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:

(A) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;

(B) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and

(C) the character of the government action, including its objectives and context.[26];

(ii) except in rare circumstances, such as, for example, when an action or a series of actions is extremely severe or disproportionate in light of its purpose or effect, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, the environment, do not constitute indirect expropriations.[27, 28]

[26] For greater certainty, for Korea, relevant considerations may include whether the government action imposes a special sacrifice on the particular investor or investment that exceeds what the investor or investment should be expected to endure for the public interest.

[27] For greater certainty, this subparagraph includes the right of the Party to exercise its regulatory actions in accordance with its Constitution.

[28] For greater certainty, the list of "legitimate public welfare objectives" in this subparagraph is not exhaustive. It may include measures such as the real estate price stabilization (through, for example, measures to improve the housing conditions for low-income households).

ANNEX 9-C

TRANSFERS

1. Nothing in this Chapter or Chapter 8 (Trade in Services) shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures with regard to payments and capital movements:

(a) in the event of serious balance of payments or external financial difficulties or threat thereof; or

(b) where, in exceptional circumstances, payments and capital movements cause or threaten to cause serious economic or financial disturbance or serious difficulties for the operation of monetary policy or exchange rate policy in either Party.

2. The measures referred to in paragraph 1:

(a) shall be phased out within one year or when conditions would no longer justify their institution or maintenance;[29]

(b) shall be consistent with the *Articles of Agreement of the International Monetary Fund* (hereinafter referred to as "Articles of Agreement"), as may be amended;

(c) shall not exceed those necessary to deal with the circumstances described in paragraph 1;

(d) shall avoid unnecessary damage to the commercial, economic, or financial interests of the other Party;

(e) shall be temporary and phased out progressively as the situation calling for imposition of such measures improves;

(f) shall promptly be notified to the other Party; and

(g) shall be applied in a manner consistent with Articles 9.3 and 8.2 (National Treatment) and Articles 9.4 and 8.3 (Most-Favored-Nation Treatment) subject to the Schedules set out in Annexes I and II[30] and Annex 8-D (Schedule of Specific Commitments).[31]

[29] For greater certainty, the measures may be extended beyond the one year period should conditions warrant.

[30] This subparagraph shall not apply until the Parties' Schedules to Annexes I and II have entered into force.

[31] For greater certainty, the measures referred to in paragraph 1 which are within the scope of this Chapter shall be applied in a manner consistent with Articles 9.3 and 9.4 subject to the Schedules set out in Annexes I and II, and the measures referred to in paragraph 1 which are within the scope of Chapter 8 shall be applied in a manner consistent with Articles 8.2 and 8.3 subject to the Schedules set out in Annex 8-D(Schedule of Specific Commitments), respectively.

3. Nothing in this Chapter or Chapter 8 (Trade in Services) shall be regarded to affect the rights enjoyed and obligations undertaken by a Party as party to the Articles of Agreement, including the use of exchange actions which are in conformity with the Articles of Agreement.

CHAPTER 10
ELECTRONIC COMMERCE

Article 10.1 : General Provisions

The Parties recognize the economic growth and opportunity that electronic commerce provides, and the importance of promoting electronic commerce between the Parties, enhancing cooperation between the Parties regarding the development of electronic commerce, and promoting the wider use of electronic commerce globally.

Article 10.2 : Customs Duties

1. A Party may not impose customs duties on electronic transmissions in compliance with any agreement relating to electronic commerce under the WTO, to which both Parties are party.

2. For greater certainty, nothing in paragraph 1 shall preclude a Party from imposing internal taxes, fees, or other internal charges on content transmitted electronically.

Article 10.3 : Electronic Authentication, Electronic Signatures and Digital Certificates

1. Each Party shall endeavor to adopt or maintain legislation for electronic authentication that would:

(a) permit parties to an electronic transaction to mutually determine the appropriate authentication technologies and implementation models for their electronic transactions;

(b) permit parties to an electronic transaction to have the opportunity to prove that their electronic transaction complies with the Party's domestic laws and regulations in respect to electronic authentication; and

(c) not limit the recognition of authentication technologies and implementation models.

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

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

Article 10.4 : Domestic Regulatory Frameworks

Each Party shall endeavor to adopt or maintain its domestic laws and regulations governing electronic transactions taking into account the *UNCITRAL Model Law on Electronic Commerce 1996.*

Article 10.5 : Online Consumer Protection

1. The Parties shall endeavor to adopt or maintain transparent measures to protect consumers from fraudulent and deceptive commercial practices when they engage in electronic commerce.

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 domestic laws, regulations and policies.[1]

Article 10.6 : Personal Data Protection

1. Each Party shall endeavor to adopt or maintain legislative measures which ensure the protection of the personal data of the users of electronic commerce. In the development of personal data protection standards in electronic commerce, each Party recognizes the importance of taking into account the international standards and the criteria of relevant international organizations.

2. Each Party recognizes the necessity of taking an adequate level of safeguards for the protection of personal data of the users of electronic commerce that is transferred between the Parties.

Article 10.7 : Paperless Trading

1. Each Party shall endeavor to make electronic versions of its trade administration documents publicly available.

2. Each Party shall endeavor to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.[2]

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

Article 10.8 : Cooperation on Electronic Commerce

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

[2] For Viet Nam, the obligation may be applied, where possible, in compliance with its domestic laws and regulations on respective sectors.

1. Recognizing the global nature of electronic commerce, the Parties shall maintain mechanisms on cooperation, including research and training activities, which would enhance the development of electronic commerce. These may include, but are not limited to:

(a) the electronic signatures and the electronic authentication;

(b) the security of electronic commerce, including protection of personal data and online consumers and facilitation of prompt investigation and resolution of fraudulent incidents;

(c) the promotion of the use of electronic versions of trade administration documents used by either Party;

(d) exploring ways to provide assistance between the Parties in implementing an electronic commerce legal framework; and

(e) actively participating in regional and multilateral fora to promote development of electronic commerce.

2. The Parties shall endeavor to share information and experiences on laws and regulations relating to electronic commerce and to assist small and medium enterprises to overcome the obstacles encountered in the use of electronic commerce.

3. Each Party shall, to the extent possible, make cooperative efforts with competent authorities when personal data transferred across its borders are leaked.

4. The Parties recognize the importance of cooperation between their respective national consumer protection authorities on activities related to cross-border electronic commerce in order to enhance consumer welfare.

Article 10.9 : Definitions

For the purposes of this Chapter:

digital certificates means 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;

electronic signature means data in electronic form in, affixed to or logically associated with, a data message, which may be used to identify the signatory in relation to the data message and to indicate the signatory's approval of the information contained in the data message; and

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.

CHAPTER 11
COMPETITION

Article 11.1 : Objectives

The Parties recognize the importance of undistorted competition in their trade relations. The Parties understand that proscribing anti-competitive practices of enterprises, implementing competition laws[1] and policies, and cooperating on competition issues contribute to preventing the benefits of trade liberalization from being undermined and to promoting economic efficiency and consumer welfare.

Article 11.2 : Principles in Law Enforcement

1. Each Party shall adopt or maintain comprehensive competition laws that promote competition in its market by proscribing anti-competitive practices, and shall take appropriate actions with respect to anticompetitive practices with the objective of promoting economic efficiency and consumer welfare.

2. Each Party shall maintain an authority or authorities responsible for the enforcement of its competition laws.

3. The enforcement of a Party's competition laws shall be consistent with the principles of transparency, timeliness, non-discrimination and procedural fairness.

Article 11.3 : Implementation

1. The Parties recognize the value of making the enforcement of their competition laws as transparent as possible and shall endeavor to publish or otherwise make publicly available their laws and regulations addressing fair competition, including information on any exemption provided under such laws and regulations.

2. Each Party shall ensure that any exemption provided under its competition laws shall be transparent and undertaken on the grounds of public policy or public interest.

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[1] For greater clarity, the respective competition laws shall effectively address:

(a) agreements between enterprises, decisions by associations of enterprises and concerted practices which have as their object or effect the prevention of new entry into the market, restriction or distortion of competition;

(b) abuses by one or more enterprises of a dominant or monopoly position; and

(c) economic concentrations which are conduct of enterprises comprising merger of enterprises, consolidation of enterprises, acquisition of an enterprise, joint venture between enterprises, and other forms of concentration of enterprises.

3. Each Party shall ensure that all official decisions by its competition authorities finding a violation of its competition laws are in writing and set out any relevant findings of fact and the reasoning and legal analysis on which the decisions are based. Each Party shall further ensure that the decisions are notified to the persons concerned. The version of the decisions may omit business confidential information that is protected by its domestic laws and regulations from public disclosure.

4. Upon request of the other Party, a Party shall make available to the requesting Party public information concerning the enforcement policies and practices of its competition laws.

5. Each Party shall ensure that a person subject to investigation is afforded the opportunity to be heard and to present evidence in a hearing. Each Party shall also provide a person subject to the imposition of a sanction or remedy for violation of its competition laws with the opportunity to raise complaint about the sanction or remedy through administrative and judicial review in accordance with its competition laws.

Article 11.4 : Application of Competition Laws

1. All enterprises engaged in economic activities, regardless of their ownership, whether state or private, shall be subject to the competition legislation referred to in Article 11.2, in so far as the application of such rules does not obstruct the performance, in law and in fact, of the particular public tasks assigned to them.

2. Each Party shall ensure that enterprises operating in the state-monopolized sectors and domains do not adopt or maintain any anti-competitive practices based on its competition laws.

Article 11.5 : Cooperation

1. The Parties recognize the importance of cooperation and coordination between their respective competition authorities to promote the effective enforcement of their respective competition laws and to fulfill the objectives of this Agreement. The Parties agree to cooperate in a manner compatible with their respective laws, regulations and important interests, and within their reasonably available resources.

2. Each Party, through its competition authority, shall notify the competition authority of the other Party of an enforcement activity regarding anti-competitive practices in due course when the competition authority of a Party becomes aware that the important interests of the other Party are likely to be affected, provided that it is not contrary to each Party's competition laws and does not affect any investigations being carried out.

3. The competition authority of a Party may request coordination from the competition authority of the other Party with respect to a specific case, when important interests of the requesting Party are substantially affected. Such request is without prejudice to the full freedom of the final decision of the competition authority concerned. The other Party may accord sympathetic considerations to such request, as appropriate and in accordance with its competition laws.

Article 11.6 : Exchange of Information

The competition authority of a Party shall, upon request of the competition authority of the other Party, endeavor to provide available information to facilitate effective enforcement of its competition laws provided that it is not confidential information.

Article 11.7 : Confidentiality

1. Each Party shall maintain the confidentiality of any information provided in confidence by the competition authority of the other Party.

2. The competition authority of a Party shall not disclose such information to any entity that is not authorized by the competition authority providing the information.

Article 11.8 : Consultation

1. To foster mutual understanding between the Parties or to address specific matters that arise under this Chapter and without prejudice to the autonomy of each Party to develop, maintain and enforce its competition laws and policies, a Party shall, upon request of the other Party, enter into consultations on issues raised by the requesting Party. In its request, the Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.

2. The Party to which a request for consultations has been addressed shall accord sympathetic consideration to the concerns of the other Party.

Article 11.9 : Technical Assistance

The Parties may engage in technical assistance activities subject to their reasonably available resources in the field of competition, including:

(a) exchange of experience regarding the promotion and enforcement of competition laws and policies;

(b) exchange of publicly available information about competition laws and policies;

(c) exchange of officials for training purposes;

(d) exchange of consultants and experts on competition laws and policies;

(e) participation of officials as lecturers, consultants, or participants at training courses on competition laws and policies;

(f) participation of officials in advocacy programs;

(g) exchange of information and experiences on activities related to competition advocacy and the promotion of competition culture; and

(h) any other form of technical cooperation as agreed by the Parties.

Article 11.10 : Dispute Settlement

The provisions of Chapter 15 (Dispute Settlement) shall not apply to any matter arising under this Chapter.

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Article 11.11 : Definitions

For the purposes of this Chapter:

competition authority means:

(a) for Viet Nam, Vietnam Competition Authority and Vietnam Competition Council; and

(b) for Korea, the Korea Fair Trade Commission;

or their respective successors; and

competition laws means:

(a) for Viet Nam, *Competition Law of Viet Nam* and its implementing regulations;

(b) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations; and

(c) any change that the above-mentioned legislation may undergo after the entry into force of this Agreement.

CHAPTER 12
INTELLECTUAL PROPERTY

Article 12.1 : Objectives

The objectives of this Chapter are to:

(a) enhance the role of intellectual property in promoting economic and social development, particularly in relation to technological innovation, transfer and dissemination of technology and trade;

(b) reduce impediments to trade and investment through effective and adequate creation, utilization, protection and enforcement of intellectual property rights, taking into account the different levels of economic development and capacity as well as differences in their national legal systems;

(c) maintain an appropriate balance between the rights of intellectual property owners and the legitimate interests of users and the community in subject matters protected by intellectual property; and

(d) ensure that the intellectual property rights are effectively enforced with a view, *inter alia*, to eliminating trade in goods infringing intellectual property rights and that measures and procedures for enforcement do not themselves become barriers to legitimate trade.

Article 12.2 : General Principles

1. Each Party shall provide adequate, effective, and non-discriminatory protection of intellectual property rights, and provide for appropriate measures for the enforcement of such rights.

2. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals[1] of the other Party treatment no less favorable than that it accords to its own nationals with regard to the protection[2] and enjoyment of such intellectual property rights and any benefit derived from such rights in accordance with Articles 3 and 5 of the TRIPS Agreement.

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[1] For the purposes of this Article, the term "nationals" shall have the same meaning as in the TRIPS Agreement.

[2] For the purposes of this paragraph, "protection" shall have the same meaning as in the TRIPS Agreement, and shall include:

(a) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter; and

(b) the rights and obligations concerning encrypted program-carrying satellite signals set out in Article 12.8.

3. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

4. Each Party shall recognize the underlying public policy objectives of national systems for the protection of intellectual property, including developmental and technological objectives. Nothing in this Chapter shall be construed to prevent a Party from taking any action which it considers necessary for protection of its essential security interests.

Article 12.3 : Affirmation of International Agreement

1. Each Party affirms its existing rights and obligations under the TRIPS Agreement and other intellectual property agreements to which both Parties are party. Nothing in this Chapter shall derogate from existing rights and obligations that the Parties have to each other under such agreements.

2. Each Party will make reasonable efforts to ratify or accede to the following agreements:

(a) the *World Intellectual Property Organization* (hereinafter referred to as "WIPO") *Copyright Treaty* (1996); and

(b) the *WIPO Performances and Phonograms Treaty* (1996).

When a Party intends to accede to any of the treaties above, it may seek cooperation from the other Party to support its accession to and implementation of such treaties.

Article 12.4 : More Extensive Protection

Each Party may, but shall not be obliged to, provide more extensive protection for intellectual property rights under its domestic laws and regulations than this Chapter requires, provided that such protection does not contravene this Chapter.

Article 12.5 : Trademarks

Trademarks Protection

1. Each Party shall ensure adequate and effective protection of trademark in accordance with the TRIPS Agreement. However, neither Party may deny registration of a trademark solely on the grounds that the sign of which it is composed is figurative elements or the shape of goods or of their packaging.

2. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs, for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such

use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed.

Exceptions to Trademarks Rights

3. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

Well-Known Trademarks

4. Neither Party may require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party.

5. Article 6*bis* of the *Paris Convention for the Protection of Industrial Property* (1967) shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark[3], whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

6. Each Party shall provide for appropriate measures to refuse an application or cancel a registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for identical or similar goods or services, if the use of that trademark is likely to:

(a) cause confusion with;

(b) mislead, or deceive the connection between the trademark with the owner of; or

(c) cause harm to the reputation of,

the prior well-known trademark.

The Parties are encouraged to apply the same measures, *mutatis mutandis*, to goods or services that are related to those identified by the well-known trademark.

Registration and Applications of Trademarks

7. Each Party shall provide a system for the registration of trademarks, in which the reasons for a refusal to register a trademark shall be communicated in writing and may be provided electronically to the applicant, who will have the opportunity to contest such refusal and to judicially appeal a final refusal.

8. Each Party shall introduce the possibility to oppose trademark applications.

[3] For the purposes of determining whether a mark is well-known, neither Party may require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

9. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

Article 12.6 : Protection against Unfair Competition

1. Each Party shall provide effective protection against unfair competition. Any act of competition contrary to honest practices in industrial or commercial matters constitutes an act of unfair competition. The following in particular shall be prohibited:

(a) all acts of such a nature as to create confusion by any means whatever with the establishment, the goods, or the industrial or commercial activities, of a competitor;

(b) false allegations in the course of trade of such a nature as to discredit the establishment, the goods, or the industrial or commercial activities, of a competitor;

(c) indications or allegations the use of which in the course of trade is liable to mislead the public as to the nature, the manufacturing process, the characteristics, the suitability for their purpose, or the quantity, of the goods; and

(d) acts of using, or acquiring or holding the right to use, a domain name identical with or confusingly similar to well-known trademark in each Party for the purposes specified in that Party's domestic laws and regulations, such as the intention to gain unfair profit or to cause damage to another person.

2. Each Party shall ensure in its domestic laws and regulations adequate and effective protection of undisclosed information in accordance with Article 39 of the TRIPS Agreement.

3. Each Party shall establish appropriate remedies to prevent or punish acts of unfair competition. In particular, each Party shall ensure that any person that considers its business interests to be damaged by an act of unfair competition may bring legal action and request suspension or prevention of the act, destruction of the goods which constitute the act, removal of materials and implements used for the act, or damages to compensate for the injury which result from the act, unless otherwise provided for in the domestic laws and regulations of the Party.

Article 12.7 : Patents

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application.

2. Each Party may exclude from patentability:

(a) inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal, or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its domestic laws and regulations;

(b) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and

(c) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.

3. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

4. Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

(a) was made or authorized by the patent applicant, or made without authorization by the patent applicant in accordance with its domestic laws and regulations[4]; and

(b) occurred within six months prior to the date of filing of the application in the territory of the Party.

Accelerated Examination

5. Each Party may, in accordance with domestic laws and regulations, provide an applicant with accelerated examination for the patent application on conditions that the claimed invention is:

(a) being practiced after publication of the application by a person, other than the applicant; or

(b) being practiced or being prepared to practice by the patent applicant.

Article 12.8 : Copyright and Related Rights

Protection of Copyright and Related Rights

[4] The Parties agree to review the expansion of the exceptions to the novelty and inventiveness requirements for patentability contained in this subparagraph, when necessary.

1. Each Party shall provide that authors, performers, producers of phonograms and broadcasting organizations have the right to authorize or prohibit all reproductions of their works, performances, phonograms and broadcasts, in any manner or form.

2. Each Party shall provide that persons[5] that directly or indirectly use phonograms already published for commercial purposes for broadcasting are not required to obtain permission but must pay remunerations[6] to performers and producers of phonograms.

Collective Management of Rights

3. The Parties recognize the importance of collective management societies for copyright and related rights, in order to ensure an effective management of the rights entrusted to them, and an equitable distribution of the collected remunerations, which are proportional to the utilization of the works, performances, or phonograms, in a context of transparency and good management practices, according to the laws and regulations of each Party.

4. Each Party shall endeavor to facilitate the establishment of arrangements between their respective collecting societies for the purposes of mutually ensuring easier access to and delivery of content between the Parties, as well as ensuring mutual transfer of royalties for use of the Parties' works or other copyright-protected subject matters. Each Party shall endeavor to improve transparency with respect to the execution of the task of their respective collecting societies.

Protection of Encrypted Program-Carrying Satellite Signals

5. Each Party shall provide administrative or criminal measures in accordance with its domestic laws and regulations for the following actions:

(a) to manufacture, assemble, modify, import, export, sell, lease, or otherwise distribute a device or system, knowing or having reason to know that the device or system is primarily of assistance in decoding an encrypted program-carrying satellite signal without the authorization of the lawful distributor of such signal; and

(b) willfully to receive, or further distribute, a program-carrying signal that originated as an encrypted satellite signal knowing that it has been decoded without the authorization of the lawful distributor of the signal.

Limitation and Exceptions

6. Each Party shall confine limitations or exceptions to the exclusive rights granted to the right holders referred to in this Article in certain special cases that do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the right holders.

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[5] "Persons" shall be understood as natural or juridical persons.

[6] The remuneration shall be paid under the terms agreed between the user and the performers or producers of phonograms or otherwise determined in accordance with the domestic laws and regulations of each Party.

Article 12.9 : Enforcement of Intellectual Property Rights

General Obligation

1. The Parties recognize the importance of providing for the enforcement of intellectual property rights as set out in the TRIPS Agreement and in particular Articles 41 through 61 thereof.

Presumption of Authorship or Ownership

2. In civil, criminal, and if applicable, administrative proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person whose name is indicated in the usual manner is the right holder in the work, performance, phonogram or broadcast as designated.

Civil and Administrative Procedures and Remedies

3. Each Party shall provide that, in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder damages adequate to compensate for the injury the right holder has suffered as a result of the infringement of that person's intellectual property right by an infringer who knowingly, or with reasonable grounds to know, engages in infringing activity.

4. Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, patent infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and reasonable attorney's fees, as provided for under that Party's domestic laws and regulations.

5. In civil judicial proceedings, each Party shall, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in cases of trademark counterfeiting, establish or maintain pre-established damages. The pre-established damages shall be set out in an amount sufficient to compensate the right holder for the harm caused by the infringement.[7]

6. In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials, and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.[8]

[7] Neither Party is required to apply this paragraph to actions for infringement against a Party or a third party acting with the authorization or consent of a Party.

[8] A Party may fulfill this obligation by provisional measures.

7. Each Party shall provide that in relation to civil proceedings concerning the enforcement of intellectual property rights, its judicial authorities have the authority to impose sanctions on parties, their counsel, experts, or other persons subject to the court's jurisdiction, for violation of judicial orders regarding the protection of confidential information produced or exchanged in a proceeding.

8. Each Party shall endeavor, as necessary, to improve its judicial system with a view to providing effective civil remedies against infringement of intellectual property rights.

Provisional Measures

9. Each Party shall provide that its judicial authorities have the authority to order prompt and effective provisional measures on request. The judicial authorities shall also have the authority to adopt provisional measures *inaudita altera parte*, where appropriate, in particular, where any delay is likely to cause irreparable harm to the right holder, or where there is demonstrable risk of evidence being destroyed.

10. Each Party shall provide that its judicial authorities have the authority to require the applicant, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant's right is being infringed or that such infringement is imminent, and to order the applicant to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

Special Requirements Related to Border Measures

11. Each Party shall provide that any right holder initiating procedures for its competent authorities to suspend release of counterfeit trademark or pirated copyright goods[9] into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the laws and regulations of the country of importation, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficiently detailed description of goods to make the suspected goods readily recognizable by its competent authorities.

12. Each Party may, without prejudice to that Party's domestic laws and regulations pertaining to the privacy or the confidentiality of information, authorize that Party's competent authorities, where they have detained, or seized, goods suspected of infringing an intellectual property right, to provide a right holder who has filed a request for assistance with information about goods that could assist them in pursuing a remedy. This information may include the description and quantity of the goods, the name and address of the consignor, importer, exporter or consignee, and, if known, the country of origin of the goods and the name and address of the manufacturer of the goods.

13. Each Party shall provide that goods that have been suspended from release by its customs authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed or disposed of outside the channels of commerce in a manner to avoid any harm to the right

[9] For the purposes of this paragraph, the terms "counterfeit trademark goods" and "pirated copyright goods" shall have the same meanings as referred to in Article 51 of the TRIPS Agreement.

holder. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce.

Criminal Procedures and Remedies

14. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright piracy on a commercial scale. Remedies available shall include imprisonment and/or monetary fines sufficient to provide a deterrent, consistently with the level of penalties applied for crimes of a corresponding gravity.

Special Measures against Repetitive Copyright Infringers on the Internet

15. Each Party shall endeavor to provide measures to curtail repeated copyright and related right infringement on the internet.

Article 12.10 : Cooperation

1. The Parties agree to promote mutual cooperation in the field of intellectual property in order to improve the efficiency and development of their intellectual property systems in a beneficial and balanced manner.

2. Upon request of a Party, the other Party will, to the extent possible and as appropriate, render assistance to the requesting Party in creation, acquisition, protection, utilization and enforcement of intellectual property for domestic innovation and economic development of that Party.

3. The Parties agree to exchange views and information on their legal frameworks, administration, registrations and protection, including information on their efforts to provide effective enforcement, of intellectual property rights.

4. The Parties also agree to cooperate, through their intellectual property offices, on the following issues:

(a) capacity building for officials or experts on intellectual property rights;

(b) intellectual property administration, and registration systems, including publicly accessible databases;

(c) education and public awareness of intellectual property rights;

(d) intellectual property commercialization and technology transfer;

(e) improvement of quality management procedures; and

(f) other areas agreed by the Parties.

5. The Parties, with a view to promoting transparency in their administration systems of intellectual property protection, further agree to cooperate in making available to the public information on applications for and registrations of patents, utility models, industrial designs, trademarks and other subject matters, where appropriate.

6. The Parties also agree to promote dialogue on intellectual property issues by:

(a) designating contact points for implementation of cooperation activities under this Article; and

(b) encouraging interaction between intellectual property stakeholders in order to broaden understanding of each other's intellectual property systems.

7. Cooperation activities shall be conducted on mutually agreed terms and subject to the availability of funds.

Article 12.11 : Definitions

For the purposes of this Chapter, **intellectual property** refers to all categories of intellectual property that are the subject of this Chapter and/or that are under Sections 1 through 7 of Part II of the TRIPS Agreement.

CHAPTER 13
ECONOMIC COOPERATION

Article 13.1 : Basic Principles

1. Recognizing the importance of economic cooperation between the Parties, the Parties shall promote cooperation in areas of mutual interest, taking into account the different levels of development and capacity of the Parties.

2. To promote and facilitate the implementation of economic cooperation, the Parties shall undertake cooperation between their respective governments and, where necessary and appropriate, encourage and facilitate cooperation, where one or both sides are entities other than the governments of the Parties. Based on mutual benefits of the Parties towards the cooperative sectors in which the Parties have mutual interests, the Parties will cooperate on relevant forms of activities.

3. Reaffirming the value of ongoing economic cooperation initiatives between the Parties, the Parties shall respect and encourage their existing economic cooperation under frameworks other than this Agreement.

4. The Parties acknowledge the provisions to encourage and facilitate economic cooperation as provided for in this Agreement in accordance with their respective domestic laws and regulations.

Article 13.2 : Sectors of Cooperation

1. The Parties, on the basis of mutual benefit, shall explore and undertake cooperative activities.

2. Sectors related to industry may include:

(a) automotive;

(b) steel and metal;

(c) petrochemicals;

(d) electronics;

(e) machinery;

(f) garment, textiles and footwear;

(g) distribution and logistics; and

(h) other sectors of cooperation as may be agreed by the Parties.

3. Sectors related to agriculture, fishery and forestry may include:

(a) livestock and crop production;

(b) horticulture;

(c) improvement of investment conditions in the fields of fisheries and aquaculture;

(d) satisfying the needs of investors of fisheries and aquaculture sectors in accordance with each Party's relevant domestic laws and regulations;

(e) fishery resources management;

(f) forest management;

(g) agro-based and food processing; and

(h) other sectors of cooperation as may be agreed by the Parties.

4. Sectors related to rules and procedures for trade may include:

(a) standards, technical regulations and conformity assessment procedures;

(b) customs procedure;

(c) rules of origin and other aspects of implementation of tariff commitments;

(d) intellectual property; and

(e) other sectors of cooperation as may be agreed by the Parties.

5. Other sectors may include:

(a) supporting policy for small and medium-sized enterprises;

(b) statistics;

(c) fair competition;

(d) infrastructure;

(e) investment;

(f) services related to culture; and

(g) other sectors of cooperation as may be agreed by the Parties.

Article 13.3 : Forms of Cooperation

The forms of economic cooperation may include, but are not limited to:

(a) technical assistance;

(b) training of human resources;

(c) exchange of views and information;

(d) exchange of experts;

(e) seminar and workshop;

(f) design and improvement of institutions;

(g) formulation of sectoral master plan;

(h) formulation of development strategy;

(i) sharing of best practices;

(j) basic study;

(k) joint research and development;

(l) joint trade and investment promotion activities;

(m) model and technology transfer; and

(n) other forms of cooperation as may be agreed by the Parties.

Article 13.4 : Implementation

1. The cooperation shall be implemented in accordance with each Party's domestic laws and regulations.

2. For the purposes of the effective implementation and operation of this Chapter, a Committee on Economic Cooperation (hereinafter referred to as the "Committee") shall be established. The Parties shall conclude an implementing arrangement setting out the forms and functions of the Committee.

3. The Parties shall undertake cooperation projects at mutually agreed periods of time. The implementation of such projects shall be monitored and reviewed by the Committee to ensure their effective implementation.

4. Taking into account the different levels of development and capacity, the Parties shall contribute appropriately to the cost of implementation, according to mutual agreement.

Funding for implementation of cooperation sectors shall be set out in detail in the implementing arrangement.

Article 13.5 : Resources for Economic Cooperation

1. The Parties shall cooperate to employ the most effective means for the implementation of this Chapter.

2. The Parties shall endeavor to make available necessary financial and other resources for the implementation of economic cooperation under this Chapter in accordance with their respective domestic laws and regulations.

3. Funding for economic cooperation under this Chapter shall be borne according to mutual agreement, taking into account the different levels of development of the Parties.

ANNEX 13-A

COOPERATION IN SERVICES RELATED TO CULTURE

1. For the purposes of mutual benefits, recognizing that cooperation contributes to the enhancement of understanding between the Parties and the development of their services industries, the Parties shall endeavor to cooperate in service sectors, such as audio-visual, tourism, entertainment (including theater, live bands and circus services), cultural heritage, museum and library services.

2. With a view to improving relevant industries' development, in accordance with domestic laws and regulations, the cooperation shall be facilitated through the information and experience exchange as well as support for capacity building, with regard to each Party's domestic policies, standard technologies, and relevant laws and regulations.

CHAPTER 14
TRANSPARENCY

Article 14.1 : Publication

1. Each Party shall ensure that its domestic laws, regulations, procedures and administrative rulings of general application relating to any matter covered by this Agreement are promptly published or otherwise made publicly available.

2. To the extent possible, each Party, in accordance with its domestic laws and regulations, shall:

(a) publish in advance measures referred to in paragraph 1 that it proposes to adopt; and

(b) provide interested persons and the other Party with a reasonable opportunity to comment on such proposed measures.

3. With respect to domestic laws and regulations of general application[1] relating to any matter covered by this Agreement, each Party shall publish such laws and regulations in a single official journal[2] of national circulation and shall encourage their distribution through additional outlets.

4. With respect to draft laws and regulations of general application[3] proposed by its central level of government respecting any matter covered by this Agreement that are published in accordance with subparagraph 2(a), each Party should in most cases publish such proposed laws and regulations not less than 40 days before the date public comments are due.

Article 14.2 : Provision of Information

Upon request of a Party, the other Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure referred to in Article 14.1 that the requesting Party considers might affect the operation of this Agreement.

Article 14.3 : Administrative Proceedings

[1] For the purposes of this paragraph, "regulations of general application" means, for Viet Nam, Orders and Decisions of the State President, Decrees of the Government, Decisions of the Prime Minister, and Ministerial Circulars and for Korea, Presidential Decrees, Ordinances of the Prime Minister, and Ministerial Ordinances.

[2] For the purposes of this paragraph, "single official journal" means, for Viet Nam, its Official Gazette.

[3] For the purposes of this paragraph, "regulations of general application" means, for Viet Nam, Decrees of the Government, Decisions of the Prime Minister, and Ministerial Circulars, and for Korea, Presidential Decrees, Ordinances of the Prime Minister, and Ministerial Ordinances.

With a view to administering in a consistent, impartial and reasonable manner its domestic laws, regulations, procedures and administrative rulings of general application relating to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings, in which these measures are applied to particular persons, goods or services of the other Party in specific cases, that:

(a) wherever possible, in accordance with its applicable domestic laws and regulations, persons of the other Party that are directly affected by a proceeding are provided reasonable notice, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

(b) persons of the other Party that are directly affected by a proceeding are afforded a reasonable opportunity to present facts and arguments in support of 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 domestic laws and regulations.

Article 14.4 : Review and Appeal

1. In accordance with its domestic laws and regulations, each Party shall establish or maintain judicial or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of administrative actions relating to any matter covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

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

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

(b) a decision based on the evidence and submissions of record or, where required by its domestic laws and regulations the record compiled by the administrative authority.

3. Each Party shall ensure, subject to appeal or further review as provided for in its domestic laws and regulations, that any decision referred to in subparagraph 2(b) shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

Article 14.5 : Definitions

For the purposes of this Chapter:

administrative ruling of general application means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

(a) a determination or ruling made in an administrative proceeding that applies to a particular person, good, or service of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice.

CHAPTER 15
DISPUTE SETTLEMENT

Article 15.1 : Objective

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

2. The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter raised in accordance with this Chapter.

Article 15.2 : Scope

1. Except as otherwise provided for in this Agreement or agreed by the Parties, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the interpretation or application of this Agreement wherever a Party considers that:

(a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

(b) the other Party has otherwise failed to carry out its obligations under this Agreement.

2. Notwithstanding paragraph 1, this Chapter shall not apply to Chapters 5 (Sanitary and Phytosanitary Measures), 11 (Competition) and 13 (Economic Cooperation), Article 8.19 (Renegotiation Based on the Negative List Approach), and Annex 3-B (Treatment for Certain Goods).

Article 15.3 : Choice of Forum

1. Where a dispute regarding any matter arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.

2. Once the complaining Party has requested the establishment of, or referred a matter to, a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora, unless the forum selected fails for procedural or jurisdictional reasons to initiate a dispute settlement proceeding.

Article 15.4 : Consultations

1. Each Party may request consultations with respect to any matter relating to the interpretation and application of this Agreement, pursuant to paragraph 1 of Article 15.2.

2. A request for consultations shall be submitted in writing and shall give the reasons for the request, including the identification of the specific measure or other matter at issue and an indication of the legal basis for the complaint.

3. If a request for consultations is made, the Party complained against shall reply within 10 days of the date of the receipt of the request. The Parties shall enter into consultations in good faith within a period of no more than 30 days of the date of receipt of the request with a view to reaching a mutually satisfactory solution. Consultations shall take place, unless the Parties otherwise agree, in the territory of the Party complained against.

4. In cases of urgency, including those concerning perishable goods, the Parties shall enter into consultations within a period of no more than 15 days of the date of receipt of the request by the Party complained against.

5. Upon initiation of consultations, the Parties shall provide information to enable the examination of how the measure at issue might affect the interpretation and application of this Agreement, and give confidential treatment to the information exchanged during consultations.

6. Consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Agreement or other proceedings.

Article 15.5 : Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time by agreement of the Parties and be terminated at any time upon request of either Party.

2. If the Parties agree, good offices, conciliation, or mediation may continue while the proceedings of the arbitration panel provided for in this Chapter are in progress.

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

Article 15.6 : Establishment of the Arbitration Panel

1. The complaining Party that made a request for consultations under Article 15.4 may request in writing the establishment of an arbitration panel to the Party complained against,

(a) if the Party complained against does not enter into such consultations within 30 days, or within 15 days in cases of urgency including those concerning perishable goods, of the date of receipt of the request for such consultations; or

(b) if the Parties fail to resolve the dispute through such consultations within 60 days, or within 30 days in cases of urgency including those concerning perishable goods, of the date of receipt of the request for such consultations.

2. The request for the establishment of an arbitration panel shall be made in writing to the Party complained against. The complaining Party shall identify in its request, the measure or other matter at issue, and the factual and legal basis for the complaint sufficient to present the problem clearly.

Article 15.7 : Terms of Reference of the Arbitration Panel

Unless the Parties otherwise agree within 20 days of the date of receipt of the request for the establishment of an arbitration panel, the terms of reference of the arbitration panel shall be:

> "To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 15.6, to make findings together with the reasons on the compatibility of the measure with this Agreement, and to issue a written report containing the reasons for the findings for the resolution of the dispute."

Article 15.8 : Composition of the Arbitration Panel

1. Unless otherwise agreed by the Parties, an arbitration panel shall consist of three arbitrators.

2. Each Party shall appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitration panel within 30 days of the date of receipt of the request for the establishment of the arbitration panel. The Parties shall endeavor to agree on and appoint the third arbitrator who shall serve as the chair of the arbitration panel within 45 days of the date of receipt of the request for the establishment of the arbitration panel, taking into account the candidates proposed. If the Parties fail to agree on and appoint the third arbitrator within 45 days, the Parties shall meet within seven days and select the chair by lot from the list of candidates proposed by both Parties.

3. The candidates for the third arbitrator referred to in paragraph 2 shall not be nationals of either Party, nor have their usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

4. The date of the establishment of an arbitration panel shall be the date on which the third arbitrator is appointed.

5. All arbitrators shall have expertise or experience in law, international trade or other matters relating to this Agreement, or in the resolution of disputes arising under international trade agreements. Each arbitrator shall be independent, serve in his or her individual

capacities and not be affiliated with, nor take instructions from, either Party or organization related to the dispute, and shall comply with Annex 15-B.

6. Where a Party considers that an arbitrator does not comply with the requirements of Annex 15-B, the Parties shall consult and replace, if so agreed, that arbitrator in accordance with paragraph 7.

7. If an arbitrator appointed under this Article resigns or becomes unable to participate in the proceedings, or is to be replaced according to paragraph 6, a successor shall be selected within 15 days in accordance with the appointment method provided for in paragraphs 2 and 3, *mutatis mutandis*. The successor shall have all the powers and duties of the original arbitrator. The work of the arbitration panel shall be suspended for a period beginning on the date the arbitrator resigns or becomes unable to participate in the proceeding, or is to be replaced according to paragraph 6. The work of the arbitration panel shall resume on the date the successor is appointed.

Article 15.9 : Proceedings of the Arbitration Panel

1. The arbitration panel shall meet in closed sessions. The Parties shall be present at the meetings only when invited by the arbitration panel to appear before it.

2. The Parties shall be given the opportunity to provide at least one written submission and to attend any of the presentations, statements or rebuttals in the proceedings. All information provided or written submissions made by a Party to the arbitration panel, including any comments on the interim report and responses to questions put by the arbitration panel, shall be made available to the other Party.

3. A Party asserting that a measure of the other Party is inconsistent with this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

4. The arbitration panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory resolution.

5. The arbitration panel shall interpret this Agreement in accordance with the customary rules of interpretation of public international laws including the *Vienna Convention on the Law of Treaties*, taking due account of the interpretation adopted by the Joint Committee in accordance with paragraph 4 of Article 17.1 (Joint Committee) and of the fact that the Parties shall perform this Agreement in good faith and avoid circumvention of their obligations.

6. The arbitration panel shall aim to make its decisions, including its reports, by consensus but may also make its decisions, including its report, by majority vote.

7. Upon request of a Party, or on its own initiative, the arbitration panel may seek information from any relevant source and may consult experts to obtain their opinion or advice on certain aspects of the matter. The arbitration panel shall provide the Parties with a

copy of any advice or opinion obtained and an opportunity to provide comments.

8. The deliberations of the arbitration panel and the documents submitted to it shall be kept confidential.

9. Notwithstanding paragraph 8, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential information and written submissions delivered by the other Party to the arbitration panel which the other Party has designated as confidential. Where a Party has provided information or written submissions designated to be confidential, that Party shall, within 20 days of a request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.

10. The reports of the arbitration panel shall be drafted without the presence of the Parties. The arbitration panel shall base its report on the relevant provisions of this Agreement, and the submissions and arguments of the Parties, and may take into account any other relevant information provided to the arbitration panel.

11. The reports of the arbitration panel shall contain both the descriptive parts summarizing the submissions and/or arguments of the Parties, and the findings and determinations of the arbitration panel. If the Parties agree, the arbitration panel may make recommendations for resolution of the dispute in its reports. The findings and determinations and, if applicable, any recommendations of the arbitration panel cannot add to or diminish the rights and obligations of the Parties provided for in this Agreement.

12. The venue for the arbitration panel proceedings shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the capitals of the Parties with the first meeting of the arbitration panel proceedings to be held in the capital of the Party complained against.

Article 15.10 : Suspension or Termination of Proceedings

1. Where the Parties agree, the arbitration panel may suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Upon request of a Party, the arbitration panel proceedings shall be resumed after such suspension. In the event of such suspension, the timeframes regarding the work of the arbitration panel shall be extended by the amount of time that the work was suspended. If, in any case, each period of the suspension of the work of the arbitration panel exceeds 12 months, the authority of the arbitration panel shall lapse unless the Parties otherwise agree. This lapse shall not prejudice the rights of the complaining Party to request, at a later stage, the establishment of an arbitration panel on the same subject matter.

2. The Parties may agree to terminate the proceedings of an arbitration panel by jointly so notifying the chair of the arbitration panel at any time before the issuance of the final report to the Parties.

3. Before the arbitration panel makes its decision, it may, at any stage of the proceedings, propose to the Parties that the dispute be settled amicably.

Article 15.11 : Interim Report

1. Unless the Parties otherwise agree, the arbitration panel shall, within 90 days of the date of the establishment of the arbitration panel, issue to the Parties an interim report containing the descriptive parts, the findings and determinations, and, if applicable, any recommendations as to:

(a) whether the measure at issue is inconsistent with the obligations of this Agreement; or

(b) whether a Party has otherwise failed to carry out its obligations under this Agreement,

as well as the applicability of the relevant provisions and the basic rationale behind any findings.

2. Where the arbitration panel considers that the deadline for interim report cannot be met, it may extend the period with the consent of the Parties with the written notification stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances should the interim report be issued later than 120 days after the date of the establishment of the arbitration panel.

3. Either Party may submit written comments to the arbitration panel on its interim report within 15 days of the issuance of the report. After considering any written comments by the Parties on the interim report, the arbitration panel may modify its report and make any further examination it considers appropriate.

Article 15.12 : Final Report

1. Unless the Parties otherwise agree, the arbitration panel shall issue a final report to the Parties within 30 days of the date of issuance of the interim report.

2. Where the arbitration panel considers that the deadline for its final report cannot be met, it may extend the period with the consent of the Parties with the written notification stating the reasons for the delay and the date on which the panel plans to issue its final report. Under no circumstances should the final report be issued later than 150 days after the date of the establishment of the arbitration panel.

3. In cases of urgency, including those concerning perishable goods, the arbitration panel shall make every effort to issue its interim and final reports within half of the respective time periods under paragraph 1 of Article 15.11 and paragraph 1 of Article 15.12.

Article 15.13 : Implementation of the Final Report

1. The determinations of the final report of the arbitration panel shall be final and binding on the Parties and shall not be subject to appeal.

2. If, in its final report, the arbitration panel determines that the Party complained against has not conformed to its obligations under the relevant provisions of this Agreement, unless the Parties otherwise agree, the Party complained against shall eliminate the non-conformity immediately, or if this is not practicable, within a reasonable period of time.

3. The reasonable period of time referred to in paragraph 2 shall be mutually agreed by the Parties. Where the Parties fail to agree on the reasonable period of time within 45 days of the date of issuance of the final report of the arbitration panel, either Party may refer the matter to the original arbitration panel, which shall determine the reasonable period of time.

4. The Party complained against shall notify to the complaining Party the implementing measures that it has taken to comply with the determinations of the arbitration panel, before the expiry of the reasonable period of time agreed by the Parties or determined by the original arbitration panel in accordance with paragraph 3. Where there is disagreement between the Parties as to whether the Party complained against has eliminated the non-conformity as determined in the final report of the arbitration panel within the reasonable period of time as determined pursuant to paragraph 3, either Party may refer the matter to the original arbitration panel.

Article 15.14 : Non–Implementation, Compensation and Suspension of Concessions or Other Obligations

1. If the Party complained against fails to notify the implementing measures before the expiry of the reasonable period of time, or notifies to the complaining Party that implementation is impracticable, or the arbitration panel to which the matter is referred pursuant to paragraph 4 of Article 15.13 determines that the Party complained against has failed to eliminate the non-conformity within the reasonable period of time, the Party complained against shall, if so requested, enter into negotiations with the complaining Party with a view to reaching a mutually satisfactory compensation.

2. If there is no agreement on satisfactory compensation within 20 days of the date of receipt of the request mentioned in paragraph 1, the complaining Party may, at any time, provide written notice to the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement. The complaining Party may begin suspending concessions or other obligations 30 days after the notification of such suspension. The notification of suspension shall not be made within 20 days of the date of receipt of the request mentioned in paragraph 1.

3. The compensation referred to in paragraph 1 and the suspension referred to in paragraph 2 shall be temporary measures. Neither compensation nor suspension is preferred to full elimination of the non-conformity as determined in the report of the arbitration panel. The suspension shall only be applied until such time as the non-conformity is fully eliminated or a mutually satisfactory solution is reached.

4. In considering what concessions or other obligations to suspend pursuant to paragraph 2:

(a) the complaining Party should first seek to suspend concessions or other obligations with respect to the same sector or sectors as that in which the report of the arbitration panel referred to in Article 15.12 has found a failure to comply with the obligations under this Agreement;

(b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations with respect to the same sector or sectors, it may suspend concessions or other obligations with respect to other sectors. The notification of such suspension pursuant to paragraph 2 shall indicate the reasons on which it is based; and

(c) the level of suspension referred to in paragraph 2 shall be equivalent to the level of the nullification or impairment.

5. If the Party complained against considers that the requirements for the suspension of concessions or other obligations by the complaining Party set out in paragraph 2, 3, or 4 have not been met, it may refer the matter to an arbitration panel.

6. The arbitration panel that is established for the purposes of this Article or Article 15.13 shall, wherever possible, have, as its arbitrators, the arbitrators of the original arbitration panel. If this is not possible, then the arbitrators of the arbitration panel that is established for the purposes of this Article or Article 15.13 shall be appointed pursuant to Article 15.8. The arbitration panel established under this Article or Article 15.13 shall issue its report to the Parties within 20 days on the reasonable period of time and 45 days on the other issues after the date when the matter is referred to it. When the arbitration panel considers that it cannot issue its report within the aforementioned periods, the relevant period may be extended by the arbitration panel for a maximum of 30 days with the consent of the Parties. The report shall be binding on the Parties.

Article 15.15 : Rules of Procedure

1. Dispute settlement proceedings under this Chapter shall be governed by the Rules of Procedure for Arbitration set out in Annex 15-A. The Parties in consultation with the arbitration panel may agree to adopt additional rules of procedures not inconsistent with the provisions of the Annex.

2. Any period of time or other rule of procedure for arbitration panel provided for in this Chapter and Annex 15-A may be modified by mutual consent of the Parties. The Parties may also agree at any time not to apply any provision of this Chapter.

Article 15.16 : Expenses

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

2. Unless the Parties otherwise agree, the costs of the chair of the arbitral panel and other expenses associated with the conduct of its proceedings shall be borne in equal shares by the Parties.

Article 15.17 : Annexes

Annexes 15-A and 15-B shall form an integral part of this Chapter.

Article 15.18 : Definitions

For the purposes of this Chapter:

arbitration panel means a panel established under Article 15.6;

arbitrator means a member of an arbitration panel established under Article 15.6;

candidate means an individual who is under consideration for appointment as the third arbitrator under Article 15.8;

complaining Party means a Party that requests the establishment of an arbitration panel under Article 15.6;

Party complained against means the Party that is alleged to be in violation of this Agreement, as referred to in Article 15.2; and

proceeding, unless otherwise specified, means an arbitration panel proceeding under this Chapter.

ANNEX 15-A

RULES OF PROCEDURE FOR ARBITRATION

Logistical Administration

1. In case the arbitration panel proceedings are held in the territory of a Party, that Party shall be in charge of the logistical administration of arbitration proceedings, in particular the organisation of hearings, unless the Parties otherwise agree.

Notifications

2. Any request, notice, written submissions or other documents delivered by either Party or the arbitration panel shall be transmitted by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the sending thereof.

3. A Party shall provide a copy of each of its written submissions to the other Party and to each of the arbitrators. A copy of the document shall also be provided in electronic format.

4. All notifications shall be made and delivered to the Ministry of Industry and Trade of Viet Nam and to the Ministry of Trade, Industry, and Energy of Korea, respectively.

5. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

6. If the last day for delivery[1] of a document falls on a legal holiday of either Party, the document may be delivered on the next business day.

First Submissions

7. The complaining Party shall deliver its first written submission no later than 30 days after the date of the establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 30 days after the date of receipt of the complaining Party's first written submission.

Operation of Arbitration Panels

8. The chair of the arbitration panel shall preside at all of its meetings. The arbitration panel may delegate to the chair authority to make administrative and procedural decisions.

[1] For greater certainty, for the purposes of this Annex, the delivery date is the date on which documents that have been submitted arrive at the intended place.

9. Except as otherwise provided for in this Chapter, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions or computer links.

10. Only arbitrators may take part in the deliberations of the arbitration panel, but the arbitration panel may permit assistants of the arbitrators to be present during such deliberations.

11. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitration panel and shall not be delegated.

12. Where a procedural question arises that is not covered by this Chapter, the arbitration panel, after consulting with the Parties, may adopt an appropriate procedure that is not inconsistent with this Chapter.

13. When the arbitration panel considers that there is a need to modify any time periods set out in this Chapter applicable in the proceedings, or to make any other procedural or administrative adjustment in the proceedings, it shall inform the Parties in writing of the reasons for the modification or adjustment with the indication of the period or adjustment needed.

14. Unless the Parties otherwise agree, the remuneration and expenses to be paid to the arbitrators will normally conform to WTO standards.

Hearings

15. Unless the Parties otherwise agree, at least one hearing shall be held. The chair shall fix the date and time of the hearing in consultation with the Parties and the other members of the arbitration panel. The chair of the arbitration panel shall notify the Parties of the date, time and location of the hearing in writing. That information shall also be made publicly available by the Party in charge of the logistical administration of the proceeding, when the Parties decide to make the hearings open to the public in accordance with paragraph 20 of this Annex.

16. The arbitration panel may convene additional hearings if the Parties so agree.

17. All arbitrators shall be present during the entirety of any hearing.

18. Representatives of a Party, advisers to a Party, experts, administration staff, interpreters, translators, court reporters, and assistants of the arbitrators may attend the hearing(s), irrespective of whether the hearings are open to the public or not. Unless otherwise decided by the arbitration panel, only the representatives and advisers of a Party may address the arbitration panel.

19. No later than five days before the date of a hearing, each Party shall deliver to the arbitration panel a list of the names of those persons who will make oral arguments or presentations at the hearing on behalf of that Party and of representatives, advisers, interpreters and translators of that Party who will be attending the hearing.

20. The hearings of the arbitration panels shall be closed to the public. The Parties may decide to open the hearings partially or completely to the public.

21. The arbitration panel shall conduct the hearing in the following manner, ensuring that the complaining Party and the Party complained against are afforded equal time:

argument

(a) argument of the complaining Party; and

(b) argument of the Party complained against.

rebuttal argument

(a) reply of the complaining Party; and

(b) counter-reply of the Party complained against.

22. The arbitration panel may direct questions to either Party or experts at any time during a hearing.

23. The arbitration panel shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to the Parties. The Parties may comment on the transcript, and the arbitration panel will decide whether to reflect those comments.

24. Within 10 days of the date of the hearing, each Party may deliver a supplementary written submission responding to any matter that arises during the hearing.

Questions in Writing

25. The arbitration panel may at any time during the proceedings address questions in writing to a Party or both Parties. The arbitration panel shall deliver the written questions to the Party whom the questions are addressed and shall send a copy of the questions to the other Party.

26. A Party to whom the arbitration panel addresses written questions shall deliver a copy of any written reply to the other Party and to the arbitration panel. Each Party shall be given the opportunity to provide written comments on the reply within seven days of the date of receipt.

Ex Parte Communications

27. There shall be no *ex parte* communications with the arbitration panel concerning matters under consideration by the arbitration panel.

28. No arbitrator may discuss any aspect of the subject matter of the proceedings with a Party or both Parties in the absence of the other arbitrators.

Suspension of Time Periods on Request of Technical Advice

29. The arbitration panel, consulting with the Parties and experts, may determine the time period that the experts are to submit their opinions or advice. If the experts cannot submit their opinions or advice within the period established pursuant to the first sentence of this paragraph, the arbitration panel, consulting with the Parties, may give additional time to experts. In no case this additional period exceeds the half of the period established pursuant to first sentence of this paragraph.

30. When a request is made for a written report of an expert, any time period applicable to the arbitration panel proceedings shall be suspended for a period beginning on the date of delivery of the request and ending on the date the report is delivered to the arbitration panel.

Amicus Curiae Submissions

31. Unless the Parties otherwise agree within three days of the date of the establishment of the arbitration panel, the arbitration panel may receive unsolicited written submissions from interested natural or juridical persons of the Parties, provided that they are made within 10 days of the date of the establishment of the arbitration panel, that they are concise and in no case longer than 15 typed pages, including any annexes, and that they are directly relevant to factual and legal issues under consideration by the arbitration panel.

32. The submissions referred to in paragraph 31 shall contain a description of the person, whether natural or juridical, making the submission, including the nature of its activities and the source of its financing, and specify its nationality or place of establishment and the nature of the interest that person has in the arbitration proceedings. It shall be made in the common working language in accordance with paragraph 34.

33. The arbitration panel shall list in its ruling all the submissions that it has received and that conform to the paragraphs 31 and 32. The arbitration panel shall not be obliged to address, in its ruling, the arguments made in such submissions. Any submission obtained by the arbitration panel under paragraphs 31 through 33 shall be submitted to the Parties for their comments.

Interpretation and Translation

34. Unless otherwise agreed during the consultations referred to in Article 15.4, and no later than the meeting referred to in paragraph 8, the common working language for the proceedings of the arbitration panel shall be English. If a Party decides to use interpretation during the proceedings, the arrangement and the cost shall be borne by that Party.

35. Any document submitted for use in any proceeding 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.

Computation of Time

36. All periods of time laid down in this Chapter shall be counted in calendar days, the first day being the day following the act or fact to which they refer.

37. Where, by reason of the operation of paragraph 6, a Party receives a document on a date other than the date on which the same document is received by the other Party, any period of time the calculation of which is dependent on such receipt shall be calculated from the last date of receipt of such document.

Other Proceedings

38. In accordance with paragraphs 3 and 4 of Article 15.13 and paragraphs 5 and 6 of Article 15.14, the referring Party shall deliver its first written submission within 15 days of the date the referral is made, and the Party complained against shall deliver its written counter-submission within 15 days of the date of receipt of the first written submission.

39. If appropriate, the arbitration panel shall fix the time periods for delivering any further written submissions, including rebuttal written submissions, so as to provide each Party with the opportunity to make an equal number of written submissions subject to the time periods for arbitration panel proceedings set out in Articles 15.13 and 15.14 and this Annex.

40. Unless otherwise provided, this Annex is also applicable to procedures established under Articles 15.13 and 15.14.

Definitions

41. For the purposes of this Chapter:

adviser means a person retained by a Party to advise or assist that Party in connection with the arbitration panel proceeding;

assistant means a person who, under the terms of appointment of an arbitrator, conducts research or provides assistance to that arbitrator; and

representative of a Party means any person appointed by a Party according to its domestic laws and regulations.

ANNEX 15-B

CODE OF CONDUCT FOR ARBITRATORS

Responsibilities to the Process

1. Every candidate and arbitrator shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement proceeding are preserved. Former arbitrators must comply with the obligations established in paragraphs 14 through 17.

Disclosure Obligations

2. Prior to confirmation of his or her appointment as an arbitrator under Article 15.8, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

3. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraph 2 and shall disclose them. The obligation to disclose is a continuing duty which requires an arbitrator to disclose any such interests, relationships or matters that may arise during any stage of the proceeding. The arbitrator shall disclose such interests, relationships or matters by communicating them in writing to the Joint Committee for consideration by the Parties.

Duties

4. Upon appointment, an arbitrator shall perform an arbitrator's duties thoroughly and expeditiously throughout the course of the proceedings.

5. An arbitrator shall carry out all duties fairly and diligently.

6. An arbitrator shall consider only those issues raised in the proceeding and necessary for a decision and shall not delegate the duty to decide to any other person.

7. An arbitrator shall take all appropriate steps to ensure that the arbitrator's assistants and staff are aware of and comply with paragraphs 1, 2, 3, 15, 16 and 17.

8. An arbitrator shall not engage in *ex parte* communications concerning the proceeding in accordance with paragraphs 27 and 28 of Annex 15-A.

Independence and Impartiality of Members of Arbitration Panels

9. An arbitrator shall be independent and impartial. An arbitrator shall act in a fair manner, shall avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamor, loyalty to a Party or fear of criticism.

10. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the arbitrator's duties.

11. An arbitrator shall not use his or her position on the arbitration panel to advance any personal or private interests. An arbitrator shall avoid actions that may create the impression that others are in a special position to influence the arbitrator.

12. An arbitrator shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the arbitrator's conduct or judgement.

13. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the arbitrator's impartiality or that might reasonably create an appearance of impropriety or bias.

Obligations of Former Arbitrators

14. All former arbitrators must avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision or ruling of the arbitration panel.

Confidentiality

15. An arbitrator or former arbitrator shall not at any time disclose or use any non-public information concerning the proceedings, or acquired during the proceedings, except for the purposes of those proceedings and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others, or to affect adversely the interest of others.

16. An arbitrator shall not disclose an arbitration panel ruling or parts thereof prior to its publication.

17. An arbitrator or former arbitrator shall not at any time disclose the deliberations of an arbitration panel, or any arbitrator's view.

Definitions

18. For the purposes of this Chapter:

> **staff**, in respect of an arbitrator, means persons under the direction and control of the arbitrator, other than assistants.

CHAPTER 16
EXCEPTIONS

Article 16.1 : General Exceptions

1. For the purposes of Chapters 2 (National Treatment and Market Access for Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Administration and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), 6 (Technical Barriers to Trade), and 7 (Trade Remedies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 8 (Trade in Services) and 9 (Investment), Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis.*

Article 16.2 : Security Exceptions

1. Nothing in this Agreement shall be construed to:

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

   (b) prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

      (i) 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 purposes of supplying or provisioning a military establishment;

      (ii) relating to fissionable and fusionable materials or the materials from which they are derived;

      (iii) taken so as to protect critical public infrastructure, including communications, power and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructure; or

      (iv) taken in time of domestic emergency, or war or other emergency in international relations; or

   (c) prevent a 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 Joint Committee shall be informed to the fullest extent possible of measures taken under subparagraphs 1(b) and (c) and of their termination.

Article 16.3 : Taxation

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

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency. In the case of a tax convention between Viet Nam and Korea, the competent authorities under that convention shall have sole responsibility for jointly determining whether any inconsistency exists between this Agreement and that convention.

3. Paragraph 2 of Article 16.1 shall apply to taxation measures[1].

4. Notwithstanding paragraph 2, Article 2.2(National Treatment on Internal Taxation and Regulation) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994.

5. Subparagraph 4(h) of Article 9.8(Transfers) shall apply to taxation measures.

6. The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 9-B (Expropriation) and the following considerations:

(a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure or the imposition of a taxation measure in more than one jurisdiction in respect of an investment generally does not in and of itself constitute an expropriation;

(b) a taxation measure that is consistent with internationally recognized tax policies, principles, and practices does not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;

(c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and

(d) a taxation measure does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

[1] For the purposes of this paragraph, the application of paragraph 2 of Article 16.1 to taxation measures refers to Article XIV (d) and (e) of GATS.

7. (a) No investor may invoke Article 9.7(Expropriation and Compensation) as the basis for a claim where it has been determined pursuant to this subparagraph that the measure is not an expropriation. An investor that seeks to invoke Article 9.7(Expropriation and Compensation) with respect to a taxation measure must first provide written request to the competent authorities, at the time that it gives its Notice of Intent under Article 9.17(Notice of Intent to Submit a Claim to Arbitration), for decision on the issue of whether taxation measure is not an expropriation. The request should include the Notice of Intent. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under paragraph 1 of Article 9.19(Submission of a Claim to Arbitration).

(b) For the purposes of this paragraph, **competent authorities** means:

(i) for Viet Nam, the Director General of the General Department of Taxation, Ministry of Finance; and

(ii) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance;

or their respective successors.

8. For the purposes of this Article:

(a) **tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

(b) taxes and taxation measures do not include customs duties as defined in Article 1.5(General Definitions) and measures listed in exceptions (b), (c), (d), and (e) of that definition.

Article 16.4 : Disclosure of Information

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

CHAPTER 17
INSTITUTIONAL AND FINAL PROVISIONS

Section A: Institutional Provisions

Article 17.1 : Joint Committee

1. The Parties hereby establish a Joint Committee.

2. The Joint Committee shall be composed of relevant government officials of each Party and co-chaired by ministerial level officials of the Ministry of Industry and Trade of Viet Nam and the Ministry of Trade, Industry and Energy of Korea, or their respective designees. The Joint Committee shall agree on its meeting schedule and set its agenda.

3. The Joint Committee shall:

   (a) review and monitor the implementation and operation of this Agreement;

   (b) supervise and coordinate the work of all committees, working groups and other bodies established under this Agreement;

   (c) consider ways to further enhance trade and investment relations between the Parties;

   (d) without prejudice to the procedures under Chapter 15 (Dispute Settlement), seek to resolve problems or disputes that may arise relating to the interpretation or application of this Agreement;

   (e) adopt its own rules of procedure; and

   (f) carry out any other function relating to the areas covered by this Agreement as the Parties may agree.

4. The Joint Committee may:

   (a) establish and delegate responsibilities to committees, working groups or other bodies;

   (b) recommend to the Parties amendments to this Agreement;

   (c) adopt interpretations of the provisions of this Agreement; and

   (d) make recommendations.

5. When a Party submits information considered as confidential under its domestic laws and regulations to the Joint Committee, committees, working groups or any other body, the other Party shall treat that information as confidential.

Article 17.2 : Procedures of the Joint Committee

1. Unless the Parties otherwise agree, the Joint Committee shall convene:

   (a) in regular session every year, with such sessions to be held alternately in the territory of each Party; and

   (b) in special session within 30 days of the request of either Party, with such sessions to be held in the territory of the other Party or at such locations as the Parties may agree.

2. The meetings of the Joint Committee may be held in person or, if agreed by the Parties, by any technological means available to them.

3. All decisions of the Joint Committee shall be taken by mutual agreement.

Article 17.3 : Committees and Working Groups

1. The committees, working groups or any other body may be established under the auspices of the Joint Committee.

2. The composition, frequency of meetings, and functions of the committees, working groups or any other body shall be in accordance with the relevant provisions of this Agreement or determined by the Joint Committee consistent with this Agreement.

3. The committees, working groups or any other body shall inform the Joint Committee of their schedule and agenda sufficiently in advance of their meetings. They shall report to the Joint Committee on their activities at each regular meeting of the Joint Committee. The creation or existence of a committee, a working group or any other body shall not prevent either Party from bringing any matter directly to the Joint Committee.

4. The Joint Committee may decide to change or undertake the task assigned to a committee, a working group or any other body or may dissolve a committee, a working group or any other body.

Section B : Final Provisions

Article 17.4 : Contact Points

1. In order to facilitate communications between the Parties on any trade matter covered by this Agreement, the Parties hereby establish the following contact points:

   (a) for Viet Nam, the Ministry of Industry and Trade; and

(b) for Korea, the Ministry of Trade, Industry and Energy;

or their respective successors.

2. Upon request of either Party, the contact point of the other Party shall indicate the office or official responsible for any matter relating to the implementation of this Agreement, and provide the required support to facilitate communications with the requesting Party. Each Party shall notify the other Party of any change in its contact point in due time.

Article 17.5 : Amendments

The Parties may agree, in writing, to amend this Agreement. Any amendment shall enter into force after the Parties exchange written notifications through diplomatic channels certifying that they have completed all necessary domestic legal procedures, on such date as the Parties may agree. The amendments shall form an integral part of this Agreement.

Article 17.6 : Amendments to the WTO Agreement

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provisions of this Agreement, as appropriate, in accordance with Article 17.5.

Article 17.7 : Annexes, Appendices, and Footnotes

The Annexes, Appendices, and footnotes to this Agreement shall form an integral part of this Agreement.

Article 17.8 : Entry into Force

1. The entry into force of this Agreement is subject to the completion of necessary domestic legal procedures by each Party.

2. This Agreement shall enter into force on the first day of the second month, following the date of the exchange of the written notifications through diplomatic channels, by which the Parties inform each other that all necessary domestic legal procedures for the entry into force of this Agreement have been completed, or on such other date as the Parties may agree.

Article 17.9 : Duration

1. This Agreement shall be valid indefinitely.

2. Either Party may notify the other Party of its intention to denounce this Agreement in writing through diplomatic channels.

3. The denunciation shall take effect six months after the notification under paragraph 2.

Article 17.10 : Authentic Texts

This Agreement is drawn up in duplicate in the Vietnamese, Korean and English languages, each of these texts being equally authentic. In case of divergence, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Ha Noi on this 5th day of May in the year 2015

For the Government of the Socialist Republic of Viet Nam:

For the Government of the Republic of Korea:

IMPLEMENTING ARRANGEMENT FOR ECONOMIC COOPERATION PURSUANT TO CHAPTER 13 (ECONOMIC COOPERATION) OF THE FREE TRADE AGREEMENT BETWEEN THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM AND THE GOVERNMENT OF THE REPUBLIC OF KOREA

Introduction

This Arrangement is an economic cooperation work program, designed to describe specific matters relating to Chapter 13 (Economic Cooperation) of the *Free Trade Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Korea* (hereinafter referred to as the "Agreement") without creating any additional legal obligation to the Parties other than those specified in the Agreement. It includes information and concepts regarding cooperation sectors which are agreed upon by the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Korea (hereinafter referred to as the "Parties"). It outlines the leading projects which will be implemented and does not limit cooperation in other unspecified areas as may be agreed by the Parties. It consists of four components (industry; agriculture, fishery and forestry; rules and procedures; and others) agreed in the Agreement, and provides a synopsis for each component which identifies objectives and indicative activities. If deemed necessary, the

Parties may flexibly revise or add diverse activities for economic cooperation which are not set out in this Arrangement according to mutual consent.

The Parties carry out economic cooperation activities under the Agreement in accordance with domestic laws and regulations, taking into account the different levels of development and capacity. The Parties make efforts to foster trade-driven economic growth, and in the long-term, facilitate joint-entry into the global market by building supply chains between the Parties in the Agreement.

The Parties make efforts to start consultations within six months after the date of entry into force of the Agreement to determine and consolidate specific and individual projects at the earliest date possible by concluding separate written agreements such as memorandum of understanding. For the purposes of new project development and project improvement, the governments and related businesses will establish and operate regular channels of communications.

The cost of implementing the economic cooperation activities is estimated at five million U.S. dollars jointly borne by the Parties considering the different levels of development and capacity. Additional cost will be decided upon mutual agreement of the Parties.

Article 1 : Functions of the Committee on Economic Cooperation

1. The Committee on Economic Cooperation under Article 13.4 of the Agreement (hereinafter referred to as the "Committee") shall have the following functions:

(a) seeking prioritization of economic cooperation activities by mutual consent;

(b) inviting, where necessary and appropriate, private sector entities and non-governmental organizations to assist in the development and implementation of economic cooperation activities;

(c) working with other committees or working groups established under the Agreement, in support of the development and implementation of economic cooperation activities;

(d) monitoring, assessing and discussing progress, including development of mechanisms as appropriate, in implementing economic cooperation activities; and

(e) providing annual reports to the Joint Committee under Article 17.1 of the Agreement, describing the Committee's activities unless the Committee decides otherwise.

2. The Committee is composed of representatives of the Parties. Representatives of relevant entities other than the governments of the Parties with the necessary expertise relevant to the issues to be addressed may also be invited by the Committee.

3. The Committee meets at least once a year, unless the Committee decides otherwise.

4. The Committee establishes rules and procedures for the conduct of its work. All decisions of the Committee are taken by consensus, unless the Committee decides otherwise.

5. The Committee may establish working groups to carry out activities for economic cooperation, taking into consideration the sectors and forms to cooperate. The working groups may comprise government or non-government representatives, or both. Each working group may conclude a memorandum of understanding after deciding specific matters necessary for the implementation and report this to the Committee.

Article 2 : Industry

Objective

1. Recognizing that strengthened cooperation in industrial fields and human resource development is an important factor to the social and economic development of the Parties, the Parties agree to cooperate on the basis of parity and mutual benefit in the areas of industry and technology to improve the level of industrial technology.

Indicative Activities

2. Contents of the specific projects to be carried out should be determined later in detail. The areas of common interests are as follows:

(a) promotion of bilateral trade in manufacturing industries such as automotive, electronics, machinery, distribution and logistics, *et cetera*;

(b) exchanging and sharing information on trade, investment, business related laws and regulations and business environment;

(c) improvement of business environment and promotion of business confidence;

(d) support for establishing development policies for manufacturing industries; and

(e) technical assistance on industry.

Article 3 : Agriculture, Fishery and Forestry

Objectives

1. Recognizing high interests in the fields of agriculture, fishery, forestry and food processing, the Parties aim to find common ground that serves the interests of the Parties, and facilitate cooperation through consistent exchanges. The Parties will discuss and develop areas of mutual interest by exploring a possible cooperation channel.

Indicative Activities

2. Contents of specific projects to be carried out in agriculture sector should be determined later in detail. The areas of common interests are as follows:

(a) exchange of information on agricultural and rural development policies;

(b) exchange of experts and cooperation in the field of agriculture and rural development and related technologies;

(c) cooperation in agricultural development with the aim of ensuring food security;

(d) promotion of linkages between public and private sectors;

(e) improvement in legislation and institutions to attract investment in such areas as acquiring land and enhancing transparency in the licensing procedures;

(f) facilitation of investment by the private sector in the field of agriculture; and

(g) technical assistance on agriculture.

3. The Parties discuss areas of mutual interest in the fields of fisheries and aquaculture, and carry out cooperation activities based on mutual agreement. The areas of shared interest are as follows:

(a) improvement of investment conditions in the fields of fisheries and aquaculture;

(b) satisfying the needs of investors of fisheries and aquaculture sectors;

(c) exchange of information on fisheries and aquaculture; and

(d) exchange of views on matters relevant to regional and international fishery organizations.

4. Both Parties discuss areas of mutual interest in the field of forestry, and carry out cooperation activities based on mutual agreement. Contents of specific projects to be carried out should be determined later in detail. The areas of shared interest are as follows:

(a) activities for joint development, utilization and preservation of forest resources; and

(b) technical assistance on forestry.

Article 4 : Rules and Procedures for Trade

Objectives

1. Rules and procedures for trade need to be efficiently put into practice so as to enjoy the benefits of the Agreement. To this end, the Parties aim to ease or remove technical barriers that hinder trade facilitation, and enable smooth trade facilitation through exchanges and support for systems necessary for trade.

Indicative Activities

2. Contents of specific projects to be carried out should be determined later in detail. The areas of common interests are as follows:

(a) standards, technical regulations, and conformity assessment procedures:

(i) joint research for standard cooperation;

(ii) exchange of technical information and experts relating to construction standards;

(iii) operation of training/education programs to raise competency in the area of standards, technical regulation, and conformity assessment procedures;

(iv) implementation of joint actions such as seminars and workshops;

(v) mutual cooperation relating to standards, technical regulation, and conformity assessment procedures for construction and construction materials; and

(vi) technical assistance;

(b) rules of origin and other aspects of implementation of tariff commitments:

(i) basic study and expert training to introduce approved exporter system; and

(ii) technical assistance;

(c) customs procedure:

(i) holding of a seminar on customs modernization and training to enhance efficiency of customs clearance; and

(ii) technical assistance; and

(d) intellectual property:

(i) exchange of views and information on their intellectual property systems, including information on legal frameworks, administration and registrations of intellectual property rights;

(ii) capacity building for officials or experts on intellectual property rights;

(iii) intellectual property administration, automation and registration systems, including publicly accessible databases;

(iv) education and public awareness of intellectual property rights;

(v) intellectual property commercialization and technology transfer;

(vi) quality management system;

(vii) a publicly available electronic database of trademark applications and trademark registrations; and

(viii) promotion of dialogue on intellectual property issues, including:

(A) designating contact points for implementation of cooperation activities; and

(B) encouraging interaction between intellectual property experts in order to broaden understanding of each other's intellectual property systems.

Article 5 : Others

Objectives

1. Enhancing economic fundamentals is required to consistently increase trade, investment and exchanges between the Parties. Therefore, the Parties aim to facilitate both economic development and exchanges by providing support to enhance levels of economic conditions.

Indicative Activities

2. Contents of specific projects to be carried out should be determined later in detail. The areas of common interests are as follows:

(a) supporting policies for small and medium-sized enterprises, including sharing information on policies to support and nurture small and medium-sized enterprises and exchanging experts;

(b) statistics:

(i) diagnosis and consultation on statistics system;

(ii) support for drawing up strategy to develop statistics system; and

(iii) technical assistance;

(c) fair competition:

(i) exchange of experiences regarding the promotion and enforcement of competition laws and policies;

(ii) exchange of publicly available information on competition laws and policies;

(iii) exchange of officials for training purposes;

(iv) exchange of consultants and experts in competition laws and policies;

(v) participation of officials as lecturers, consultants, or participants in training courses on competition laws and policies;

(vi) participation of officials in advocacy programs;

(vii) exchange of information and experiences on activities related to competition advocacy and the promotion of competition culture; and

(viii) any other form of technical cooperation as agreed by the Parties;

(d) investment:

(i) For the purposes of improving investment environment and promoting investment in their territories, the Parties shall closely cooperate in investment facilitation and amicable resolution of investors' grievances;

(ii) A Party shall further cooperate with the other Party in developing, designating or maintaining an agency supporting the complaint settlement for investors of the other Party and their covered investments, whose possible functions are to:

(A) receive and investigate investors' complaints regarding the investment environment of that Party;

(B) provide assistance in resolving difficulties which investors experience in business management; and

(C) if necessary, recommend to the relevant government bodies of that Party to take corrective measures on related affairs and advise on the changes required for resolving investors' complaints and enhancing the investment environment of that Party; and

(e) services related to culture, including exchange of information and experiences.

Article 6 : Entry into Force and Duration

1. This Arrangement shall enter into force on the same date as the entry into force of the Agreement.

2. This Arrangement shall be valid indefinitely.

3. Either Party may notify the other Party of its intention to denounce this Arrangement in writing through diplomatic channels. The denunciation shall take effect six months after such notification.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto, have signed this Arrangement.

DONE in duplicate at Ha Noi on this 5th day of May in the year 2015 in the English language.

For the Government of the Socialist Republic of Viet Nam:

For the Government of the Republic of Korea:

ANNEX 2-A
TARIFF SCHEDULE OF KOREA

SECTION A

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0102292000	For meat	40	B-1
0102392000	For meat	40	B-1
0102909020	For meat	40	B-1
0106202000	Fresh-water tortoises	8	Y-5
0201100000	Carcasses and half-carcasses	40	B-1
0201201000	Short ribs	40	B-1
0201209000	Other	40	B-1
0201300000	Boneless	40	B-1
0202100000	Carcasses and half-carcasses	40	B-1
0202201000	Short ribs	40	E
0202209000	Other	40	E
0202300000	Boneless	40	E
0203110000	Carcasses and half-carcasses	22.5	B-1
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	B-1
0203191000	Streaky pork	22.5	E
0203199000	Other	22.5	E
0203210000	Carcasses and half-carcasses	25	B-1
0203220000	Hams, shoulders and cuts thereof, with bone in	25	B-1
0203291000	Streaky pork	25	Y-10
0203299000	Other	25	Y-10
0206100000	Of bovine animals, fresh or chilled	18	Y-3
0206210000	Tongues	18	Y-3
0206220000	Livers	18	Y-3
0206291000	Tails	18	B-1
0206292000	Feet	18	B-1
0206299000	Other	18	B-1
0206300000	Of swine, fresh or chilled	18	B-1
0206410000	Livers	18	B-1
0206491000	Feet	18	B-1
0206499000	Other	18	B-1
0206800000	Other, fresh or chilled	18	B-1
0206900000	Other, frozen	18	B-1
0207111000	Weighing not more than 550 g	18	B-1
0207119000	Other	18	B-1
0207121000	Weighing not more than 550 g	20	B-1
0207129000	Other	20	B-1
0207131010	Leg	18	E
0207131020	Breast	18	E
0207131030	Wing	18	E
0207131090	Other	18	E
0207132010	Liver	22.5	B-1
0207132090	Other	27	E
0207141010	Leg	20	E
0207141020	Breast	20	E
0207141030	Wing	20	E

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0207141090	Other	20	E
0207142010	Liver	20	Y-3
0207142090	Other	20	Y-3
0207410000	Not cut in pieces, fresh or chilled	18	B-1
0207420000	Not cut in pieces, frozen	18	B-1
0207441000	Cuts	18	B-1
0207451000	Cuts	18	E
0207510000	Not cut in pieces, fresh or chilled	18	B-1
0207520000	Not cut in pieces, frozen	18	B-1
0207541000	Cuts	18	B-1
0207551000	Cuts	18	E
0207601000	*Not cut in pieces, fresh or chilled*	18	B-1
0207602000	Not cut in pieces, frozen	18	B-1
0207603100	Cuts	18	B-1
0207604100	Cuts	18	E
0210110000	Hams, shoulders and cuts thereof, with bone in	25	B-1
0210120000	Bellies (streaky) and cuts thereof	30	B-1
0210190000	Other	25	B-1
0210201000	Dried or smoked	20	Y-3
0210991020	Of swine	20	Y-3
0301119000	Other		
	- Tropical fish	10	B-1
	- Other	10	S-1
0301190000	Other		
	- Tropical fish	10	B-1
	- Other	10	S-1
0301921000	Glass eel (for aquaculture)	0	Y-1
0301929000	Other		
	- Glass eel	10	S-1
	- Other	27% or 1,879won/kg, whichever is the greater	B-1
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	E
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	E
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	E
0301992000	Yellow tail	10	Y-5
0301994010	Fry (for aquaculture)	0	**Y-1**
0301994090	Other	28% or 2,052won/kg, whichever is the greater	E
0301995000	Conger eel	10	Y-5
0301996000	Sharp toothed eel	10	Y-3
0301997000	Hagfish	10	Y-5
0301998000	Flat fish	10	E
0301999010	True bass	10	E
0301999020	Puffers	10	E
0301999030	Tilapia	10	E
0301999040	Rock fish (including pacific ocean perch)	10	E
0301999051	Fry (for aquaculture)	0	**Y-1**
0301999059	Other	28	E
0301999060	Mullets	10	E
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	E

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0301999095	Croakers	28	E
0301999099	Other	10	E
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	B-1
0302220000	Plaice (Pleuronectes platessa)	20	Y-3
0302240000	Turbots(Psetta maxima)	20	Y-3
0302290000	Other	20	Y-3
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	Y-3
0302320000	Yellowfin tunas (Thunnus albacares)	20	Y-3
0302340000	Bigeye tunas (Thunnus obesus)	20	B-1
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	Y-3
0302390000	Other	20	Y-3
0302420000	Anchovies(Engraulis spp.)	20	E
0302460000	Cobia(Rachycentron canadum)	20	E
0302470000	Swordfish(Xiphias gladius)	20	E
0302510000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	20	S-1
0302540000	Hake(Merluccius spp., Urophycis spp.)	20	E
0302560000	Blue whitings(Micromesistius poutassou, Micromesistius australis)	20	E
0302590000	Other		
	- Other	20	E
0302710000	Tilapias(Oreochromis spp.)	20	E
0302720000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	E
0302730000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	20	E
0302790000	Other	20	E
0302820000	Rays and skates(Rajidae)	20	E
0302830000	Toothfish(Dissostichus spp.)	20	E
0302840000	Seabass(Dicentrarchus spp.)	20	E
0302850000	Seabream(Sparidae)	20	E
0302891000	Yellow tail	20	Y-3
0302892000	Hair tail	20	E
0302896000	Seabream(other than Sparidae)	20	E
0302899010	Japanese spanish mackerel(Scomberomorus niphonius)	20	E
0302899020	Puffers	20	E
0302899030	Pomfret	20	E
0302899040	Angler (Monkfish)	20	E
0302899090	Other	20	E
0303230000	Tilapias(Oreochromis spp.)	10	Y-10
0303240000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	E
0303250000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	E
0303290000	Other	10	Y-10
0303310000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus	10	Y-3

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	stenolepis)		
0303320000	Plaice (Pleuronectes platessa)	10	Y-3
0303340000	Turbots(Psetta maxima)	10	Y-3
0303390000	Other	10	S-1
0303420000	Yellowfin tunas (Thunnus albacares)	10	S-1
0303430000	Skipjack or stripe-bellied bonito	10	S-1
0303440000	Bigeye tunas (Thunnus obesus)	10	S-1
0303452000	Pacific bluefin tunas(Thunnus orientalis)	10	S-1
0303490000	Other	10	S-1
0303510000	Herrings (Clupea harengus, Clupea pallasii)	10	S-1
0303530000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	10	Y-3
0303540000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	10	B-1
0303550000	Jack and horse mackerel(Trachurus spp.)	10	Y-10
0303560000	Cobia(Rachycentron canadum)	10	E
0303570000	Swordfish(Xiphias gladius)	10	E
0303630000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	10	S-1
0303670000	Alaska Pollack(Theragra chalcogramma)	25	E
0303680000	Blue whitings(Micromesistius poutassou, Micromesistius australis)	10	E
0303699000	Other	25	E
0303810000	Dogfish and other sharks	10	S-1
0303821000	Rays	10	Y-5
0303822000	Skates	10	E
0303892000	Hair tail	10	E
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	S-1
0303893090	Other	10	Y-10
0303895000	Yellow corvina	10	E
0303896000	Saury(including horn fish)	28	E
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	E
0303898000	Puffers	10	Y-5
0303899050	Rock fish(including pacific ocean perch)	10	Y-5
0303899060	Angler(Monkfish)	10	E
0303899070	Hagfish(Pacific, Atlantic)	10	Y-5
0303899091	Croakers	43	E
0303899099	Other	10	E
0305202000	Roes, dried	20	Y-3
0305592000	Anchovy	20	B-1
0305631000	Salt fermented anchovy	20	Y-5
0305640000	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.)	20	Y-3
0305696000	Yellow corvina	20	Y-5
0305699000	Other	20	Y-5
0305713000	Salted or in brine	20	Y-3
0305729000	Other		

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	4. Of anchovies (Engraulis spp.)		
	B. Dried whether or not salted but not smoked	20	B-1
	C. Salted(but not dried or smoked) or in brine		
	- Salt fermented anchovy	20	S-1
	5. Of anchovies, other than Engraulis spp.		
	B. Dried whether or not salted but not smoked	20	B-1
	C. Salted(but not dried or smoked) or in brine	20	S-1
	6. Of Alaska pollack		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	7. Of yellow corvina		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	8. Of puffers		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	9. Of sharp toothed eel		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	10. Of sand lance		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	11. Of blenny or gunnel, including juvenile white bait		
	C. Salted(but not dried or smoked) or in brine	20	S-1
	18. Other		
	C. Salted(but not dried or smoked) or in brine	20	S-1
0305790000	Other		
	5. Of anchovies (Engraulis spp.)		
	B. Dried whether or not salted but not smoked	20	Y-10
	C. Salted(but not dried or smoked) or in brine		
	- Salt fermented anchovy	20	Y-10
	6. Of anchovies, other than Engraulis spp.		
	B. Dried whether or not salted but not smoked	20	Y-10
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	7. Of Alaska pollack		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	8. Of yellow corvina		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	9. Of puffers		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	10. Of sharp toothed eel		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	11. Of sand lance		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	12. Of blenny or gunnel, including juvenile white bait		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
	19. Other		
	C. Salted(but not dried or smoked) or in brine	20	Y-10
0306143090	Other	14	B-1
0306149090	Other	14	Y-10
0306161090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306169090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306171090	Other	20	See Appendix 2-A-1 of the Schedule of

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
			Korea
0306179090	Other	20	See Appendix 2-A-1 of the Schedule of Korea
0306241010	Blue crab	20	B-1
0306241020	Snow crab	20	B-1
0306241090	Other	20	S-1
0306261000	Live, fresh or chilled	20	See Appendix 2-A-1 of the Schedule of Korea
0306262000	Dried	20	B-1
0306263000	Salted or in brine	38% or 256won/kg, whichever is the greater	E
0306271000	Live, fresh or chilled	20	See Appendix 2-A-1 of the Schedule of Korea
0306272000	Dried	20	B-1
0306273000	Salted or in brine	38% or 256won/kg, whichever is the greater	Y-10
0307210000	Live, fresh or chilled	20	S-1
0307411000	Cuttle fish	10	Y-5
0307412000	Squid	10	B-1
0307491010	Cuttle fish	10	B-1
0307491020	Squid	22	**B-1**
0307492000	Salted or in brine	10	B-1
0307493000	Dried	10	B-1
0307494020	Squid		
	- Not in airtight containers	20	B-1
0307712010	For seed	0	Y-1
0307712090	Other	20	Y-3
0307714000	Baby clams	20	S-1
0307791030	Baby clams	20	Y-5
0307791040	Ark shell	20	Y-5
0307791090	Other	20	Y-5
0307793020	Baby clams	20	Y-5
0307793090	Other	20	Y-3
0307810000	Live, fresh or chilled	20	B-1
0307891000	Frozen	20	S-1
0307893000	Salted or in brine	20	Y-3
0307991900	Other	20	Y-10
0307993900	Other	20	Y-3
0308291000	Frozen	20	Y-5
0308302000	Frozen	20	Y-3
0308902090	Other	20	Y-3
0401100000	Of a fat content, by weight, not exceeding 1 %	36	B-1
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	B-1
0401401000	Frozen cream	36	B-1
0401409000	Other	36	B-1
0401501000	Frozen cream	36	B-1
0401509000	Other	36	B-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0402101010	Skim milk powder	176	B-1
0402101090	Other	176	B-1
0402109000	Other	176	B-1
0402211000	Whole milk powder	176	B-1
0402219000	Other	176	B-1
0402290000	Other	176	B-1
0402911000	Evaporated milk	89	B-1
0402919000	Other	89	B-1
0402991000	Sweetened evaporated milk	89	B-1
0402999000	Other	89	B-1
0403101000	Fluid	36	B-1
0403102000	Frozen	36	B-1
0403109000	Other	36	B-1
0403901000	Butter milk	89	B-1
0403902000	Curdled milk and cream	20	Y-3
0403909000	Other fermented or acidified milk and cream	20	Y-3
0404101011	For feeding	20	S-1
0404101019	Other	20	S-1
0404101091	For feeding	20	S-1
0404101099	Other	20	S-1
0404102111	For feeding	20	S-1
0404102119	Other	20	S-1
0404102121	For feeding	20	S-1
0404102129	Other	20	S-1
0404102131	For feeding	20	S-1
0404102139	Other	20	S-1
0404102191	For feeding	20	S-1
0404102199	Other	20	S-1
0404102910	For feeding	20	S-1
0404102990	Other	20	S-1
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	E
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	E
0405100000	Butter	89	B-1
0405900000	Other	89	B-1
0406101010	Mozzarella cheese	36	E
0406101020	Cream cheese	36	E
0406101090	Other	36	E
0406102000	Curd	20	Y-3
0406200000	Grated or powdered cheese, of all kinds	36	B-1
0406300000	Processed cheese, not grated or powdered	36	B-1
0406400000	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	20	Y-3
0406901000	Cheddar cheese	36	E
0406902000	Gouda cheese	36	E
0406903000	Camembert cheese	36	E
0406904000	Emmental cheese	36	E
0406909000	Other	36	E
0407110000	Of fowls of the species Gallus domesticus	27	B-1
0407190000	Other	27	B-1
0407210000	Of fowls of the species Gallus domesticus	20	Y-3
0407290000	Other	20	Y-3
0407900000	Other	20	Y-3
0408910000	Dried	20	Y-3

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0408991000	Of fowls of the species Gallus domesticus	41.6	B-1
0408999000	Other	20	Y-3
0409000000	Natural honey.	243% or 1,864won/kg, whichever is the greater	Y-15
0506902000	Powder of bones	20	Y-3
0507901110	In whole	20	B-1
0507901190	Other	20	B-1
0507901200	Antlers	20	B-1
0602109000	Other	8	Y-5
0602901090	Other	8	Y-5
0602909090	Other	8	S-1
0603110000	Roses	25	Y-10
0603120000	Carnations	25	Y-10
0603131000	Cymbidiums	25	Y-10
0603132000	Phalaenopsis	20	S-1
0603139000	Other	20	S-1
0603140000	Chrysanthemums	25	Y-10
0603150000	Lilies(Lilium spp.)	20	S-1
0603194000	Gypsophila	20	S-1
0603199000	Other	20	Y-5
0603900000	Other	20	S-1
0701100000	For seed	304	B-1
0701900000	Other	304	B-1
0702000000	Tomatoes, fresh or chilled.	20	S-1
0703101000	Onions	135% or 180won/kg, whichever is the greater	E
0703201000	Peeled	360% or 1,800won/kg, whichever is the greater	E
0703209000	Other	360% or 1,800won/kg, whichever is the greater	E
0704100000	Cauliflowers and headed broccoli	20	S-1
0704200000	Brussels sprouts	20	S-1
0709200000	Asparagus	20	S-1
0709517000	Cultivated mushrooms (Agaricus bisporus)	20	Y-3
0709592000	Oak mushrooms	20	S-1
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg, whichever is the greater	E
0709609000	Other	270% or 6,210won/kg, whichever is the greater	E
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	20	S-1
0709999000	Other		
	- Pumpkins, squash and gourds(other than Cucurbita spp.)	20	S-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0710801000	Onions	20	S-1
0710802000	Garlic	27	Y-10
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	E
0711901000	Garlic	360% or 1,800won/kg, whichever is the greater	E
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg, whichever is the greater	E
0712200000	Onions	135% or 180won/kg, whichever is the greater	E
0712391020	Oak mushrooms	20	Y-5
0712901000	Garlic	360% or 1,800won/kg, whichever is the greater	Y-10
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	B-1
0712902030	Welsh onions	20	Y-5
0712902040	Carrots	20	S-1
0712902050	Pumpkins	20	Y-5
0712902070	Taro stems	20	Y-5
0712902091	Sweet corn for seeds	370	B-1
0712902092	Sweet corn, excluding those for seeds	370	B-1
0713311000	For seed	607.5	B-1
0713319000	Other	607.5	B-1
0713321000	For seed	420.8	B-1
0713329000	Other	420.8	Y-15
0713331000	For seed	27	E
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	B-1
0713350000	Cow peas(Vigna unguiculata)	27	B-1
0713390000	Other	27	B-1
0713400000	Lentils	20	Y-5
0714101000	Fresh	887.4	E
0714102010	Chips	887.4	E
0714102020	Pellets	887.4	B-1
0714102090	Other	887.4	E
0714103000	Chilled	887.4	E
0714104000	Frozen	45	E
0714201000	Fresh	385% or 338won/kg, whichever is the greater	B-1
0714202000	Dried	385	B-1
0714203000	Chilled	385	B-1
0714204000	Frozen	20	Y-5

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0714209000	Other	385	B-1
0714301000	Frozen	20	Y-5
0714309000	Other	385	C
0714401000	Frozen	20	Y-5
0714409000	Other	385	C
0714501000	Frozen	20	Y-5
0714509000	Other	385	C
0714901010	Frozen	20	Y-5
0714901090	Other	18	Y-5
0714909010	Frozen	20	Y-5
0714909090	Other	385	C
0801310000	In shell	8	Y-5
0801320000	Shelled	8	Y-5
0802310000	In shell	45	B-1
0802320000	Shelled	30	Y-10
0802410000	In shell	219.4% or 1,470won/kg, whichever is the greater	B-1
0802420000	Shelled	219.4% or 1,470won/kg, whichever is the greater	B-1
0802901010	In shell	566.8% or 2,664won/kg, whichever is the greater	B-1
0802901020	Shelled	566.8% or 2,664won/kg, whichever is the greater	B-1
0803100000	Plantains	30	E
0803900000	Other	30	Y-10
0804100000	Dates	30	B-1
0804300000	Pineapples	30	Y-10
0804501000	Guavas	30	Y-10
0804502000	Mangoes	30	Y-10
0804503000	Mangosteens	30	Y-10
0805100000	Oranges	50	E
0805201000	Korean citrus	144	E
0805209000	Other	144	E
0805501000	Lemons (Citrus limon, Citrus limonum)	20	S-1
0805900000	Other	144	E
0806100000	Fresh	45	B-1
0806200000	Dried	20	S-1
0807190000	Other	20	S-1
0807200000	Papaws (papayas)	30	Y-10
0808100000	Apples	45	E
0808300000	Pears	45	E
0809210000	Sour cherries(Prunus cerasus)	20	S-1
0809290000	Other	20	S-1
0809300000	Peaches, including nectarines	45	B-1
0809402000	Sloes	20	S-1
0810100000	Strawberries	20	S-1
0810500000	Kiwifruit	20	S-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0810600000	Durians	45	Y-10
0810701000	Sweet persimmons	45	B-1
0810709000	Other	20	S-1
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	B-1
0810905000	Mumes	20	S-1
0810909000	Other	45	Y-10
0811100000	Strawberries	20	S-1
0811901000	Chestnuts	30	B-1
0811902000	Jujubes	30	B-1
0811903000	Pine-nuts	30	B-1
0811909000	Other	30	Y-10
0812100000	Cherries	20	S-1
0812901000	Strawberries	20	S-1
0813300000	Apples	45	B-1
0813401000	Persimmons	50	B-1
0813402000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	B-1
0813409000	Other	45	Y-10
0813500000	Mixtures of nuts or dried fruits of this Chapter	20	S-1
0814001000	Peel of citrus fruit	20	Y-5
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	E
0902200000	Other green tea (not fermented)	513.6	E
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg, whichever is the greater	E
0904220000	Crushed or ground	270% or 6,210won/kg, whichever is the greater	E
0910111000	Fresh or chilled	377.3% or 931won/kg, whichever is the greater	B-1
0910112000	Dried	377.3% or 931won/kg, whichever is the greater	Y-10
0910119000	Other	377.3% or 931won/kg, whichever is the greater	Y-10
0910121000	Fresh or chilled	377.3% or 931won/kg, whichever is the greater	Y-10
0910122000	Dried	377.3% or 931won/kg, whichever is the greater	Y-10

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
0910129000	Other	377.3% or 931won/kg, whichever is the greater	Y-10
1003101000	Malting barley	513	C
1003102000	Unhulled barley	324% or 326won/kg, whichever is the greater	C
1003103000	Naked barley	299.7% or 361won/kg, whichever is the greater	C
1003109000	Other	299.7	C
1003901000	Malting barley	513	C
1003902000	Unhulled barley	324% or 326won/kg, whichever is the greater	C
1003903000	Naked barley	299.7% or 361won/kg, whichever is the greater	C
1003909000	Other	299.7	C
1005902000	Popcorn	630	C
1005909000	Other	328	C
1006100000	Rice in the husk (paddy or rough)	-	R
1006201000	Nonglutinous	-	R
1006202000	Glutinous	-	R
1006301000	Nonglutinous	-	R
1006302000	Glutinous	-	R
1006400000	Broken rice	-	R
1008100000	Buckwheat	256.1	B-1
1008400000	Fonio(Digitaria spp.)	800.3	C
1008500000	Quinoa(Chenopodium quinoa)	800.3	C
1008600000	Triticale	800.3	C
1008900000	Other cereals	800.3	C
1102901000	Barley flour	260	C
1102902000	Rice flour	-	R
1102909000	Other	800.3	C
1103110000	Of wheat	20	S-1
1103130000	Of maize (corn)	162.9	B-1
1103191000	Of barley	260	C
1103192000	Of oats	554.8	C
1103193000	Of rice	-	R
1103199000	Other	800.3	C
1103201000	Of wheat	20	S-1
1103202000	Of rice	-	R
1103203000	Of barley	20	S-1
1103209000	Other	20	S-1
1104120000	Of oats	554.8	C
1104191000	Of rice	-	R
1104192000	Of barley	233	C
1104199000	Other	800.3	C
1104220000	Of oats	554.8	C

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
1104230000	Of maize (corn)	167	B-1
1104291000	Of coicis semen	800.3	C
1104292000	Of barley	126	C
1104299000	Other	800.3	C
1104301000	Of rice	5	Y-5
1105100000	Flour, meal and powder	304	B-1
1105200000	Flakes, granules and pellets	304	B-1
1106201000	Of arrow roots	8	Y-5
1106209000	Other	8	Y-5
1106300000	Of the products of Chapter 8	8	Y-5
1107100000	Not roasted	269	C
1107201000	Smoked	269	C
1108110000	Wheat starch	50.9	B-1
1108121000	For food	226	B-1
1108129000	Other	226	B-1
1108130000	Potato starch	455	B-1
1108141000	For food	455	E
1108149000	Other	455	E
1108191000	Of sweet potato	241.2	Y-15
1108199000	Other	800.3	C
1108200000	Inulin	800.3	C
1201101000	For bean sprouts	487% or 956won/kg, whichever is the greater	B-1
1201109000	Other	487% or 956won/kg, whichever is the greater	B-1
1201902000	For feeding	487% or 956won/kg, whichever is the greater	B-1
1201903000	For bean sprouts	487% or 956won/kg, whichever is the greater	B-1
1201909000	Other	487% or 956won/kg, whichever is the greater	B-1
1202301000	In shell	230.5	B-1
1202302000	Shelled, whether or not broken	230.5	B-1
1202410000	In shell	230.5	B-1
1202420000	Shelled, whether or not broken	230.5	B-1
1207400000	Sesamum seeds	630% or 6,660won/kg, whichever is the greater	B-1
1207991000	Perilla seeds	20	Y-3
1211201110	Wood-cultivated ginseng	222.8	B-1
1211201190	Other	222.8	B-1
1211201210	Major roots	222.8	B-1
1211201290	Other	222.8	B-1
1211201310	Major root	754.3	B-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
1211201390	Other	754.3	B-1
1211202120	Tablet or capsule	18	S-1
1211202210	Powder	754.3	B-1
1211202220	Tablet or capsule	754.3	B-1
1211202290	Other	754.3	B-1
1211209100	Leaves and stems of ginseng	754.3	B-1
1211209200	Ginseng seed	754.3	B-1
1211209900	Other	754.3	B-1
1212211010	Dried	20	B-1
1212212010	Dried	20	B-1
1212212020	Salted	20	B-1
1212213010	Dried	20	B-1
1212215010	Salted	20	Y-10
1212215090	Other	20	B-1
1212219099	Other	20	B-1
1212291090	Other		
	- Dried	20	B-1
1212292090	Other		
	- Dried	20	B-1
	- Salted	20	B-1
1212293090	Other		
	- Dried	20	B-1
1212295090	Other		
	- Other	20	B-1
1212299099	Other	20	Y-10
1214901000	Fodder roots	20	S-1
1214909090	Other	20	S-1
1301909000	Other	3	Y-5
1302191110	White ginseng extract	20	S-1
1302191210	Red ginseng extract	754.3	B-1
1302191220	Red ginseng extract powder	754.3	B-1
1302191290	Other	754.3	B-1
1302191900	Other	20	B-1
1401101000	Bamboos, phyllostachys	8	S-1
1401102000	Raw bamboos	8	S-1
1401109000	Other	8	Y-5
1507901010	For food	5	Y-5
1507901020	For manufacturing biodiesel	5	E
1507901090	Other	5	E
1507909000	Other	5	Y-5
1514191000	Refined oil	5	E
1514199000	Other	5	E
1514991010	Other Rape oil or colza oil	5	E
1514991020	Mustard oil	5	E
1514999000	Other	5	E
1515500000	Sesame oil and its fractions	630% or 12,060won/kg, whichever is the greater	B-1
1515901000	Perilla oil and its fractions	36	C
1515909010	Rice bran oil and its fractions	5	Y-3
1516201010	Peanut oil and its fraction	20	S-1
1516201040	Perilla oil and its fraction	36	B-1
1516201050	Sesame oil and its fraction	20	S-1
1516202090	Other	8	Y-5

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
1601001000	Sausages	18	B-1
1601009000	Other	30	B-1
1602100000	Homogenised preparations	30	B-1
1602321010	Samge-tangⓚ	30	B-1
1602321090	Other	30	E
1602329000	Other	30	E
1602391000	In airtight containers	30	B-1
1602399000	Other	30	B-1
1602411000	In airtight containers	30	B-1
1602419000	Other	27	B-1
1602421000	In airtight containers	30	B-1
1602429000	Other	27	B-1
1602491000	In airtight containers	30	E
1602499000	Other	27	E
1602501000	In airtight containers	72	B-1
1602509000	Other	72	B-1
1603001000	Meat extracts	30	B-1
1603002000	Meat juices	30	B-1
1604131000	In airtight containers	20	Y-5
1604141011	In oil	20	E
1604141012	Boiled	20	E
1604141019	Other	20	Y-10
1604141021	In oil	20	E
1604141022	Boiled	20	E
1604141029	Other	20	E
1604141031	In oil	20	E
1604141032	Boiled	20	E
1604141039	Other	20	E
1604149000	Other	20	Y-10
1604179000	Other	20	Y-5
1604199090	Other	20	Y-5
1604204010	Of crab flavor	20	Y-5
1604204090	Other	20	Y-5
1604209000	Other	20	Y-5
1605219000	Other	20	See Appendix 2-A-1 of the Schedule of Korea
1605519000	Other	20	Y-5
1605529000	Other	20	Y-5
1605541090	Other	20	Y-5
1605542091	Seasoned squid	20	B-1
1605542099	Other	20	Y-5
1605559000	Other	20	Y-5
1605561090	Other	20	Y-5
1605562090	Other	20	Y-3
1605569090	Other	20	Y-5
1605579000	Other	20	Y-5
1605589000	Other	20	Y-3
1605592090	Other	20	Y-5
1605599090	Other	20	Y-5
1605629000	Other	20	Y-5
1605639000	Other	20	Y-3
1605699000	Other	20	Y-5
1701910000	Containing added flavouring or colouring	30	**B-1**

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	matter		
1701990000	Other	30	**B-1**
1702301000	Glucose	8	Y-3
1702401000	Glucose	8	Y-3
1702601000	Fructose	8	Y-3
1702901000	Artificial honey	243	B-1
1702902000	Caramel	8	Y-3
1702903000	Maltose	8	Y-3
1702909000	Other	8	Y-3
1806902290	Other	-	R
1806902910	Of malt extract	20	Y-3
1806902999	Other	-	R
1806903091	Rice in grain form	8	B-1
1806903099	Other	8	Y-3
1901101010	Prepared dry milk	36	B-1
1901101090	Other	40	B-1
1901201000	Of rice flour	-	R
1901209000	Other	-	R
1901901000	Malt extract	30	B-1
1901902010	Of a fat content, by weight, not exceeding 30 %	36	E
1901902020	Of a fat content, by weight, exceeding 30 %	36	E
1901909091	Of rice flour	-	R
1901909099	Other	-	R
1902191000	Noodles	5	Y-3
1902192000	Chinese vermicelli	20	Y-5
1904109000	Other	5.4	Y-3
1904201000	Of Musli type preparations	20	S-1
1904209000	Other	5.4	Y-3
1904901010	Steamed or boiled rice	50	B-1
1904901090	Other	8	**B-1**
1904909000	Other	8	Y-3
1905901050	Bakers' wares of rice	8	Y-5
1905909020	Rice paper	8	Y-3
2001901000	Fruit and nuts	30	B-1
2001909040	Sweet corn	20	S-1
2001909060	Garlic	30	B-1
2001909070	Onions	30	B-1
2001909090	Other	30	C
2004100000	Potatoes	18	Y-5
2005800000	Sweet corn (Zea mays var. saccharata)	15	Y-3
2005991000	Kim-chiⓚ	20	B-1
2006001000	Marrons glacés	30	B-1
2006002000	Pineapples	30	B-1
2006003000	Ginger	30	C
2007911000	Jams, fruit jellies and marmalades	20	Y-5
2007991000	Jams, fruit jellies and marmalades	30	B-1
2008119000	Other	63.9	B-1
2008200000	Pineapples	45	Y-10
2008301000	Citrus junos	45	B-1
2008309000	Other	45	B-1
2008400000	Pears	45	B-1
2008500000	Apricots	20	S-1
2008600000	Cherries	20	S-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
2008800000	Strawberries	20	S-1
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	45	B-1
2008971010	In airtight containers, added sugar	50	Y-10
2008971090	Other	45	B-1
2008972000	Fruit salad	20	S-1
2008979000	Other	45	Y-10
2008991000	Grapes	45	B-1
2008992000	Apples	45	C
2008993000	Popcorn	45	B-1
2008994000	Salted Japanese pepper	45	B-1
2008999000	Other	45	Y-10
2009110000	Frozen	54	C
2009120000	Not frozen, of a Brix value not exceeding 20	20	S-1
2009190000	Other	54	C
2009311000	Lemon juice	20	Y-5
2009312000	Lime juice	20	S-1
2009319000	Other	20	S-1
2009392000	Lime juice	20	S-1
2009399000	Other	20	Y-5
2009410000	Of a Brix value not exceeding 20	50	B-1
2009490000	Other	20	Y-5
2009690000	Other	20	S-1
2009710000	Of a Brix value not exceeding 20	20	S-1
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	B-1
2009891010	Peach juice	50	B-1
2009891090	Other	50	Y-10
2101201000	Of containing sugar, lemon or their substitutes	20	Y-3
2101209011	Of packing with tea bag	40	C
2101209019	Other	40	C
2101209090	Other	40	C
2103100000	Soya sauce	8	Y-5
2103901010	Bean paste	8	S-1
2103901020	Chinese bean paste	8	Y-5
2103901030	Gochujangⓚ	20	S-1
2103909030	Mixed seasonings	45	B-1
2103909040	Maejooⓚ	**13% or 52won/kg, whichever is the greater**	S-1
2103909090	Other	45	B-1
2104200000	Homogenised composite food preparations	30	B-1
2106101000	Bean-curd	8	Y-5
2106903021	Red ginseng tea	754.3	B-1
2106903029	Other	754.3	B-1
2106904010	Laver	8	S-1
2106909021	Of a butter content, by weight, not exceeding 30 %	8	S-1
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	S-1
2106909023	Of a butter content, by weight, exceeding 70 %	8	S-1
2106909050	Flavors in preparations	8	Y-5

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
2202901000	Beverage based on ginseng	8	Y-5
2202902000	Beverage of fruit juice	9	Y-5
2203000000	Beer made from malt.	30	Y-5
2206002090	Other	15	Y-5
2207101000	Roughly distilled alcohol for beverages	10	Y-5
2207109010	Fermented alcohol for manufacture of liquors	270	B-1
2208201000	Cognac	15	Y-5
2208209000	Other	15	Y-5
2208301000	Scotch whisky	20	Y-5
2208309000	Other	20	Y-5
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	Y-5
2208500000	Gin and geneva	20	Y-5
2208600000	Vodka	20	Y-5
2208709000	Other	20	Y-5
2208901000	Brandies other than that of subheading 2208.20	20	Y-5
2208909000	Other	20	Y-5
2301209000	Other	5	Y-3
2308009000	Other	20	Y-5
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	B-1
2309902020	Chiefly on the basis of flavourings	50.6	B-1
2309902099	Other	50.6	Y-10
2309909000	Other	50.6	B-1
2523100000	Cement clinkers	5	Y-3
2523210000	White cement, whether or not artificially coloured	5	Y-3
2523290000	Other	5	Y-3
2523901000	Slag cements	5	Y-3
2710121000	Motor spirit	3	Y-3
2710129000	Other	5	Y-3
2710191090	Other	5	Y-3
2710192010	Kerosene	3	Y-3
2710192020	Jet fuel	3	Y-3
2710192090	Other	5	Y-3
2710193000	Gas oils	3	Y-3
2710194010	Light fuel oil (bunker A)	3	Y-3
2710194020	Fuel oil (bunker B)	3	Y-3
2710194030	Bunker C	3	Y-3
2710194090	Other	5	Y-3
2710195010	Raw oils	7	Y-3
2710195020	Lubricating base oil	7	Y-3
2710201010	Motor spirit	5	Y-3
2710201090	Other	5	Y-3
2710209190	Other	5	Y-3
2710209210	Kerosene	5	Y-3
2710209220	Jet fuel	5	Y-3
2710209290	Other	5	Y-3
2710209300	Gas oils	5	Y-3
2710209410	Light fuel oil (bunker A)	5	Y-3
2710209420	Fuel oil (bunker B)	5	Y-3
2710209430	Bunker C	5	Y-3
2710209490	Other	5	Y-3

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
2710209510	Raw oils	7	Y-3
2710209520	Lubricating base oil	7	Y-3
2815110000	Solid	5.5	Y-3
2815120000	In aqueous solution (soda lye or liquid soda)	8	Y-3
2852102000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091		
	- 2934.99.90(other)	6.5	Y-5
	- 3707.90.2100(For colour photography)	6.5	Y-5
	- 3707.90.2920(For graphic art)	6.5	Y-5
	- 3707.90.3100(For colour photography)	6.5	Y-5
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090		
	- Of subheading 2934.99.9090	6.5	Y-5
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	Y-3
2903210000	Vinyl chloride (chloroethylene)	5.5	Y-3
2905122010	For making semiconductor	5.5	Y-3
2905122090	Other	5.5	Y-3
2905130000	Butan-1-ol (n-butyl alcohol)	5	Y-3
2905140000	Other butanols	5.5	Y-3
2905161000	*2-ethylhexyl alcohol*	5.5	Y-3
2905320000	Propylene glycol (propane-1,2-diol)	5.5	Y-3
2905392000	Neopentyl glycol	5.5	Y-3
2905430000	Mannitol	8	S-1
2905440000	D-glucitol (sorbitol)	8	S-1
2907111000	Phenol	5.5	Y-3
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	Y-3
2910200000	Methyloxirane (propylene oxide)	5.5	Y-3
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	Y-3
2914110000	Acetone	5.5	Y-3
2915210000	Acetic acid	5.5	Y-3
2915310000	Ethyl acetate	5.5	S-1
2915320000	Vinyl acetate	5.5	Y-3
2915339000	Other	5.5	Y-3
2916111000	Acrylic acid	6.5	Y-3
2916121000	Ethyl acrylate	6.5	Y-3
2916122000	Methyl acrylate	6.5	Y-3
2916123000	Butyl acrylate	6.5	Y-3
2916124000	2-ethyl hexyl acrylate	6.5	Y-3
2916131000	Methacrylic acid	6.5	Y-3
2916141000	Methyl methacrylate	6.5	Y-3
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	Y-3
2917329000	Other	6.5	Y-3
2917342000	Diisodecyl orthophthalate	6.5	Y-3
2917350000	Phthalic anhydride	6.5	Y-3
2917391000	Isophthalic acid	6.5	Y-3
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	Y-3
2934999090	Other	6.5	Y-3
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or		

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]		
	- Of subheading 2934.99.9090	6.5	Y-5
	- Of subheading 3907.20.2000	6.5	Y-5
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	Y-3
3102109000	Other	6.5	Y-3
3301904520	Of red ginseng	754.3	B-1
3305100000	Shampoos	5	Y-3
3305901000	Hair rinses	5	Y-3
3401119000	Other	6.5	Y-3
3401191090	Other	6.5	Y-3
3401200000	Soap in other forms	6.5	Y-3
3505103000	Roasted starches	385.7	C
3505104010	For food	385.7	B-1
3505104090	Other	385.7	B-1
3505105010	For food	385.7	B-1
3505105090	Other	385.7	B-1
3505109010	For food	385.7	B-1
3505109090	Other	385.7	B-1
3505201000	Starch glues	201.2	C
3505202000	Dextrin glues	201.2	C
3505209000	Other	201.2	C
3702423000	For printed circuit board	6.5	Y-3
3706105020	Positives	**6.5% or 182won/m**	Y-3
3707902100	For colour photography	6.5	Y-3
3707902920	For graphic art	6.5	Y-3
3707903100	For colour photography	6.5	Y-3
3809930000	Of a kind used in the leather or like industries	6.5	Y-3
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	Y-3
3812200000	Compound plasticisers for rubber or plastics	6.5	Y-3
3817000000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	6.5	Y-3
3823110000	Stearic acid	8	Y-5
3823192000	Acid oils from refining	8	Y-3
3823704000	Lauryl alcohol	3	Y-3
3901101000	Linear low density polyethylene	6.5	Y-5
3901109000	Other	6.5	Y-5
3901201000	Of pulp	6.5	Y-3
3901209000	Other	6.5	Y-5
3901300000	Ethylene-vinyl acetate copolymers	6.5	Y-5
3901900000	Other	6.5	Y-3
3902100000	Polypropylene	6.5	Y-3
3902300000	Propylene copolymers	6.5	Y-3
3903909000	Other	6.5	Y-3
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	Y-3
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	Y-3
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	Y-3

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
3906100000	Poly(methyl methacrylate)	6.5	Y-3
3906909000	Other	8	Y-3
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	Y-3
3907400000	Polycarbonates	6.5	Y-3
3908101000	Polyamide-6	6.5	Y-3
3908102000	Polyamide-6,6	6.5	Y-3
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	Y-3
3908900000	Other	6.5	Y-3
4002709000	Other	8	Y-3
4007001000	Rubber thread	5	Y-3
4407101000	Cedar	5	Y-5
4407102000	Oregon pine	5	Y-5
4407103000	Red pine	5	Y-5
4407104000	White wood or fir	5	Y-5
4407105000	Larch	5	Y-5
4407107000	Spruce	5	Y-5
4407108000	Radiata pine	5	E
4407109000	Other	5	Y-5
4407210000	Mahogany (Swietenia spp.)	5	Y-3
4407220000	Virola, Imbuia and Balsa	5	Y-3
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	E
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	Y-5
4407270000	Sapelli	5	Y-3
4407280000	Iroko	5	Y-3
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	Y-5
4407292000	Teak	5	Y-3
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	Y-3
4407299000	Other	5	E
4407910000	Of oak (Quercus spp.)	5	Y-5
4407920000	Of beech (Fagus spp.)	5	Y-5
4407930000	Of maple (Acer spp.)	5	Y-3
4407940000	Of cherry (Prunus spp.)	5	Y-3
4407950000	Of ash (Fraxinus spp.)	5	Y-3
4407991010	Rosewood	5	Y-3
4407991020	Ebonywood	5	Y-3
4407991040	Walnut	5	Y-3
4407991090	Other	5	Y-3
4407992000	Lignum vitae	5	Y-3
4407993010	Aspen	5	Y-3
4407993020	Poplar	5	Y-3
4407993040	Elm	5	Y-3
4407993050	Birch	5	Y-3
4407993060	Basswood	5	Y-3
4407994000	Paulownia	5	Y-3
4407999010	Tropical woods, not specified in the foregoing	5	Y-5
4407999090	Other	5	E
4410111000	Unworked or not further worked than sanded	8	B-1
4410112000	Surface-covered with melamine-impregnated paper	8	S-1
4410113000	Surface-covered with decorative laminates of	8	S-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	plastics		
4410119000	Other	8	Y-1
4410199010	Unworked or not further worked than sanded	8	B-1
4410199020	Surface-covered with melamine-impregnated paper	8	Y-5
4410199030	Surface-covered with decorative laminates of plastics	8	Y-5
4410199090	Other	8	Y-5
4410900000	Other	8	Y-5
4411121000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/㎤	8	B-1
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	E
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	8	S-1
4411122000	Mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤, except Floor board	8	S-1
4411129000	Other		
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	S-1
4411131000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/㎤	8	B-1
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	E
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	8	S-1
4411132000	Mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤, except Floor board	8	S-1
4411139000	Other		
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	S-1
4411141000	Not mechanically worked or surface covered		
	- Fibreboard of a density exceeding 0.8g/㎤	8	B-1
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	E
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	8	S-1
4411142010	Floor board	8	B-1
4411142090	Other		
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	S-1
4411149000	Other		

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	- Fibreboard of a density exceeding 0.5g/㎤ but not exceeding 0.8g ㎤	8	Y-1
4411921000	Not mechanically worked or surface covered	8	Y-10
4411922010	Floor board	8	B-1
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	B-1
4411932090	Other	8	S-1
4411939000	Other	8	Y-5
4411941000	Not mechanically worked or surface covered		
	- a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	8	S-1
4412101010	Of a thickness less than 6 mm	8	**S-1**
4412101020	Of a thickness not less than 6 mm		
	1. consisting solely of sheets of wood, each ply not exceeding 6 ㎜ thickness		
	a. With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter		
	- Of a thickness less than 12 ㎜ but not less than 6 ㎜	8	B-1
	- Of a thickness less than 15 ㎜ but not less than 12 ㎜	8	B-1
	- Of a thickness not less than 15 ㎜	8	S-1
	b. Other, with at least one outer ply of non-coniferous wood		
	- Of a thickness less than 12 ㎜ but not less than 6 ㎜	8	S-1
	- Of a thickness less than 15 ㎜ but not less than 12 ㎜	8	S-1
	- Of a thickness not less than 15 ㎜	8	S-1
	c. other, except both outer ply of coniferous wood		
	- Of a thickness not less than 6 mm	8	S-1
	2. Other, with at least one outer ply of non-coniferous wood		
	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, and of at least one layer of particle board	8	S-1
	3. of other(other)		
	- except those of at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, of at least one layer of particle board, and of both outer ply of coniferous wood	8	S-1
4412102000	Floorboard	8	B-1
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	Y-5
4412109090	Other	8	Y-5
4412311000	Of a thickness less than 3.2 mm	8	Y-5

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	S-1
4412313000	Of a thickness less than 6 mm but not less than 4 mm	8	Y-5
4412314000	Of a thickness less than 10 mm but not less than 6 mm	10	B-1
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	B-1
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	B-1
4412317000	Of a thickness not less than 15 mm	10	Y-5
4412321000	Of a thickness less than 3.2 mm	8	Y-5
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	Y-5
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	Y-5
4412324000	Of a thickness less than 10 mm but not less than 6 mm	10	Y-10
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	Y-10
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	Y-10
4412327000	Of a thickness not less than 15 mm	10	Y-7
4412391010	Of a thickness less than 6 mm	8	Y-5
4412391090	Other	10	Y-7
4412399010	Of a thickness less than 6 mm	8	Y-5
4412399090	Other	10	Y-7
4412941000	Blockboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	Y-1
	b. Other, except with at least one layer of particle board		
	- Plywood	8	Y-1
	- Floor board	8	Y-1
	- Other, Veneered panels and similar laminated wood	8	Y-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	Y-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	Y-1
	- Plywood(other)	8	Y-1
	- Floor board	8	Y-1
	- other(Veneered panels and similar laminated wood)	8	Y-1
4412942000	Laminboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. Other, except with at least one layer of		

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
	particle board		
	- Plywood	8	S-1
	- Floor board	8	B-1
	- Other, Veneered panels and similar laminated wood	8	S-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	S-1
	- Plywood(other)	8	S-1
	- Floor board	8	B-1
	- other(Veneered panels and similar laminated wood)	8	S-1
4412943000	Battenboard		
	1. with at least one outer ply of non-coniferous wood		
	a. at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. Other, except with at least one layer of particle board		
	- Plywood	8	S-1
	- Floor board	8	B-1
	- Other, Veneered panels and similar laminated wood	8	S-1
	2. of other(other)		
	a. With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	S-1
	b. other, except with at least one layer of particle board		
	- Plywood, With both outer ply of coniferous wood	8	S-1
	- Plywood(other)	8	S-1
	- Floor board	8	B-1
	- Other(Veneered panels and similar laminated wood)	8	S-1
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991019	Other	8	S-1
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991029	Other	8	S-1
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412991039	Other	8	S-1
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	B-1
4412991042	Floor board, other	8	B-1
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412991049	Other	8	S-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412992090	Other	8	Y-5
4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412993090	Other	8	S-1
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	S-1
4412999119	Other	8	S-1
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-7
4412999199	Other	8	S-1
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	B-1
4412999219	Other	8	B-1
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	Y-5
4412999299	Other	8	Y-5
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	Y-5
5106101000	Of all wool	8	Y-1
5106109000	Other	8	Y-1
5106201000	Mixed with polyester fiber	8	Y-1
5106202000	Mixed with polyamide fiber	8	Y-1
5106203000	Mixed with acrylic fiber	8	Y-1
5106204000	Mixed with other synthetic fiber	8	Y-1
5106209000	Other	8	Y-1
5107101000	Of all wool	8	Y-1
5107102000	Mixed with synthetic fiber	8	Y-1
5107109000	Mixed with other fiber	8	Y-1
5107202000	Mixed with polyamide fiber	8	Y-1
5107203000	Mixed with acrylic fiber	8	Y-1
5107204000	Mixed with other synthetic fiber	8	Y-1
5107209000	Mixed with other fiber	8	Y-1
5108100000	Carded	8	Y-1
5108200000	Combed	8	Y-1
5109101000	Yarn of wool	8	Y-1
5109109000	Yarn of fine animal hair	8	Y-1
5109901000	Yarn of wool	8	Y-1
5109909000	Yarn of fine animal hair	8	Y-1
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	Y-1
5111111000	Of wool	13	Y-1
5204110000	Containing 85 % or more by weight of cotton	8	Y-1
5204190000	Other	8	Y-1
5205211000	Unbleached or not mercerized	8	Y-1
5205219000	Other	8	Y-1
5205221000	Unbleached or not mercerized	8	Y-1
5205229000	Other	8	Y-1
5205231000	Unbleached or not mercerized	8	Y-1
5205239000	Other	8	Y-1
5205241000	Unbleached or not mercerized	8	Y-1
5205249000	Other	8	Y-1
5205261000	Unbleached or not mercerized	8	Y-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
5205269000	Other	8	Y-1
5205271000	Unbleached or not mercerized	8	Y-1
5205279000	Other	8	Y-1
5205281000	Unbleached or not mercerized	8	Y-1
5205289000	Other	8	Y-1
5205411000	Unbleached or not mercerized	8	Y-1
5205419000	Other	8	Y-1
5205421000	Unbleached or not mercerized	8	Y-1
5205429000	Other	8	Y-1
5205431000	Unbleached or not mercerized	8	Y-1
5205439000	Other	8	Y-1
5205441000	Unbleached or not mercerized	8	Y-1
5205449000	Other	8	Y-1
5205461000	Unbleached or not mercerized	8	Y-1
5205469000	Other	8	Y-1
5205471000	Unbleached or not mercerized	8	Y-1
5205479000	Other	8	Y-1
5205481000	Unbleached or not mercerized	8	Y-1
5205489000	Other	8	Y-1
5208120000	Plain weave, weighing more than 100 g/㎡	10	Y-1
5208290000	Other fabrics	10	Y-1
5402331000	Of poly trimethylene terephthalate	8	Y-1
5402339000	Other	8	Y-1
5402440000	Elastomeric		
	- Of polyesters, other	8	Y-1
	- Other	8	Y-1
5402471000	Of poly trimethylene terephthalate	8	Y-1
5402479000	Other	8	Y-1
5402499000	Other	8	Y-1
6103430000	Of synthetic fibres	13	Y-1
6105100000	Of cotton	13	Y-1
6105201000	Of synthetic fibres	13	Y-1
6106202000	Of artificial fibres	13	Y-1
6109903010	T-shirts	13	Y-1
6110200000	Of cotton	13	Y-1
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)		
	3. other		
	- Of other textile materials	13	Y-1
6115990000	Of other textile materials	13	Y-1
6202110000	Of wool or fine animal hair	13	Y-1
6203110000	Of wool or fine animal hair	13	Y-1
6203310000	Of wool or fine animal hair	13	Y-1
6203320000	Of cotton	13	Y-1
6203410000	Of wool or fine animal hair	13	Y-1
6204110000	Of wool or fine animal hair	13	Y-1
6204310000	Of wool or fine animal hair	13	Y-1
6204320000	Of cotton	13	Y-1
6204510000	Of wool or fine animal hair	13	Y-1
6204610000	Of wool or fine animal hair	13	Y-1
6204629000	Other	13	Y-1
6205200000	Of cotton	13	Y-1
6208290000	Of other textile materials	13	Y-1
6212109000	Other	13	Y-1

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
6214100000	Of silk or silk waste	8	Y-1
6216009000	Other	8	Y-1
6901003000	Tiles	8	Y-3
6907901000	Of porcelain or china	8	Y-3
6907909000	Other	8	Y-3
6908909000	Other	8	Y-3
6909110000	Of porcelain or china	8	Y-3
6910101000	Wash basins	8	Y-3
6910103000	Water closet pans	8	Y-3
7005212000	More than 2 mm but not more than 3 mm in thickness	8	Y-3
7005213000	More than 3 mm but not more than 4 mm in thickness	8	Y-3
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	Y-3
8408101000	With a rating not exceeding 300 kW	8	Y-3
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	Y-3
8408103000	With a rating more than 2,000 kW	8	Y-3
8408909010	Internal combustion engines for ships	8	Y-3
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	Y-5
8409993020	Of internal combustion engins with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	Y-5
8413303000	For marine	8	Y-5
8482102000	Of the inside diameter not exceeding 100 mm	13	Y-10
8482109000	Other	8	Y-10
8506101000	Manganese batteries	13	Y-3
8506102000	Alkali manganese batteries	13	Y-3
8544429090	Other		
	- for a voltage exceeding 80V but not exceeding 1,000V(of other)	8	Y-7
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V		
	- rubber insulated wire	8	Y-7
8544499090	Other		
	- for a voltage exceeding 80V but not exceeding 1,000V(of rubber insulated wire)	8	Y-7
8544603010	Plastic insulated wire	8	Y-3
8712001000	Racing bicycles	8	Y-3
8712009010	For transportation of goods	8	Y-3
8712009020	Tricycles	8	Y-3
8712009090	Other	8	Y-3
8714911000	Frames	8	Y-3
8714912000	Forks	8	Y-3
8714919000	Other parts	8	Y-3
8714921000	Wheel Rims	8	Y-3
8714922000	Spokes	8	Y-3
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	Y-3
8714932000	Free-wheel sprocket-wheels	8	Y-3
8714941000	Coaster braking hubs and hub brakes	8	Y-3

HS code (HS2012)	DESCRIPTION	Base rate	Staging Category
8714942000	Other brakes	8	Y-3
8714949000	Parts thereof	8	Y-3
8714950000	Saddles	8	Y-3
8714961000	Pedals	8	Y-3
8714962000	Crankgear	8	Y-3
8714969000	Parts thereof	8	Y-3
8714990000	Other	8	Y-3
9406001000	Of wood	8	Y-5

ANNEX 2-A
TARIFF SCHEDULE OF KOREA

SECTION B

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0101211000	For farm breeding	0	0	0	0
0101219000	Other	0	0	0	0
0101291000	Horses for racing	0	0	0	0
0101299000	Other	0	0	0	0
0101301000	Pure-bred breeding animals	0	0	0	0
0101309000	Other	0	0	0	0
0101900000	Other	0	0	0	0
0102211000	For milk	0	0	0	0
0102212000	For meat	0	0	0	0
0102219000	Other	0	0	0	0
0102291000	For milk	0	0	0	0
0102299000	Other	0	0	0	0
0102311000	For milk	0	0	0	0
0102312000	For meat	0	0	0	0
0102319000	Other	00	0	0	0
0102391000	For milk	0	0	0	0
0102399000	Other	0	0	0	0
0102901010	For milk	0	0	0	0
0102901020	For meat	0	0	0	0
0102901090	Other	0	0	0	0
0102909010	For milk	0	0	0	0
0102909090	Other	0	0	0	0
0103100000	Pure-bred breeding animals	0	0	0	0
0103910000	Weighing less than 50 kg	0	0	0	0
0103920000	Weighing 50 kg or more	0	0	0	0
0104101000	Pure-bred breeding animals	0	0	0	0
0104109000	Other	0	0	0	0
0104201000	Milch goats	0	0	0	0
0104209000	Other	0	0	0	0
0105111000	Pure-bred breeding animals	0	0	0	0
0105119000	Other	0	0	0	0
0105120000	Turkeys	0	0	0	0
0105131000	Pure-bred breeding animals	0	0	0	0
0105139000	Other	0	0	0	0
0105140000	Geese	0	0	0	0
0105150000	Guinea fowls	0	0	0	0
0105941000	Pure-bred breeding animals	0	0	0	0
0105949000	Other	0	0	0	0
0105991010	Pure-bred breeding animals	0	0	0	0
0105991090	Other	0	0	0	0
0105992000	Turkeys	0	0	0	0
0105999000	Other	0	0	0	0
0106110000	Primates	0	0	0	0
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	0	0	0	0
0106130000	Camels and other camelids(Camelidae)	0	0	0	0
0106141000	Pure-bred breeding animals	0	0	0	0
0106149000	Other	0	0	0	0
0106191000	Dogs	0	0	0	0
0106193000	Deer	0	0	0	0
0106194000	Bears	0	0	0	0
0106195010	Pure-bred breeding animals	0	0	0	0
0106195090	Other	0	0	0	0
0106196010	Pure-bred breeding animals	0	0	0	0
0106196090	Other	0	0	0	0
0106199000	Other	0	0	0	0
0106201000	Snakes	0	0	0	0
0106203000	Turtles	0	0	0	0
0106209000	Other	0	0	0	0
0106310000	Birds of prey	0	0	0	0
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	0	0	0
0106330000	Ostriches; emus(Dromaius novaehollandiae)	0	0	0	0
0106390000	Other	0	0	0	0
0106411000	Honey bees	0	0	0	0
0106419000	Other	0	0	0	0
0106490000	Other	0	0	0	0
0106901000	Amphibia	0	0	0	0
0106903010	Lug worms	0	0	0	0
0106903020	Sludge worms	0	0	0	0
0106903090	Other	0	0	0	0
0106909000	Other	0	0	0	0
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	0	0	0	0
0204210000	Carcasses and half-carcasses	0	0	0	0
0204220000	Other cuts with bone in	0	0	0	0
0204230000	Boneless	0	0	0	0
0204300000	Carcasses and half-carcasses of lamb, frozen	0	0	0	0
0204410000	Carcasses and half-carcasses	0	0	0	0
0204420000	Other cuts with bone in	0	0	0	0
0204430000	Boneless	0	0	0	0
0204501000	Fresh or chilled	0	0	0	0
0204502000	Frozen	0	0	0	0
0205001000	Fresh or chilled	0	0	0	0
0205002000	Frozen	0	0	0	0
0207240000	Not cut in pieces, fresh or chilled	0	0	0	0
0207250000	Not cut in pieces, frozen	0	0	0	0
0207261000	Cuts	0	0	0	0
0207262010	Liver	0	0	0	0
0207262090	Other	0	0	0	0
0207271000	Cuts	0	0	0	0
0207272010	Liver	0	0	0	0
0207272090	Other	0	0	0	0
0207430000	Fatty livers, fresh or chilled	0	0	0	0
0207442010	Liver	0	0	0	0
0207442090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0207452010	Liver	0	0	0	0
0207452090	Other	0	0	0	0
0207530000	Fatty livers, fresh or chilled	0	0	0	0
0207542010	Liver	0	0	0	0
0207542090	Other	0	0	0	0
0207552010	Liver	0	0	0	0
0207552090	*Other*	0	0	0	0
0207603210	Liver	0	0	0	0
0207603290	Other	0	0	0	0
0207604210	Liver	0	0	0	0
0207604290	Other	0	0	0	0
0208100000	Of rabbits or hares	0	0	0	0
0208300000	Of primates	0	0	0	0
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	0	0	0	0
0208402000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	0	0	0	0
0208500000	Of reptiles (including snakes and turtles)	0	0	0	0
0208600000	Of camels and other camelids(Camelidae)	0	0	0	0
0208901000	Of deer	0	0	0	0
0208909010	Of marine animals	0	0	0	0
0208909090	Other	0	0	0	0
0209100000	Of pigs	0	0	0	0
0209900000	Other	0	0	0	0
0210209000	Other	0	0	0	0
0210910000	Of primates	0	0	0	0
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	0	0	0	0
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	0	0	0	0
0210930000	Of reptiles (including snakes and turtles)	0	0	0	0
0210991010	Of bovine animals	0	0	0	0
0210991030	Of poultry	0	0	0	0
0210991090	Other	0	0	0	0
0210999010	Of sheep or goats	0	0	0	0
0210999020	Of poultry	0	0	0	0
0210999090	Other	0	0	0	0
0301111000	Fancy carp	0	0	0	0
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	0	0	0	0
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	0	0	0	0
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	0	0	0	0
0301999070	Loaches	0	0	0	0
0301999080	Cat fishes	0	0	0	0
0301999092	Crusian carp	0	0	0	0
0301999093	Salmon	0	0	0	0
0301999094	Grass carp	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0301999096	Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	0	0	0	0
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	0	0	0	0
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	0	0	0	0
0302130000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	0	0	0	0
0302140000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	0	0	0	0
0302190000	Other	0	0	0	0
0302230000	Sole (Solea spp.)	0	0	0	0
0302330000	Skipjack or stripe-bellied bonito	0	0	0	0
0302351000	Atlantic bluefin tunas(Thunnus thynnus)	0	0	0	0
0302360000	Southern bluefin tunas (Thunnus maccoyii)	0	0	0	0
0302410000	Herrings(Clupea harengus, Clupea pallasii)	0	0	0	0
0302430000	Sardines(Sardina pilchardus, Sardinops spp.), sardinella(Sardinella spp.), brisling or sprats(Sprattus sprattus)	0	0	0	0
0302440000	Mackerel(Scomber scombrus, Scomber australasicus, Scomber japonicus)	0	0	0	0
0302450000	jack and horse mackerel(Trachurus spp.)	0	0	0	0
0302520000	Haddock(Melanogrammus aeglefinus)	0	0	0	0
0302530000	Coalfish(Pollachius virens)	0	0	0	0
0302550000	Alaska Pollack(Theragra chalcogramma)	0	0	0	0
0302590000	Other				
	- Alaska pollack, other than Theragra chalcogramma	0	0	0	0
0302740000	Eels(Anguilla spp.)	0	0	0	0
0302810000	Dogfish and other sharks	0	0	0	0
0302893000	Conger eel	0	0	0	0
0302894000	Sharp toothed eel	0	0	0	0
0302895000	Saury (including horn fish)	0	0	0	0
0302901000	Livers	0	0	0	0
0302902000	Roes	0	0	0	0
0303110000	Sockeye salmon (red salmon) (Oncorhynchus nerka)	0	0	0	0
0303120000	Other Pacific salmon(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	0	0	0	0
0303130000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	0	0	0	0
0303140000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	chrysogaster)				
0303190000	Other	0	0	0	0
0303260000	Eels(Anguilla spp.)	0	0	0	0
0303330000	Sole (Solea spp.)	0	0	0	0
0303410000	Albacore or longfinned tunas (Thunnus alalunga)	0	0	0	0
0303451000	Atlantic bluefin tunas(Thunnus thynnus)	0	0	0	0
0303460000	Southern bluefin tunas (Thunnus maccoyii)	0	0	0	0
0303640000	Haddock(Melanogrammus aeglefinus)	0	0	0	0
0303650000	Coalfish(Pollachius virens)	0	0	0	0
0303660000	Hake(Merluccius spp., Urophycis spp.)	0	0	0	0
0303691000	Whip tail or hoki	0	0	0	0
0303830000	toothfish(Dissostichus spp)	0	0	0	0
0303840000	Sea bass(Dicentrarchus spp)	0	0	0	0
0303891000	Sable fish	0	0	0	0
0303894000	Conger eel	0	0	0	0
0303899010	White sea smelt	0	0	0	0
0303899020	Thorny head	0	0	0	0
0303899030	John dory	0	0	0	0
0303899040	Atka mackerel	0	0	0	0
0303899080	Milk fish	0	0	0	0
0303899092	Sand lance	0	0	0	0
0303899093	Toothfish, other than Dissostichus spp.	0	0	0	0
0303901000	Livers	0	0	0	0
0303902010	Of alaska pollack	0	0	0	0
0303902090	Other	0	0	0	0
0304310000	Tilapias(Oreochromis spp.)	0	0	0	0
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0	0	0	0
0304330000	Nile Perch(Lates niloticus)	0	0	0	0
0304390000	Other	0	0	0	0
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	0	0	0	0
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0	0	0	0
0304431000	Plaice	0	0	0	0
0304439000	Other	0	0	0	0
0304440000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	0	0
0304450000	Swordfish(Xiphias gladius)	0	0	0	0
0304460000	Toothfish(Dissostichus spp.)	0	0	0	0
0304491000	Conger eel	0	0	0	0
0304492000	Bluefin tunas	0	0	0	0
0304499000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0304511000	Fish surimi	0	0	0	0
0304519000	Other	0	0	0	0
0304521000	Fish surimi	0	0	0	0
0304529000	Other	0	0	0	0
0304531000	Fish surimi	0	0	0	0
0304539000	Other	0	0	0	0
0304541000	Fish surimi	0	0	0	0
0304549000	Other	0	0	0	0
0304551000	Fish surimi	0	0	0	0
0304559000	Other	0	0	0	0
0304591010	Fish surimi	0	0	0	0
0304591090	Other	0	0	0	0
0304592010	Fish surimi	0	0	0	0
0304592090	Other	0	0	0	0
0304593010	Fish surimi	0	0	0	0
0304593090	Other	0	0	0	0
0304599010	Fish surimi	0	0	0	0
0304599090	Other	0	0	0	0
0304610000	Tilapias(Oreochromis spp.)	0	0	0	0
0304620000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0	0	0	0
0304630000	Nile Perch(Lates niloticus)	0	0	0	0
0304690000	Other	0	0	0	0
0304710000	Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0	0
0304720000	Haddock(Melanogrammus aeglefinus)	0	0	0	0
0304730000	Coalfish(Pollachius virens)	0	0	0	0
0304740000	Hake(Merluccius spp., Urophycis spp.)	0	0	0	0
0304750000	Alaska Pollack(Theragra chalcogramma)	0	0	0	0
0304790000	Other	0	0	0	0
0304810000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	0	0	0	0
0304820000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0	0	0	0
0304831000	Plaice	0	0	0	0
0304839000	Other	0	0	0	0
0304840000	Swordfish(Xiphias gladius)	0	0	0	0
0304850000	Toothfish(Dissostichus spp.)	0	0	0	0
0304860000	Herrings(Clupea harengus, Clupea pallasii)	0	0	0	0
0304871000	Bluefin tunas	0	0	0	0
0304879000	Other	0	0	0	0
0304891000	Of conger-eel	0	0	0	0
0304892000	Of toothfish, other than Dissostichus spp.	0	0	0	0
0304893000	Of tilapia, other than Oreochromis spp.	0	0	0	0
0304894000	Of file fish	0	0	0	0
0304899000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0304911000	Frozen fish surimi	0	0	0	0
0304919000	Other	0	0	0	0
0304921000	Frozen fish surimi	0	0	0	0
0304929000	Other	0	0	0	0
0304931000	Frozen fish surimi	0	0	0	0
0304939000	Other	0	0	0	0
0304941000	Frozen fish surimi	0	0	0	0
0304949000	Other	0	0	0	0
0304951000	Frozen fish surimi	0	0	0	0
0304959000	Other	0	0	0	0
0304991000	Frozen fish surimi	0	0	0	0
0304999000	Other	0	0	0	0
0305100000	Flours, meals and pellets of fish, fit for human consumption	0	0	0	0
0305201000	Livers	0	0	0	0
0305203000	Roes, smoked	0	0	0	0
0305204010	Of alaska pollack	0	0	0	0
0305204020	Of yellow corvina	0	0	0	0
0305204030	Of herrings	0	0	0	0
0305204090	Other	0	0	0	0
0305311000	Dried	0	0	0	0
0305312000	Salted or in brine	0	0	0	0
0305321000	Dried	0	0	0	0
0305322000	Salted or in brine	0	0	0	0
0305391000	Dried	0	0	0	0
0305392000	Salted or in brine	0	0	0	0
0305410000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0	0	0	0
0305420000	Herrings (Clupea harengus, Clupea pallasii)	0	0	0	0
0305430000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0	0	0	0
0305440000	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.)	0	0	0	0
0305491000	Anchovies	0	0	0	0
0305492000	Alaska pollack	0	0	0	0
0305499000	Other	0	0	0	0
0305510000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0	0
0305593000	Alaska pollack	0	0	0	0
0305594000	Yellow corvina	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0305595000	Puffers	0	0	0	0
0305596000	Sharp toothed eel	0	0	0	0
0305597000	Sand lance	0	0	0	0
0305598000	Blenny or gunnel, including juvenile white bait	0	0	0	0
0305599000	Other	0	0	0	0
0305610000	Herrings (Clupea harengus, Clupea pallasii)	0	0	0	0
0305620000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0	0
0305639000	Other	0	0	0	0
0305691000	Salmon	0	0	0	0
0305692000	Trout	0	0	0	0
0305693000	Hair tail	0	0	0	0
0305694000	Sardines	0	0	0	0
0305695000	Mackerel	0	0	0	0
0305697000	Horse mackerel	0	0	0	0
0305698000	Saury (including horn fish)	0	0	0	0
0305711000	Smoked	0	0	0	0
0305712000	Dried	0	0	0	0
0305721000	Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)	0	0	0	0
0305729000	Other				
	1. Of Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	2. Of salmon[other than Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)]				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	3. Of herrings(Clupea harengus, Clupea pallasii)				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	4. Of anchovies (Engraulis spp.)				
	A. Smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine				
	- Other	0	0	0	0
	5. Of anchovies, other than Engraulis spp.				
	A. Smoked	0	0	0	0
	6. Of Alaska pollack				
	A. Smoked	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	B. Dried whether or not salted but not smoked	0	0	0	0
	7. Of yellow corvina				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	8. Of puffers				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	9. Of sharp toothed eel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	10. Of sand lance				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	11. Of blenny or gunnel, including juvenile white bait				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	12. Of trout				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	13. Of hair tail				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	14. Of sardines				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	15. Of mackerel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	16. Of horse mackerel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	17. Of Saury, including horn fish				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	18. Other				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
0305790000	Other				
	1. Of cod(Gadus morhua, Gadus ogac, Gadus macrocephalus)				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	2. Of Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and				

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	3. Of salmon[other than Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)]				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	4. Of herrings(Clupea harengus, Clupea pallasii)				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	5. Of anchovies (Engraulis spp.)				
	A. Smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine				
	- Other	0	0	0	0
	6. Of anchovies, other than Engraulis spp.				
	A. Smoked	0	0	0	0
	7. Of Alaska pollack				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	8. Of yellow corvina				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	9. Of puffers				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	10. Of sharp toothed eel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	11. Of sand lance				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	12. Of blenny or gunnel, including juvenile white bait				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	13. Of trout				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	14. Of hair tail				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	15. Of sardines				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	16. Of mackerel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	17. Of horse mackerel				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	18. Of Saury, including horn fish				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
	C. Salted(but not dried or smoked) or in brine	0	0	0	0
	19. Other				
	A. Smoked	0	0	0	0
	B. Dried whether or not salted but not smoked	0	0	0	0
0306111000	Smoked	0	0	0	0
0306119000	Other	0	0	0	0
0306121010	In airtight containers	0	0	0	0
0306121020	Not in airtight containers	0	0	0	0
0306129000	Other	0	0	0	0
0306141011	In airtight containers	0	0	0	0
0306141012	Not in airtight containers	0	0	0	0
0306141090	Other	0	0	0	0
0306142010	Smoked	0	0	0	0
0306142090	Other	0	0	0	0
0306143010	Smoked	0	0	0	0
0306149010	Smoked	0	0	0	0
0306151000	Smoked	0	0	0	0
0306159000	Other	0	0	0	0
0306161010	Smoked	0	0	0	0
0306169010	Smoked	0	0	0	0
0306171010	Smoked	0	0	0	0
0306179010	Smoked	0	0	0	0
0306191000	Smoked	0	0	0	0
0306199000	Other	0	0	0	0
0306211000	Smoked	0	0	0	0
0306219000	Other	0	0	0	0
0306221010	In airtight containers	0	0	0	0
0306221020	Not in airtight containers	0	0	0	0
0306229000	Other	0	0	0	0
0306242000	Dried	0	0	0	0
0306243000	Salted or in brine	0	0	0	0
0306244011	In airtight containers	0	0	0	0
0306244012	Not in airtight containers	0	0	0	0
0306244090	Other	0	0	0	0
0306251000	Live, fresh or chilled	0	0	0	0
0306252000	Dried	0	0	0	0
0306253000	Salted or in brine	0	0	0	0
0306254000	Smoked	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0306264000	Smoked	0	0	0	0
0306274000	Smoked	0	0	0	0
0306291000	Live, fresh or chilled	0	0	0	0
0306292000	Dried	0	0	0	0
0306293000	Salted or in brine	0	0	0	0
0306294000	Smoked	0	0	0	0
0307111010	For seed	0	0	0	0
0307111090	Other	0	0	0	0
0307119000	Other	0	0	0	0
0307191000	Frozen	0	0	0	0
0307192000	Dried	0	0	0	0
0307193000	Salted or in brine	0	0	0	0
0307194000	Smoked	0	0	0	0
0307291000	Frozen	0	0	0	0
0307292000	Dried	0	0	0	0
0307293000	Salted or in brine	0	0	0	0
0307294000	Smoked	0	0	0	0
0307310000	Live, fresh or chilled	0	0	0	0
0307391000	Frozen	0	0	0	0
0307392000	Dried	0	0	0	0
0307393000	Smoked	0	0	0	0
0307399000	Other	0	0	0	0
0307494010	Cuttle fish	0	0	0	0
0307494020	Squid				
	- In airtight containers	0	0	0	0
0307511000	Poulp squid	0	0	0	0
0307512000	Webfoot Octopus	0	0	0	0
0307519000	Other	0	0	0	0
0307591010	Octopus	0	0	0	0
0307591020	Poulp squid	0	0	0	0
0307591030	Webfoot octopus	0	0	0	0
0307591090	Other	0	0	0	0
0307592000	Dried	0	0	0	0
0307593000	Smoked	0	0	0	0
0307599000	Other	0	0	0	0
0307601000	Smoked	0	0	0	0
0307609000	Other	0	0	0	0
0307711010	Hard clams spat	0	0	0	0
0307711090	Other	0	0	0	0
0307713000	Cockles	0	0	0	0
0307719000	Other	0	0	0	0
0307791010	Cockles	0	0	0	0
0307791020	Hen clams	0	0	0	0
0307792010	Hen clams	0	0	0	0
0307792020	Baby clams	0	0	0	0
0307792090	Other	0	0	0	0
0307793010	Hen clams	0	0	0	0
0307794011	In airtight containers	0	0	0	0
0307794019	Not in airtight containers	0	0	0	0
0307794090	Other	0	0	0	0
0307892000	Dried	0	0	0	0
0307894000	Smoked	0	0	0	0
0307911000	Top shells	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0307912010	For seed	0	0	0	0
0307912090	Other	0	0	0	0
0307913000	Adductors of shell fish	0	0	0	0
0307914000	Marsh clams	0	0	0	0
0307919000	Other	0	0	0	0
0307991100	Adductors of shell fish	0	0	0	0
0307991200	Top shells	0	0	0	0
0307992100	Adductors of shell fish	0	0	0	0
0307992900	Other	0	0	0	0
0307993100	Top shells	0	0	0	0
0307994110	In airtight containers	0	0	0	0
0307994120	Not in airtight containers	0	0	0	0
0307994900	Other	0	0	0	0
0308110000	Live, fresh or chilled	0	0	0	0
0308191000	Frozen	0	0	0	0
0308192000	Dried	0	0	0	0
0308193000	Salted or in brine	0	0	0	0
0308194000	Smoked	0	0	0	0
0308210000	Live, fresh or chilled	0	0	0	0
0308292000	Dried	0	0	0	0
0308293000	Salted or in brine	0	0	0	0
0308294000	Smoked	0	0	0	0
0308301000	Live, fresh or chilled	0	0	0	0
0308303000	Dried	0	0	0	0
0308304000	Salted or in brine	0	0	0	0
0308305000	Smoked	0	0	0	0
0308901011	For seed	0	0	0	0
0308901019	Other	0	0	0	0
0308901090	Other	0	0	0	0
0308902010	Sea-squirts	0	0	0	0
0308903010	Sea-squirts	0	0	0	0
0308903090	Other	0	0	0	0
0308904000	Salted or in brine	0	0	0	0
0308905000	Smoked	0	0	0	0
0403903000	Kephir	0	0	0	0
0405200000	Dairy spreads	0	0	0	0
0408110000	Dried	0	0	0	0
0408190000	Other	0	0	0	0
0410001000	Turtles' eggs	0	0	0	0
0410002000	Salanganes' nests	0	0	0	0
0410003000	Royal jelly	0	0	0	0
0410009000	Other	0	0	0	0
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0	0	0	0
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	0	0	0	0
0502902000	Goat hair	0	0	0	0
0502909000	Other	0	0	0	0
0504001010	Of bovine	0	0	0	0
0504001090	Other	0	0	0	0
0504002000	Bladders	0	0	0	0
0504003000	Stomachs	0	0	0	0
0505100000	Feathers of a kind used for stuffing; down	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0505901000	Powder of feathers	0	0	0	0
0505909000	Other	0	0	0	0
0506100000	Ossein and bones treated with acid	0	0	0	0
0506901010	Of tigers	0	0	0	0
0506901020	Of bovine animals	0	0	0	0
0506901090	Other	0	0	0	0
0506909000	Other	0	0	0	0
0507101000	Ivory of elephant	0	0	0	0
0507102000	Rhinoceros horns	0	0	0	0
0507109000	Other	0	0	0	0
0507902010	Tortoise shells and plates	0	0	0	0
0507902020	Whalebone and whalebone hair	0	0	0	0
0507902030	Pangolin shells and scales	0	0	0	0
0507902040	Hooves and claws (including nails)	0	0	0	0
0507902090	Other	0	0	0	0
0508001000	Coral	0	0	0	0
0508002010	Mother of pearl shells	0	0	0	0
0508002020	Abalone shells	0	0	0	0
0508002030	Oyster shells	0	0	0	0
0508002040	Snail shells	0	0	0	0
0508002050	Trocus shells	0	0	0	0
0508002060	Agoya shells	0	0	0	0
0508002070	Fresh water shells (Megalonaiasnervosa, Amblemaplicata, Quadrula quadrula spp.)	0	0	0	0
0508002090	Other	0	0	0	0
0508009000	Other	0	0	0	0
0510001000	Ambergris	0	0	0	0
0510002000	Castoreum	0	0	0	0
0510003000	Musk	0	0	0	0
0510004000	Ox bezoar	0	0	0	0
0510005000	Pteropi faeces	0	0	0	0
0510009010	Pancreas	0	0	0	0
0510009020	Bile	0	0	0	0
0510009030	Gecko	0	0	0	0
0510009090	Other	0	0	0	0
0511100000	Bovine semen	0	0	0	0
0511911010	Brine shrimp eggs	0	0	0	0
0511911090	Other	0	0	0	0
0511912000	Fish waste	0	0	0	0
0511919000	Other	0	0	0	0
0511991000	Animal blood	0	0	0	0
0511992010	Swine semen	0	0	0	0
0511992090	Other	0	0	0	0
0511993010	Of bovine	0	0	0	0
0511993020	Of swine	0	0	0	0
0511993090	Other	0	0	0	0
0511994000	Sinews and tendons	0	0	0	0
0511995011	Dressed	0	0	0	0
0511995019	Other	0	0	0	0
0511995020	Horsehair waste	0	0	0	0
0511996000	Natural sponges of animal origin	0	0	0	0
0511999010	Silkworm eggs	0	0	0	0
0511999020	Chrysalis of silk worm	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0511999030	Dead animals, other than products of dead animals of Chapter 3	0	0	0	0
0511999040	Paring and similar waste of rawhides or skins	0	0	0	0
0511999090	Other	0	0	0	0
0601101000	Of tulips	0	0	0	0
0601102000	Of lilies	0	0	0	0
0601103000	Of dahlias	0	0	0	0
0601104000	Of hyacinthus	0	0	0	0
0601105000	Of gladiolus	0	0	0	0
0601106000	Of iris	0	0	0	0
0601107000	Of freesias	0	0	0	0
0601108000	Of narcissus	0	0	0	0
0601109000	Other	0	0	0	0
0601201000	Of tulips	0	0	0	0
0601202000	Of lilies	0	0	0	0
0601203000	Of dahlias	0	0	0	0
0601204000	Of hyacinthus	0	0	0	0
0601205000	Of gladiolus	0	0	0	0
0601206000	Chicory plants and roots	0	0	0	0
0601207000	Of iris	0	0	0	0
0601208000	Of freesias	0	0	0	0
0601209010	Of narcissus	0	0	0	0
0601209090	Other	0	0	0	0
0602101000	Of fruit trees	0	0	0	0
0602201000	Apple trees	0	0	0	0
0602202000	Pear trees	0	0	0	0
0602203000	Peach trees	0	0	0	0
0602204000	Grape vines	0	0	0	0
0602205000	Persimmon trees	0	0	0	0
0602206000	Citrus trees	0	0	0	0
0602207010	Chestnut trees	0	0	0	0
0602207020	Walnut trees	0	0	0	0
0602207030	Korean pine trees	0	0	0	0
0602209000	Other	0	0	0	0
0602300000	Rhododendrons and azaleas, grafted or not	0	0	0	0
0602400000	Roses, grafted or not	0	0	0	0
0602901010	Orchids or orchises	0	0	0	0
0602901020	Carnations	0	0	0	0
0602901030	Guzmania empire	0	0	0	0
0602901040	Gypsophilas	0	0	0	0
0602901050	Chrysanthemums	0	0	0	0
0602901060	Cactus	0	0	0	0
0602902011	For bonsai	0	0	0	0
0602902019	Other	0	0	0	0
0602902020	Larch trees	0	0	0	0
0602902030	Cryptomeria	0	0	0	0
0602902040	Japanese cypress	0	0	0	0
0602902050	Rigi-taeda	0	0	0	0
0602902061	For bonsai	0	0	0	0
0602902069	Other	0	0	0	0
0602902071	For bonsai	0	0	0	0
0602902079	Other	0	0	0	0
0602902081	For bonsai	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0602902089	Other	0	0	0	0
0602902091	For bonsai	0	0	0	0
0602902099	Other	0	0	0	0
0602909010	Peony trees	0	0	0	0
0602909020	Camellia trees	0	0	0	0
0602909030	Mulberry trees	0	0	0	0
0602909040	Mushroom spawn	0	0	0	0
0603191000	Tulips	0	0	0	0
0603192000	Gladiolus	0	0	0	0
0604201000	Mosses and lichens	0	0	0	0
0604202010	Leaves of ginkgos	0	0	0	0
0604202090	Other	0	0	0	0
0604209000	Other	0	0	0	0
0604901000	Mosses and lichens	0	0	0	0
0604909000	Other	0	0	0	0
0703102000	Shallots	0	0	0	0
0703901000	Leeks	0	0	0	0
0703909000	Other	0	0	0	0
0704901000	Cabbages	0	0	0	0
0704902000	Chinese cabbages	0	0	0	0
0704909000	Other	0	0	0	0
0705110000	Cabbage lettuce (head lettuce)	0	0	0	0
0705190000	Other	0	0	0	0
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	0	0	0	0
0705290000	Other	0	0	0	0
0706101000	Carrots	0	0	0	0
0706102000	Turnips	0	0	0	0
0706901000	Radishes	0	0	0	0
0706902000	Wasabi and horseradishes	0	0	0	0
0706903000	Codonopsis	0	0	0	0
0706904000	Platycodon grandiflorum	0	0	0	0
0706909000	Other	0	0	0	0
0707000000	Cucumbers and gherkins, fresh or chilled.	0	0	0	0
0708100000	Peas (Pisum sativum)	0	0	0	0
0708200000	Beans (Vigna spp., Phaseolus spp.)	0	0	0	0
0708900000	Other leguminous vegetables	0	0	0	0
0709300000	Aubergines (egg-plants)	0	0	0	0
0709400000	Celery other than celeriac	0	0	0	0
0709519000	Other	0	0	0	0
0709591000	Pine mushrooms	0	0	0	0
0709593000	Ling chiu mushrooms	0	0	0	0
0709594010	King oyster mushrooms	0	0	0	0
0709594090	Other	0	0	0	0
0709595000	Winter mushrooms	0	0	0	0
0709596000	Truffles	0	0	0	0
0709599000	Other	0	0	0	0
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0	0
0709910000	Globe artichokes	0	0	0	0
0709920000	Olives	0	0	0	0
0709991000	Bracken	0	0	0	0
0709992000	Flowering ferns	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0709999000	Other				
	- Other	0	0	0	0
0710100000	Potatoes	0	0	0	0
0710210000	Peas (Pisum sativum)	0	0	0	0
0710220000	Beans (Vigna spp., Phaseolus spp.)	0	0	0	0
0710290000	Other	0	0	0	0
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0	0
0710400000	Sweet corn	0	0	0	0
0710803000	Bamboo shoots	0	0	0	0
0710804000	Carrots	0	0	0	0
0710805000	Bracken	0	0	0	0
0710806000	Pine mushrooms	0	0	0	0
0710809000	Other	0	0	0	0
0710900000	Mixtures of vegetables	0	0	0	0
0711200000	Olives	0	0	0	0
0711400000	Cucumbers and gherkins	0	0	0	0
0711510000	Mushrooms of the genus Agaricus	0	0	0	0
0711591000	Truffles	0	0	0	0
0711599000	Other	0	0	0	0
0711903000	Bamboo shoots	0	0	0	0
0711904000	Carrots	0	0	0	0
0711905010	Bracken	0	0	0	0
0711905020	Flowering ferns	0	0	0	0
0711905099	Other	0	0	0	0
0711909000	Mixtures of vegetables	0	0	0	0
0712311000	Cultivated mushrooms (Agaricus bisporus)	0	0	0	0
0712319000	Other	0	0	0	0
0712320000	Wood ears (Auricularia spp.)	0	0	0	0
0712330000	Jelly fungi (Tremella spp.)	0	0	0	0
0712391010	Pine mushrooms	0	0	0	0
0712391030	Ling chiu mushrooms	0	0	0	0
0712391040	Oyster mushrooms	0	0	0	0
0712391050	Winter mushrooms	0	0	0	0
0712391090	Other	0	0	0	0
0712392000	Truffles	0	0	0	0
0712902020	Radishes	0	0	0	0
0712902060	Cabbages	0	0	0	0
0712902080	Sweet potato stems	0	0	0	0
0712902093	Potatoes	0	0	0	0
0712902094	Flowering ferns	0	0	0	0
0712902095	Codonopsis	0	0	0	0
0712902099	Other	0	0	0	0
0712909000	Mixtures of vegetables	0	0	0	0
0713101000	For seed	0	0	0	0
0713102000	For feeding	0	0	0	0
0713109000	Other	0	0	0	0
0713200000	Chickpeas (garbanzos)	0	0	0	0
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0	0	0	0
0713600000	Pigeon peas(Cajanus cajan)	0	0	0	0
0713900000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0801110000	Desiccated	0	0	0	0
0801120000	In the inner shell(endocarp)	0	0	0	0
0801190000	Other	0	0	0	0
0801210000	In shell	0	0	0	0
0801220000	Shelled	0	0	0	0
0802110000	In shell	0	0	0	0
0802120000	Shelled	0	0	0	0
0802210000	In shell	0	0	0	0
0802220000	Shelled	0	0	0	0
0802510000	In shell	0	0	0	0
0802520000	Shelled	0	0	0	0
0802610000	In shell	0	0	0	0
0802620000	Shelled	0	0	0	0
0802700000	kola nuts(Cola spp.)	0	0	0	0
0802800000	Areca nuts	0	0	0	0
0802902010	In shell	0	0	0	0
0802902020	Shelled	0	0	0	0
0802909000	Other	0	0	0	0
0804200000	Figs	0	0	0	0
0804400000	Avocados	0	0	0	0
0805400000	Grapefruit, including pomelos	0	0	0	0
0805502010	Citrus aurantifolia	0	0	0	0
0805502020	Citrus latifolia	0	0	0	0
0807110000	Watermelons	0	0	0	0
0808400000	Quinces	0	0	0	0
0809100000	Apricots	0	0	0	0
0809401000	Plums	0	0	0	0
0810200000	Raspberries, blackberries, mulberries and loganberries	0	0	0	0
0810300000	Black, white or red currants and gooseberries	0	0	0	0
0810400000	Cranberries, bilberries and other fruits of the genus Vaccinium	0	0	0	0
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0	0	0	0
0812909000	Other	0	0	0	0
0813100000	Apricots	0	0	0	0
0813200000	Prunes	0	0	0	0
0814002000	Peel of melons (including watermelons)	0	0	0	0
0901110000	Not decaffeinated	0	0	0	0
0901120000	Decaffeinated	0	0	0	0
0901210000	Not decaffeinated	0	0	0	0
0901220000	Decaffeinated	0	0	0	0
0901901000	Coffee husks and skins	0	0	0	0
0901902000	Coffee substitutes containing coffee	0	0	0	0
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	0	0	0
0902400000	Other black tea (fermented) and other partly fermented tea	0	0	0	0
0903000000	Maté.	0	0	0	0
0904110000	Neither crushed nor ground	0	0	0	0
0904120000	Crushed or ground	0	0	0	0
0905100000	Neither crushed nor ground	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
0905200000	Crushed or ground	0	0	0	0
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	0	0	0	0
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	0	0	0	0
0906192000	Cinnamon tree flowers	0	0	0	0
0906201000	Cinnamon	0	0	0	0
0906202000	Cinnamon tree flowers	0	0	0	0
0907100000	Neither crushed nor ground	0	0	0	0
0907200000	Crushed or ground	0	0	0	0
0908110000	Neither crushed nor ground	0	0	0	0
0908120000	Crushed or ground	0	0	0	0
0908210000	Neither crushed nor ground	0	0	0	0
0908220000	Crushed or ground	0	0	0	0
0908310000	Neither crushed nor ground	0	0	0	0
0908320000	Crushed or ground	0	0	0	0
0909210000	Neither crushed nor ground	0	0	0	0
0909220000	Crushed or ground	0	0	0	0
0909310000	Neither crushed nor ground	0	0	0	0
0909320000	Crushed or ground	0	0	0	0
0909611000	Seeds of anise or badian	0	0	0	0
0909612000	Seeds of caraway	0	0	0	0
0909613000	Seeds of fennel and juniper berries	0	0	0	0
0909621000	Seeds of anise or badian	0	0	0	0
0909622000	Seeds of caraway	0	0	0	0
0909623000	Seeds of fennel and juniper berries	0	0	0	0
0910200000	Saffron	0	0	0	0
0910300000	Turmeric (curcuma)	0	0	0	0
0910911000	Curry	0	0	0	0
0910919000	Other	0	0	0	0
0910991000	Thyme; bay leaves	0	0	0	0
0910999000	Other	0	0	0	0
1001110000	Seed	0	0	0	0
1001190000	Other	0	0	0	0
1001911000	Meslin	0	0	0	0
1001919000	Other	0	0	0	0
1001991010	Meslin	0	0	0	0
1001991090	Other	0	0	0	0
1001992010	Meslin	0	0	0	0
1001992090	Other	0	0	0	0
1001999010	Meslin	0	0	0	0
1001999090	Other	0	0	0	0
1002100000	Seed	0	0	0	0
1002900000	Other	0	0	0	0
1004100000	Seed	0	0	0	0
1004900000	Other	0	0	0	0
1005100000	For seed	0	0	0	0
1005901000	For feeding	0	0	0	0
1007100000	Seed	0	0	0	0
1007900000	Other	0	0	0	0
1008211000	Foxtail millet(Setalia italica)	0	0	0	0
1008219000	Other	0	0	0	0
1008291000	Foxtail millet(Setalia italica)	0	0	0	0
1008299000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1008300000	Canary seeds	0	0	0	0
1101001000	Of wheat	0	0	0	0
1101002000	Of meslin	0	0	0	0
1102200000	Maize (corn) flour	0	0	0	0
1102903000	Rye flour	0	0	0	0
1104309000	Other	0	0	0	0
1106100000	Of the dried leguminous vegetables of heading 07.13	0	0	0	0
1107209000	Other	0	0	0	0
1109000000	Wheat gluten, whether or not dried.	0	0	0	0
1201901000	For soya beans oil and oil cake	0	0	0	0
1203000000	Copra.	0	0	0	0
1204000000	Linseed, whether or not broken.	0	0	0	0
1205101000	Seeds for fodder planting	0	0	0	0
1205109000	Other	0	0	0	0
1205901000	Seeds for fodder planting	0	0	0	0
1205909000	Other	0	0	0	0
1206000000	Sunflower seeds, whether or not broken.	0	0	0	0
1207100000	Palm nuts and kernels	0	0	0	0
1207210000	Seed	0	0	0	0
1207291000	For feeding	0	0	0	0
1207299000	Other	0	0	0	0
1207300000	Castor oil seeds	0	0	0	0
1207500000	Mustard seeds	0	0	0	0
1207600000	Safflower(Carthamus tinctorius) seeds	0	0	0	0
1207700000	Melon seeds	0	0	0	0
1207910000	Poppy seeds	0	0	0	0
1207992000	Shea nuts (Karite nuts)	0	0	0	0
1207999000	Other	0	0	0	0
1208100000	Of soya beans	0	0	0	0
1208900000	Other	0	0	0	0
1209100000	Sugar beet seeds	0	0	0	0
1209210000	Lucerne(alfalfa) seeds	0	0	0	0
1209220000	Clover(Trifolium spp.) seeds	0	0	0	0
1209230000	Fescue seeds	0	0	0	0
1209240000	Kentucky blue grass(Poa pratensis L.) seeds	0	0	0	0
1209250000	Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds	0	0	0	0
1209291000	Lupine seed	0	0	0	0
1209292000	Sudan grass seed	0	0	0	0
1209293000	Orchard grass seeds	0	0	0	0
1209294000	Timothy grass seed	0	0	0	0
1209299000	Other	0	0	0	0
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	0	0	0
1209911010	Onion seeds	0	0	0	0
1209911090	Other	0	0	0	0
1209912000	Radish seeds	0	0	0	0
1209913000	Seeds of chili peppers or sweet peppers(Capsicum annuum)	0	0	0	0
1209914000	Cabbage seeds	0	0	0	0
1209915000	Tomato seeds	0	0	0	0
1209919000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1209991010	Seeds of oak	0	0	0	0
1209991090	Other	0	0	0	0
1209992000	Seeds of fruit trees	0	0	0	0
1209993000	Tobacco seed	0	0	0	0
1209994000	Lawn seed	0	0	0	0
1209999000	Other	0	0	0	0
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	0	0	0	0
1210201000	Hop cones	0	0	0	0
1210202000	Lupulin	0	0	0	0
1211202110	Powder	0	0	0	0
1211202190	Other	0	0	0	0
1211300000	Coca leaf	0	0	0	0
1211400000	Poppy straw	0	0	0	0
1211901000	Aconiti tuber	0	0	0	0
1211902000	Coptidis rhizoma	0	0	0	0
1211903000	Polygalae radix	0	0	0	0
1211904000	Fritillariae roylei bulbus	0	0	0	0
1211905000	Eucommiae cortex	0	0	0	0
1211906000	Liquorice roots	0	0	0	0
1211909010	Amomi semen	0	0	0	0
1211909020	Zizyphi semen	0	0	0	0
1211909030	Quisqualis fructus	0	0	0	0
1211909040	Longanae arillus	0	0	0	0
1211909050	Crataegi fructus	0	0	0	0
1211909060	Nelumbo semen	0	0	0	0
1211909070	Pepper mint	0	0	0	0
1211909080	Japanese pepper	0	0	0	0
1211909091	Dried platycodon grandiflorum	0	0	0	0
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	0	0	0	0
1211909093	Chinese magnolia fruit(Schisandra chinensis Baill)	0	0	0	0
1211909099	Other	0	0	0	0
1212211020	Chilled	0	0	0	0
1212211030	Frozen	0	0	0	0
1212211090	Other	0	0	0	0
1212212030	Chilled	0	0	0	0
1212212040	Frozen	0	0	0	0
1212212090	Other	0	0	0	0
1212213020	Chilled	0	0	0	0
1212213030	Frozen	0	0	0	0
1212213090	Other	0	0	0	0
1212214010	Fresh	0	0	0	0
1212214020	Chilled	0	0	0	0
1212214030	Frozen	0	0	0	0
1212214090	Other	0	0	0	0
1212215020	Chilled	0	0	0	0
1212215030	Frozen	0	0	0	0
1212216010	Frozen	0	0	0	0
1212216090	Other	0	0	0	0
1212217011	Frozen	0	0	0	0
1212217019	Other	0	0	0	0
1212217021	Frozen	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1212217029	Other	0	0	0	0
1212217031	Frozen	0	0	0	0
1212217039	Other	0	0	0	0
1212218011	Frozen	0	0	0	0
1212218019	Other	0	0	0	0
1212218021	Frozen	0	0	0	0
1212218029	Other	0	0	0	0
1212218031	Frozen	0	0	0	0
1212218039	Other	0	0	0	0
1212219011	Frozen	0	0	0	0
1212219019	Other	0	0	0	0
1212219091	Frozen	0	0	0	0
1212291010	Frozen	0	0	0	0
1212291090	Other				
	- Other	0	0	0	0
1212292010	Frozen	0	0	0	0
1212292090	Other				
	- Other	0	0	0	0
1212293010	Frozen	0	0	0	0
1212293090	Other				
	- Other	0	0	0	0
1212294010	Frozen	0	0	0	0
1212294090	Other	0	0	0	0
1212295010	Frozen	0	0	0	0
1212295090	Other				
	- Chilled	0	0	0	0
1212296010	Frozen	0	0	0	0
1212296090	Other	0	0	0	0
1212297011	Frozen	0	0	0	0
1212297019	Other	0	0	0	0
1212297021	Frozen	0	0	0	0
1212297029	Other	0	0	0	0
1212297031	Frozen	0	0	0	0
1212297039	Other	0	0	0	0
1212298011	Frozen	0	0	0	0
1212298019	Other	0	0	0	0
1212298021	Frozen	0	0	0	0
1212298029	Other	0	0	0	0
1212298031	Frozen	0	0	0	0
1212298039	Other	0	0	0	0
1212299011	Frozen	0	0	0	0
1212299019	Other	0	0	0	0
1212299091	Frozen	0	0	0	0
1212910000	Sugar beet	0	0	0	0
1212920000	Locust beans(carob)	0	0	0	0
1212930000	Sugar cane	0	0	0	0
1212940000	Chicory roots	0	0	0	0
1212992000	Tuber of kuyaku	0	0	0	0
1212993000	Pollen	0	0	0	0
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	0	0	0	0
1212999000	Other	0	0	0	0
1213000000	Cereal straw and husks, unprepared, whether or	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	not chopped, ground, pressed or in the form of pellets.				
1214101000	For feeding	0	0	0	0
1214109000	Other	0	0	0	0
1214909011	For feeding	0	0	0	0
1214909019	Other	0	0	0	0
1301200000	Gum Arabic	0	0	0	0
1301901000	Oleoresins	0	0	0	0
1301902010	Shellac	0	0	0	0
1301902090	Other	0	0	0	0
1302110000	Opium	0	0	0	0
1302120000	Of liquorice	0	0	0	0
1302130000	Of hops	0	0	0	0
1302191120	White ginseng extract powder	0	0	0	0
1302191190	Other	0	0	0	0
1302192000	Cashew nut shell liquid	0	0	0	0
1302193000	Natural lacquer	0	0	0	0
1302199010	Saps and extracts of aloes	0	0	0	0
1302199020	Cola extract	0	0	0	0
1302199091	Vanilla oleoresin or vanilla extract	0	0	0	0
1302199099	Other	0	0	0	0
1302200000	Pectic substances, pectinates and pectates	0	0	0	0
1302311000	Agar-agar in stripe form	0	0	0	0
1302312000	Agar-agar, powdered	0	0	0	0
1302319000	Other	0	0	0	0
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	0	0	0
1302390000	Other	0	0	0	0
1401201000	Split or drawn	0	0	0	0
1401209000	Other	0	0	0	0
1401901000	Bark of arrow root's stems	0	0	0	0
1401909000	Other	0	0	0	0
1404200000	Cotton linters	0	0	0	0
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	0	0	0	0
1404902010	Bark of paper mulberry	0	0	0	0
1404902020	Bark of edgeworthia papyriferu	0	0	0	0
1404902090	Other	0	0	0	0
1404903010	Leaves of quercus dentata	0	0	0	0
1404903020	Leaves of smilax china	0	0	0	0
1404903090	Other	0	0	0	0
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0	0	0	0
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	0	0	0	0
1404906010	Gall nuts	0	0	0	0
1404906020	Almond hulls	0	0	0	0
1404906090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1404909000	Other	0	0	0	0
1501101000	Of a acid value not exceeding 1	0	0	0	0
1501109000	Other	0	0	0	0
1501201000	Of a acid value not exceeding 1	0	0	0	0
1501209000	Other	0	0	0	0
1501900000	Other	0	0	0	0
1502101010	Of a acid value not exceeding 2	0	0	0	0
1502101090	Other	0	0	0	0
1502109000	Other	0	0	0	0
1502901010	Of a acid value not exceeding 2	0	0	0	0
1502901090	Other	0	0	0	0
1502909000	Other	0	0	0	0
1503002000	Lard-oil	0	0	0	0
1503009000	Other	0	0	0	0
1504101000	Sharks' liver oil and its fractions	0	0	0	0
1504109000	Other	0	0	0	0
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	0	0	0	0
1504301000	Whale oil and its fractions	0	0	0	0
1504309000	Other	0	0	0	0
1505001000	Wool grease, crude	0	0	0	0
1505009000	Other	0	0	0	0
1506001000	Neat's foot oil and its fractions	0	0	0	0
1506009000	Other	0	0	0	0
1507101000	For food	0	0	0	0
1507102000	For manufacturing biodiesel	0	0	0	0
1507109000	Other	0	0	0	0
1508100000	Crude oil	0	0	0	0
1508901000	Refined oil	0	0	0	0
1508909000	Other	0	0	0	0
1509100000	Virgin	0	0	0	0
1509900000	Other	0	0	0	0
1510000000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	0	0	0	0
1511100000	Crude oil	0	0	0	0
1511901000	Palm olein	0	0	0	0
1511902000	Palm stearin	0	0	0	0
1511909000	Other	0	0	0	0
1512111000	Sunflower-seed oil	0	0	0	0
1512112000	Safflower oil	0	0	0	0
1512191010	Sunflower-seed oil	0	0	0	0
1512191020	Safflower oil	0	0	0	0
1512199010	Sunflower-seed oil	0	0	0	0
1512199020	Safflower oil	0	0	0	0
1512210000	Crude oil, whether or not gossypol has been removed	0	0	0	0
1512291000	Refined oil	0	0	0	0
1512299000	Other	0	0	0	0
1513110000	Crude oil	0	0	0	0
1513191000	Refined oil	0	0	0	0
1513199000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1513211000	Palm kernel oil	0	0	0	0
1513212000	Babassu oil	0	0	0	0
1513291010	Palm kernel oil	0	0	0	0
1513291020	Babassu oil	0	0	0	0
1513299000	Other	0	0	0	0
1514110000	Crude oil	0	0	0	0
1514911000	Other Rape oil or colza oil	0	0	0	0
1514912000	Mustard oil	0	0	0	0
1515110000	Crude oil	0	0	0	0
1515190000	Other	0	0	0	0
1515210000	Crude oil	0	0	0	0
1515290000	Other	0	0	0	0
1515300000	Castor oil and its fractions	0	0	0	0
1515909020	Camellia oil and its fractions	0	0	0	0
1515909030	Jojoba oil and its fractions	0	0	0	0
1515909040	Tung oil and its fractions	0	0	0	0
1515909090	Other	0	0	0	0
1516101000	Beef tallow and its fractions	0	0	0	0
1516102000	Whale oil and its fractions	0	0	0	0
1516109000	Other	0	0	0	0
1516201020	Sunflower seed oil and its fraction	0	0	0	0
1516201030	Rape or colza oil and its fraction	0	0	0	0
1516202010	Coconut (copra) oil and its fraction	0	0	0	0
1516202020	Palm oil and its fraction	0	0	0	0
1516202030	Maize oil and its fraction	0	0	0	0
1516202040	Cotton seed oil and its fraction	0	0	0	0
1516202050	Soya-bean oil and its fraction	0	0	0	0
1517100000	Margarine, excluding liquid margarine	0	0	0	0
1517901000	Imitation lard	0	0	0	0
1517902000	Shortening	0	0	0	0
1517909000	Other	0	0	0	0
1518001000	Dehydrated castor oil	0	0	0	0
1518002000	Epoxidised soya-bean oil	0	0	0	0
1518009010	For feeding	0	0	0	0
1518009090	Other	0	0	0	0
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	0	0	0	0
1521101000	Carnauba wax	0	0	0	0
1521102000	Palm wax	0	0	0	0
1521109000	Other	0	0	0	0
1521901000	Spermaceti	0	0	0	0
1521902000	Beeswax	0	0	0	0
1521909000	Other	0	0	0	0
1522001010	Natural	0	0	0	0
1522001090	Other	0	0	0	0
1522009000	Other	0	0	0	0
1602201000	In airtight containers	0	0	0	0
1602209000	Other	0	0	0	0
1602311000	In airtight containers	0	0	0	0
1602319000	Other	0	0	0	0
1602901000	In airtight containers	0	0	0	0
1602909000	Other	0	0	0	0
1603003000	Fish extracts	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1603004000	Fish juices	0	0	0	0
1603009000	Other	0	0	0	0
1604111000	In airtight containers	0	0	0	0
1604119000	Other	0	0	0	0
1604121000	In airtight containers	0	0	0	0
1604129000	Other	0	0	0	0
1604139000	Other	0	0	0	0
1604151000	In airtight containers	0	0	0	0
1604159000	Other	0	0	0	0
1604161000	In airtight containers	0	0	0	0
1604169000	Other	0	0	0	0
1604171000	In airtight containers	0	0	0	0
1604191010	Saury	0	0	0	0
1604191020	Horse mackerel	0	0	0	0
1604191090	Other	0	0	0	0
1604199010	Jerk filefish	0	0	0	0
1604201000	Fish pastes	0	0	0	0
1604202000	Fish marinade	0	0	0	0
1604203000	Fish sausages	0	0	0	0
1604310000	Caviar	0	0	0	0
1604320000	Caviar substitutes	0	0	0	0
1605101010	In airtight containers	0	0	0	0
1605101091	Red snow crab meat	0	0	0	0
1605101099	Other	0	0	0	0
1605109000	Other	0	0	0	0
1605211000	Breaded	0	0	0	0
1605290000	Other	0	0	0	0
1605301000	In airtight containers	0	0	0	0
1605309000	Other	0	0	0	0
1605401000	In airtight containers	0	0	0	0
1605409000	Other	0	0	0	0
1605511000	In airtight containers	0	0	0	0
1605521000	In airtight containers	0	0	0	0
1605531000	In airtight containers	0	0	0	0
1605539000	Other	0	0	0	0
1605541010	In airtight containers	0	0	0	0
1605542010	In airtight containers	0	0	0	0
1605551000	In airtight containers	0	0	0	0
1605561010	In airtight containers	0	0	0	0
1605562010	In airtight containers	0	0	0	0
1605569010	In airtight containers	0	0	0	0
1605571000	In airtight containers	0	0	0	0
1605581000	In airtight containers	0	0	0	0
1605591010	In airtight containers	0	0	0	0
1605591090	Other	0	0	0	0
1605592010	In airtight containers	0	0	0	0
1605599010	In airtight containers	0	0	0	0
1605611000	In airtight containers	0	0	0	0
1605619000	Other	0	0	0	0
1605621000	In airtight containers	0	0	0	0
1605631000	In airtight containers	0	0	0	0
1605691000	In airtight containers	0	0	0	0
1701121000	Of a polarization not exceeding 98.5°	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1701122000	Of a polarization exceeding 98.5°	0	0	0	0
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	0	0	0	0
1701141000	Of a polarization not exceeding 98.5°	0	0	0	0
1701142000	Of a polarization exceeding 98.5°	0	0	0	0
1702111000	Lactose	0	0	0	0
1702119000	Lactose syrup	0	0	0	0
1702191000	Lactose	0	0	0	0
1702199000	Lactose Syrup	0	0	0	0
1702201000	Maple sugar	0	0	0	0
1702202000	Maple syrup	0	0	0	0
1702302000	Glucose syrup	0	0	0	0
1702402000	Glucose syrup	0	0	0	0
1702500000	Chemically pure fructose	0	0	0	0
1702602000	Fructose syrup	0	0	0	0
1703101000	For use in manufacturing spirits	0	0	0	0
1703109000	Other	0	0	0	0
1703901000	For use in manufacturing spirits	0	0	0	0
1703909000	Other	0	0	0	0
1704100000	Chewing gum, whether or not sugar-coated	0	0	0	0
1704901000	Liquorice extract, not put up as confectionery	0	0	0	0
1704902010	Drops	0	0	0	0
1704902020	Caramels	0	0	0	0
1704902090	Other	0	0	0	0
1704909000	Other	0	0	0	0
1801001000	Raw	0	0	0	0
1801002000	Roasted	0	0	0	0
1802001000	Cocoa shells, husks and skins	0	0	0	0
1802009000	Other	0	0	0	0
1803100000	Not defatted	0	0	0	0
1803200000	Wholly or partly defatted	0	0	0	0
1804000000	Cocoa butter, fat and oil.	0	0	0	0
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	0	0	0	0
1806100000	Cocoa powder, containing added sugar or other sweetening matter	0	0	0	0
1806201000	Chocolate and chocolate confectionery	0	0	0	0
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	0	0	0	0
1806209090	Other	0	0	0	0
1806311000	Chocolate and chocolate confectionery	0	0	0	0
1806319000	Other	0	0	0	0
1806321000	Chocolate and chocolate confectionery	0	0	0	0
1806329000	Other	0	0	0	0
1806901000	Chocolate and chocolate confectionery	0	0	0	0
1806902111	Of prepared dry-milk	0	0	0	0
1806902119	Other	0	0	0	0
1806902191	Of oatmeal	0	0	0	0
1806902199	Other	0	0	0	0
1806902210	Of barley flour	0	0	0	0
1806902920	Of food preparations of goods of headings 04.01 to 04.04	0	0	0	0
1806902991	Of oatmeal	0	0	0	0
1806902992	Of barley flour	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	0	0	0	0
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	0	0	0	0
1806909090	Other	0	0	0	0
1901109010	Of oatmeal	0	0	0	0
1901109090	Other	0	0	0	0
1901202000	Of barley flour	0	0	0	0
1901909010	Oat meal	0	0	0	0
1901909092	Of barley flour	0	0	0	0
1902111000	Spaghetti	0	0	0	0
1902112000	Macaroni	0	0	0	0
1902119000	Other	0	0	0	0
1902193000	Naeng-myunⓚ	0	0	0	0
1902199000	Other	0	0	0	0
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	0	0	0	0
1902301010	Ramenⓚ	0	0	0	0
1902301090	Other	0	0	0	0
1902309000	Other	0	0	0	0
1902400000	Couscous	0	0	0	0
1903001000	Tapioca	0	0	0	0
1903009000	Other	0	0	0	0
1904101000	Corn flakes	0	0	0	0
1904102000	Corn chip	0	0	0	0
1904103000	Puffed rice	0	0	0	0
1904300000	Bulgur wheat	0	0	0	0
1905100000	Crispbread	0	0	0	0
1905200000	Gingerbread and the like	0	0	0	0
1905310000	Sweet biscuits	0	0	0	0
1905320000	Waffles and wafers	0	0	0	0
1905400000	Rusks, toasted bread and similar toasted products	0	0	0	0
1905901010	Bread	0	0	0	0
1905901020	Ship's biscuits	0	0	0	0
1905901030	Pastries and cakes	0	0	0	0
1905901040	Biscuits, cookies and crackers	0	0	0	0
1905901090	Other	0	0	0	0
1905909010	Empty cachets of a kind suitable for pharmaceutical use	0	0	0	0
1905909090	Other	0	0	0	0
2001100000	Cucumbers and gherkins	0	0	0	0
2001909010	Shallots	0	0	0	0
2001909020	Tomatoes	0	0	0	0
2001909030	Cauliflower	0	0	0	0
2001909050	Rakkyo	0	0	0	0
2002100000	Tomatoes, whole or in pieces	0	0	0	0
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	0	0	0	0
2002909000	Other	0	0	0	0
2003104000	Cultivated mushrooms (Agaricus bisporus)	0	0	0	0
2003109000	Other	0	0	0	0
2003901000	Oak Mushrooms	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2003902000	Pine Mushrooms	0	0	0	0
2003903000	Truffles	0	0	0	0
2003909000	Other	0	0	0	0
2004901000	Sweet corn	0	0	0	0
2004909000	Other	0	0	0	0
2005101000	Pureed corn for infant	0	0	0	0
2005109000	Other	0	0	0	0
2005201000	Croquettes prepared from flakes	0	0	0	0
2005209000	Other	0	0	0	0
2005400000	Peas (Pisum sativum)	0	0	0	0
2005511000	Of small green beans	0	0	0	0
2005512000	Of small red beans	0	0	0	0
2005519000	Other	0	0	0	0
2005591000	Of small green beans	0	0	0	0
2005592000	Of small red beans	0	0	0	0
2005599000	Other	0	0	0	0
2005600000	Asparagus	0	0	0	0
2005700000	Olives	0	0	0	0
2005910000	Bamboo shoots	0	0	0	0
2005992000	Sauerkraut	0	0	0	0
2005999000	Other	0	0	0	0
2006004000	Lotus roots	0	0	0	0
2006005000	Peas (Pisum sativum)	0	0	0	0
2006006010	Beans shelled	0	0	0	0
2006006090	Other	0	0	0	0
2006007000	Asparagus	0	0	0	0
2006008000	Olive	0	0	0	0
2006009010	Sweet corn (Zeamays var. Sac charata)	0	0	0	0
2006009020	Bamboo shoots	0	0	0	0
2006009030	Of other vegetable	0	0	0	0
2006009090	Other	0	0	0	0
2007100000	Homogenised preparations	0	0	0	0
2007919000	Other	0	0	0	0
2007999000	Other	0	0	0	0
2008111000	Peanut butter	0	0	0	0
2008191000	Chestnuts	0	0	0	0
2008192000	Coconut	0	0	0	0
2008199000	Other	0	0	0	0
2008701000	In airtight containers, added sugar	0	0	0	0
2008709000	Other	0	0	0	0
2008910000	Palm hearts	0	0	0	0
2009210000	Of a Brix value not exceeding 20	0	0	0	0
2009290000	Other	0	0	0	0
2009391000	Lemon juice	0	0	0	0
2009500000	Tomato juice	0	0	0	0
2009610000	Of a Brix value not exceeding 30	0	0	0	0
2009790000	Other	0	0	0	0
2009891020	Strawberry juice	0	0	0	0
2009892000	Juice of vegetable	0	0	0	0
2009901010	Chiefly on the basic of orange juice	0	0	0	0
2009901020	Chiefly on the basic of apple juice	0	0	0	0
2009901030	Chiefly on the basic of grape juice	0	0	0	0
2009901090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2009902000	Of vegetables	0	0	0	0
2009909000	Other	0	0	0	0
2101111000	Instant coffee	0	0	0	0
2101119000	Other	0	0	0	0
2101121000	Preparations of instant coffee	0	0	0	0
2101129010	Of containing milk, cream or their substitutes	0	0	0	0
2101129090	Other	0	0	0	0
2101301000	Of barley	0	0	0	0
2101309000	Other	0	0	0	0
2102101000	Brewery yeast	0	0	0	0
2102102000	Distillery yeast	0	0	0	0
2102103000	Bakery yeast	0	0	0	0
2102104000	Culture yeast	0	0	0	0
2102109000	Other	0	0	0	0
2102201000	Inactive yeasts	0	0	0	0
2102202000	Nulook㉾	0	0	0	0
2102203010	Of tablet	0	0	0	0
2102203090	Other	0	0	0	0
2102204010	Of tablet	0	0	0	0
2102204090	Other	0	0	0	0
2102209000	Other	0	0	0	0
2102300000	Prepared baking powders	0	0	0	0
2103201000	Tomato ketchup	0	0	0	0
2103202000	Tomato sauces	0	0	0	0
2103301000	Mustard flour and meal	0	0	0	0
2103302000	Prepared mustard	0	0	0	0
2103901090	Other	0	0	0	0
2103909010	Mayonnaise	0	0	0	0
2103909020	Instant curry	0	0	0	0
2104101000	Of meat	0	0	0	0
2104102000	Of fish	0	0	0	0
2104103000	Of vegetable	0	0	0	0
2104109000	Other	0	0	0	0
2105001010	Not containing cocoa	0	0	0	0
2105001090	Other	0	0	0	0
2105009010	Not containing cocoa	0	0	0	0
2105009090	Other	0	0	0	0
2106109020	Protein concentrates	0	0	0	0
2106109030	Textured protein substances	0	0	0	0
2106901010	Cola base	0	0	0	0
2106901020	Beverage base of perfumed fruits	0	0	0	0
2106901090	Other	0	0	0	0
2106902000	Sugar syrups, containing added flavouring or colouring matter	0	0	0	0
2106903011	Ginseng tea	0	0	0	0
2106903019	Other	0	0	0	0
2106904090	Other	0	0	0	0
2106909010	Coffee creamer	0	0	0	0
2106909030	Preparations for use in manufacturing ice cream	0	0	0	0
2106909040	Autolyzed yeast and other yeast extracts	0	0	0	0
2106909060	Acorn flour	0	0	0	0
2106909070	Preparations with a basis of aloe	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	0	0	0	0
2106909091	Preparations of royal jelly and honey	0	0	0	0
2106909099	Other	0	0	0	0
2201100000	Mineral waters and aerated waters	0	0	0	0
2201901000	Ice and snow	0	0	0	0
2201909000	Other	0	0	0	0
2202101000	Coloured	0	0	0	0
2202109000	Other	0	0	0	0
2202903000	Sikhyeⓚ	0	0	0	0
2202909000	Other	0	0	0	0
2204100000	Sparkling wine	0	0	0	0
2204211000	Red wine	0	0	0	0
2204212000	White wine	0	0	0	0
2204219000	Other	0	0	0	0
2204291000	Red wine	0	0	0	0
2204292000	White wine	0	0	0	0
2204299000	Other	0	0	0	0
2204300000	Other grape must	0	0	0	0
2205100000	In containers holding 2 ℓ or less	0	0	0	0
2205900000	Other	0	0	0	0
2206001010	Cider	0	0	0	0
2206001020	Perry	0	0	0	0
2206001090	Other	0	0	0	0
2206002010	Cheongjuⓚ	0	0	0	0
2206002020	Yakjuⓚ	0	0	0	0
2206002030	Takjuⓚ	0	0	0	0
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	0	0	0	0
2206009090	Other	0	0	0	0
2207109090	Other	0	0	0	0
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	0	0	0	0
2208302000	Bourbon whisky	0	0	0	0
2208303000	Rye whisky	0	0	0	0
2208701000	Ginseng wine	0	0	0	0
2208702000	Ogarpiⓚ wine	0	0	0	0
2208904000	Sojuⓚ	0	0	0	0
2208906000	Kaoliang wine	0	0	0	0
2208907000	Tequila	0	0	0	0
2209001000	Brewery vinegar	0	0	0	0
2209009000	Other	0	0	0	0
2301101000	Flours, meals and pellets, of meat or meat offal	0	0	0	0
2301102000	Greaves	0	0	0	0
2301201000	Flours, meals and pellets of fish	0	0	0	0
2302100000	Of maize (corn)	0	0	0	0
2302300000	Of wheat	0	0	0	0
2302401000	Of rice	0	0	0	0
2302409000	Other	0	0	0	0
2302500000	Of leguminous plants	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2303100000	Residues of starch manufacture and similar residues	0	0	0	0
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	0	0	0	0
2303301000	For feeding	0	0	0	0
2303309000	Other	0	0	0	0
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	0	0	0	0
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	0	0	0	0
2306100000	Of cotton seeds	0	0	0	0
2306200000	Of linseed	0	0	0	0
2306300000	Of sunflower seeds	0	0	0	0
2306410000	Of low erucic acid rape or colza seeds	0	0	0	0
2306490000	Other	0	0	0	0
2306500000	Of coconut or copra	0	0	0	0
2306600000	Of palm nuts or kernels	0	0	0	0
2306901000	Of sesamum seeds	0	0	0	0
2306902000	Of perilla seeds	0	0	0	0
2306903000	Of maize (corn) germ	0	0	0	0
2306909000	Other	0	0	0	0
2307000000	Wine lees; argol.	0	0	0	0
2308001000	Acorns	0	0	0	0
2308002000	Horse-chestnuts	0	0	0	0
2308003000	Cotton seed hulls	0	0	0	0
2309101000	Dog food	0	0	0	0
2309102000	Cat food	0	0	0	0
2309901010	For pigs	0	0	0	0
2309901020	For fowls	0	0	0	0
2309901030	For fish	0	0	0	0
2309901040	For bovine	0	0	0	0
2309901091	Of milk replacer	0	0	0	0
2309901099	Other	0	0	0	0
2309902091	Automatic approval import items as of December 31,1994 :1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.)2. FCA Feed nectars (conc.)3. FCA Feed protanox 4. FCA Encila (conc.)5. FCA Sugar mate6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.)7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.)8. Pig and fresh of FFI Arome (cone., 2X)9. Pecuaroma-poultry Other	0	0	0	0
2309903010	*Chiefly on the basis of antibiotics*	0	0	0	0
2309903020	Chiefly on the basis of vitamins	0	0	0	0
2309903030	Chiefly on the basis of micro minerals	0	0	0	0
2309903090	Other	0	0	0	0
2401101000	Flue-cured	0	0	0	0
2401102000	Burley	0	0	0	0
2401103000	Oriental	0	0	0	0
2401109000	Other	0	0	0	0
2401201000	Flue-cured	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2401202000	Burley	0	0	0	0
2401203000	Oriental	0	0	0	0
2401209000	Other	0	0	0	0
2401301000	Stems	0	0	0	0
2401302000	Scraps	0	0	0	0
2401309000	Other	0	0	0	0
2402101000	Cigar	0	0	0	0
2402102000	Cheroot	0	0	0	0
2402103000	Cigarillos	0	0	0	0
2402201000	Filter tip cigarettes	0	0	0	0
2402209000	Other	0	0	0	0
2402900000	Other	0	0	0	0
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	0	0	0	0
2403191000	Pipe tobacco	0	0	0	0
2403199000	Other	0	0	0	0
2403911000	Tobacco sheets	0	0	0	0
2403919000	Other	0	0	0	0
2403991000	Chewing tobacco	0	0	0	0
2403992000	Snuff	0	0	0	0
2403993000	Tobacco extracts and essences	0	0	0	0
2403999000	Other	0	0	0	0
2501001010	Rock salt	0	0	0	0
2501001020	Sea salt made by the heat of the sun	0	0	0	0
2501009010	Edible salt	0	0	0	0
2501009020	Pure sodium chloride	0	0	0	0
2501009090	Other	0	0	0	0
2502000000	Unroasted iron pyrites.	0	0	0	0
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0	0	0	0
2504101000	Natural graphite, crystalline	0	0	0	0
2504102000	Natural graphite, amorphous	0	0	0	0
2504109000	Other	0	0	0	0
2504901000	Natural graphite, crystalline	0	0	0	0
2504902000	Natural graphite, amorphous	0	0	0	0
2504909000	Other	0	0	0	0
2505100000	Silica sands and quartz sands	0	0	0	0
2505901010	Clayey sand	0	0	0	0
2505901020	Felspathic sand	0	0	0	0
2505901090	Other	0	0	0	0
2505909000	Other	0	0	0	0
2506101000	Containing less than 0.06 % of impurities	0	0	0	0
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	0	0	0	0
2506103000	Containing more than 0.1 % of impurities	0	0	0	0
2506201000	Crude or roughly trimmed	0	0	0	0
2506209000	Other	0	0	0	0
2507001010	Not calcined	0	0	0	0
2507001090	Other	0	0	0	0
2507002010	Gairome	0	0	0	0
2507002020	Kibushi	0	0	0	0
2507002090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2507009000	Other	0	0	0	0
2508100000	Bentonite	0	0	0	0
2508300000	Fire-clay	0	0	0	0
2508401000	Acid clay	0	0	0	0
2508402000	Decolourising earths and fuller's earth	0	0	0	0
2508409000	Other	0	0	0	0
2508501000	Andalusite	0	0	0	0
2508502000	Kyanite	0	0	0	0
2508503000	Sillimanite	0	0	0	0
2508600000	Mullite	0	0	0	0
2508701000	Shamotte	0	0	0	0
2508702000	Dinas earth	0	0	0	0
2509000000	Chalk.	0	0	0	0
2510101000	Natural calcium phosphates	0	0	0	0
2510102000	Natural aluminium calcium phosphates	0	0	0	0
2510109000	Other	0	0	0	0
2510201000	Natural calcium phosphates	0	0	0	0
2510202000	Natural aluminium calcium phosphates	0	0	0	0
2510209000	Other	0	0	0	0
2511100000	Natural barium sulphate (barytes)	0	0	0	0
2511200000	Natural barium carbonate (witherite)	0	0	0	0
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0	0	0	0
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	0	0	0	0
2513109000	Other	0	0	0	0
2513201010	Emery	0	0	0	0
2513201020	Natural corundum	0	0	0	0
2513201030	Natural garnet	0	0	0	0
2513201090	Other	0	0	0	0
2513202010	Emery	0	0	0	0
2513202020	Natural corundum	0	0	0	0
2513202030	Natural garnet	0	0	0	0
2513202090	Other	0	0	0	0
2514001000	Crude or roughly trimmed	0	0	0	0
2514009000	Other	0	0	0	0
2515111000	Marble	0	0	0	0
2515112000	Travertine	0	0	0	0
2515121000	Marble	0	0	0	0
2515122000	Travertine	0	0	0	0
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	0	0	0	0
2516110000	Crude or roughly trimmed	0	0	0	0
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0	0	0
2516201000	Crude or roughly trimmed	0	0	0	0
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0	0	0
2516901000	Crude or roughly trimmed	0	0	0	0
2516909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2517101000	Pebbles	0	0	0	0
2517102000	Broken or crushed stone	0	0	0	0
2517109000	Other	0	0	0	0
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0	0	0	0
2517300000	Tarred macadam	0	0	0	0
2517410000	Of marble	0	0	0	0
2517491000	Of basalt	0	0	0	0
2517492000	Of granite	0	0	0	0
2517499000	Other	0	0	0	0
2518100000	Dolomite, not calcined or sintered	0	0	0	0
2518200000	Calcined or sintered dolomite	0	0	0	0
2518300000	Dolomite ramming mix	0	0	0	0
2519100000	Natural magnesium carbonate (magnesite)	0	0	0	0
2519901000	Fused or dead-burned magnesia	0	0	0	0
2519902000	Natural magnesium oxide	0	0	0	0
2519909000	Other	0	0	0	0
2520101000	Gypsum	0	0	0	0
2520102000	Anhydrite	0	0	0	0
2520201000	Specially calcined or finely ground for use in dentistry	0	0	0	0
2520209000	Other	0	0	0	0
2521001000	Limestone	0	0	0	0
2521009000	Other	0	0	0	0
2522100000	Quicklime	0	0	0	0
2522200000	Slaked lime	0	0	0	0
2522300000	Hydraulic lime	0	0	0	0
2523300000	Aluminous cement	0	0	0	0
2523909000	Other	0	0	0	0
2524100000	Crocidolite	0	0	0	0
2524901000	Amosite	0	0	0	0
2524902000	Chrysotile	0	0	0	0
2524909000	Other	0	0	0	0
2525100000	Crude mica and mica rifted into sheets or splittings	0	0	0	0
2525200000	Mica powder	0	0	0	0
2525300000	Mica waste	0	0	0	0
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	0	0	0	0
2526109000	Other	0	0	0	0
2526200000	Crushed or powdered	0	0	0	0
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	0	0	0	0
2528002000	Calcium borates	0	0	0	0
2528003000	Magnesium chloroborate	0	0	0	0
2528004000	Natural boric acid	0	0	0	0
2528009000	Other	0	0	0	0
2529100000	Feldspar	0	0	0	0
2529211000	Powder	0	0	0	0
2529219000	Other	0	0	0	0
2529221000	Powder	0	0	0	0
2529229000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2529301000	Leucite	0	0	0	0
2529302000	Nepheline	0	0	0	0
2529303000	Nepheline syenite	0	0	0	0
2530101000	Vermiculite	0	0	0	0
2530102000	Perlites and chlorites	0	0	0	0
2530200000	Kieserite, epsomite (natural magnesium sulphates)	0	0	0	0
2530901000	Natural arsenic sulfides	0	0	0	0
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	0	0	0	0
2530903000	Strontianite	0	0	0	0
2530904000	Cinnabar	0	0	0	0
2530905000	Pyrophyllite	0	0	0	0
2530906000	Zeolites	0	0	0	0
2530907000	Alunites	0	0	0	0
2530908000	Wollastonites	0	0	0	0
2530909010	Pottery stone	0	0	0	0
2530909020	Sericites	0	0	0	0
2530909030	Earth colours	0	0	0	0
2530909040	Natural micaceous iron oxides	0	0	0	0
2530909050	Natural cryolite and natural chiolite	0	0	0	0
2530909091	Natural calcium carbonate	0	0	0	0
2530909099	Other	0	0	0	0
2601111000	Red haematite	0	0	0	0
2601112000	Magnetite	0	0	0	0
2601119000	Other	0	0	0	0
2601121000	Red haematite	0	0	0	0
2601122000	Magnetite	0	0	0	0
2601129000	Other	0	0	0	0
2601200000	Roasted iron pyrites	0	0	0	0
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0	0	0	0
2603000000	Copper ores and concentrates.	0	0	0	0
2604000000	Nickel ores and concentrates.	0	0	0	0
2605000000	Cobalt ores and concentrates.	0	0	0	0
2606000000	Aluminium ores and concentrates.	0	0	0	0
2607000000	Lead ores and concentrates.	0	0	0	0
2608000000	Zinc ores and concentrates.	0	0	0	0
2609000000	Tin ores and concentrates.	0	0	0	0
2610000000	Chromium ores and concentrates.	0	0	0	0
2611001000	Wolframite	0	0	0	0
2611002000	Scheelite	0	0	0	0
2611009000	Other	0	0	0	0
2612100000	Uranium ores and concentrates	0	0	0	0
2612200000	Thorium ores and concentrates	0	0	0	0
2613100000	Roasted	0	0	0	0
2613900000	Other	0	0	0	0
2614001000	Rutile	0	0	0	0
2614002000	Anatase	0	0	0	0
2614009000	Other	0	0	0	0
2615100000	Zirconium ores and concentrates	0	0	0	0
2615901000	Niobium ores and concentrates	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2615902000	Tantalum ores and concentrates	0	0	0	0
2615903000	Vanadium ores and concentrates	0	0	0	0
2616100000	Silver ores and concentrates	0	0	0	0
2616901000	Gold ores and concentrates	0	0	0	0
2616902000	Platinum ores and concentrates (including ores and concentrates of platinum group)	0	0	0	0
2617100000	Antimony ores and concentrates	0	0	0	0
2617901000	Mercury ores and concentrates	0	0	0	0
2617902000	Germanium ores and concentrates	0	0	0	0
2617903000	Beryllium ores and concentrates	0	0	0	0
2617904000	Bismuth ores and concentrates	0	0	0	0
2617909000	Other	0	0	0	0
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	0	0	0	0
2619001010	Blast furnace slag	0	0	0	0
2619001090	Other	0	0	0	0
2619002000	Dross	0	0	0	0
2619003000	Scalings	0	0	0	0
2619009000	Other	0	0	0	0
2620110000	Hard zinc spelter	0	0	0	0
2620190000	Other	0	0	0	0
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	0	0	0	0
2620290000	Other	0	0	0	0
2620300000	Containing mainly copper	0	0	0	0
2620400000	Containing mainly aluminium	0	0	0	0
2620600000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	0	0	0
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	0	0	0	0
2620990000	Other	0	0	0	0
2621100000	Ash and residues from the incineration of municipal waste	0	0	0	0
2621900000	Other	0	0	0	0
2701110000	Anthracite	0	0	0	0
2701121000	Coking coal, heavy	0	0	0	0
2701122000	Other coking coal	0	0	0	0
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	0	0	0
2701129090	Other	0	0	0	0
2701190000	Other coal	0	0	0	0
2701201000	Briquettes	0	0	0	0
2701202000	Ovoids	0	0	0	0
2701209000	Other	0	0	0	0
2702100000	Lignite, whether or not pulverised, but not agglomerated	0	0	0	0
2702200000	Agglomerated lignite	0	0	0	0
2703001000	Not agglomerated	0	0	0	0
2703002000	Agglomerated	0	0	0	0
2704001010	Of coal	0	0	0	0
2704001090	Other	0	0	0	0
2704002000	Semi-coke	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2704003000	Retort carbon	0	0	0	0
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0	0	0	0
2706001000	Coal tars	0	0	0	0
2706002000	Tars from lignit or peat	0	0	0	0
2706009000	Other	0	0	0	0
2707100000	Benzol (benzene)	0	0	0	0
2707200000	Toluol (toluene)	0	0	0	0
2707300000	Xylol (xylenes)	0	0	0	0
2707400000	Naphthalene	0	0	0	0
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method	0	0	0	0
2707910000	Creosote oils	0	0	0	0
2707991000	Solvent naphtha	0	0	0	0
2707992000	Anthracene	0	0	0	0
2707993000	Phenols	0	0	0	0
2707999000	Other	0	0	0	0
2708100000	Pitch	0	0	0	0
2708200000	Pitch coke	0	0	0	0
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15℃	0	0	0	0
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15℃	0	0	0	0
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15℃	0	0	0	0
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15℃	0	0	0	0
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15℃	0	0	0	0
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15℃	0	0	0	0
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15℃	0	0	0	0
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15℃	0	0	0	0
2709001090	Other	0	0	0	0
2709002000	Crude oils obtained from bituminous minerals	0	0	0	0
2710122000	Aviation spirit	0	0	0	0
2710123000	Propylene tetramer	0	0	0	0
2710124000	Naphtha	0	0	0	0
2710125000	Natural gas liquid	0	0	0	0
2710191010	Jet fuel	0	0	0	0
2710192030	n-paraffine	0	0	0	0
2710196000	Extender oil	0	0	0	0
2710197110	Aviation engine oil	0	0	0	0
2710197120	Engine oil for automotive	0	0	0	0
2710197130	Engine oil for marine use	0	0	0	0
2710197210	Cylinder oil	0	0	0	0
2710197220	Spindle oil	0	0	0	0
2710197230	Gear oil	0	0	0	0
2710197240	Turbine oil	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2710197250	Refrigerating machine oil	0	0	0	0
2710197310	Compound oil	0	0	0	0
2710197320	Liquid paraffin	0	0	0	0
2710197330	Automatic transmission fluid	0	0	0	0
2710197410	Anti-corrosive oil	0	0	0	0
2710197420	Cutting oil	0	0	0	0
2710197430	Cleansing oil	0	0	0	0
2710197440	Mould release oil	0	0	0	0
2710197450	Hydraulic brake oil	0	0	0	0
2710197510	Process oil	0	0	0	0
2710197520	Insulating oil	0	0	0	0
2710197530	Heat treating oil	0	0	0	0
2710197540	Heat transfer oil	0	0	0	0
2710197900	Other	0	0	0	0
2710198010	Containing aluminium as additive	0	0	0	0
2710198020	Containing calcium as additive	0	0	0	0
2710198030	Containing sodium as additive	0	0	0	0
2710198040	Containing lithium as additive	0	0	0	0
2710198090	Other	0	0	0	0
2710199000	Other	0	0	0	0
2710201020	Aviation spirit	0	0	0	0
2710201030	Propylene tetramer	0	0	0	0
2710201040	Naphtha	0	0	0	0
2710201050	Natural gas liquid	0	0	0	0
2710209110	Jet fuel	0	0	0	0
2710209230	n-paraffine	0	0	0	0
2710209600	Extender oil	0	0	0	0
2710209711	Aviation engine oil	0	0	0	0
2710209712	Engine oil for automotive	0	0	0	0
2710209713	Engine oil for marine use	0	0	0	0
2710209721	Cylinder oil	0	0	0	0
2710209722	Spindle oil	0	0	0	0
2710209723	Gear oil	0	0	0	0
2710209724	Turbine oil	0	0	0	0
2710209725	Refrigerating machine oil	0	0	0	0
2710209731	Compound oil	0	0	0	0
2710209732	Liquid paraffin	0	0	0	0
2710209733	Automatic transmission fluid	0	0	0	0
2710209741	Anti corrosive oil	0	0	0	0
2710209742	Cutting oil	0	0	0	0
2710209743	Cleansing oil	0	0	0	0
2710209744	Mould release oil	0	0	0	0
2710209745	Hydraulic brake oil	0	0	0	0
2710209751	Process oil	0	0	0	0
2710209752	Insulating oil	0	0	0	0
2710209753	Heat treating oil	0	0	0	0
2710209754	Heat transfer oil	0	0	0	0
2710209790	Other	0	0	0	0
2710209810	Containing aluminium as additive	0	0	0	0
2710209820	Containing calcium as additive	0	0	0	0
2710209830	Containing sodium as additive	0	0	0	0
2710209840	Containing lithium as additive	0	0	0	0
2710209890	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2710209900	Other	0	0	0	0
2710911010	Of motor spirit, aviation spirit and jet fuel	0	0	0	0
2710911020	Of naphtha and natural gas liquid	0	0	0	0
2710911090	Other	0	0	0	0
2710912010	Of kerosene and jet fuel	0	0	0	0
2710912090	Other	0	0	0	0
2710913000	Of gas oils	0	0	0	0
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	0	0	0	0
2710914090	Other	0	0	0	0
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	0	0	0	0
2710919000	Other	0	0	0	0
2710991010	Of motor spirit, aviation spirit and jet fuel	0	0	0	0
2710991020	Of naphtha and natural gas liquid	0	0	0	0
2710991090	Other	0	0	0	0
2710992010	Of kerosene and jet fuel	0	0	0	0
2710992090	Other	0	0	0	0
2710993000	Of gas oils	0	0	0	0
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	0	0	0	0
2710994090	Other	0	0	0	0
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	0	0	0	0
2710999000	Other	0	0	0	0
2711110000	Natural gas	0	0	0	0
2711120000	Propane	0	0	0	0
2711130000	Butanes	0	0	0	0
2711141000	Ethylene	0	0	0	0
2711142000	Propylene	0	0	0	0
2711143000	Butylene	0	0	0	0
2711144000	Butadiene	0	0	0	0
2711190000	Other	0	0	0	0
2711210000	Natural gas	0	0	0	0
2711290000	Other	0	0	0	0
2712101000	Vaseline	0	0	0	0
2712109000	Other	0	0	0	0
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	0	0	0	0
2712901010	Slack wax and scale wax	0	0	0	0
2712901020	Microcrystalline wax	0	0	0	0
2712901090	Other	0	0	0	0
2712909010	Montan wax	0	0	0	0
2712909020	Peat wax	0	0	0	0
2712909030	Ceresin wax	0	0	0	0
2712909040	Synthetic paraffin wax	0	0	0	0
2712909090	Other	0	0	0	0
2713110000	Not calcined	0	0	0	0
2713120000	Calcined	0	0	0	0
2713200000	Petroleum bitumen	0	0	0	0
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	0	0	0	0
2714100000	Bituminous or oil shale and tar sands	0	0	0	0
2714901000	Bitumen and asphalt, natural	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2714902000	Asphaltites	0	0	0	0
2714903000	Asphaltic rock	0	0	0	0
2715001000	Cut-backs	0	0	0	0
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	0	0	0	0
2715003000	Mastics	0	0	0	0
2715009000	Other	0	0	0	0
2716000000	Electrical energy.	0	0	0	0
2801100000	Chlorine	0	0	0	0
2801200000	Iodine	0	0	0	0
2801301000	Fluorine	0	0	0	0
2801302000	Bromine	0	0	0	0
2802001000	Sulphur, sublimed	0	0	0	0
2802002000	Sulphur, precipitated	0	0	0	0
2802003000	Colloidal sulfur	0	0	0	0
2803001000	Acetylene black	0	0	0	0
2803009011	For manufacturing secondary batteries	0	0	0	0
2803009019	Other	0	0	0	0
2803009090	Other	0	0	0	0
2804100000	Hydrogen	0	0	0	0
2804210000	Argon	0	0	0	0
2804291000	Helium	0	0	0	0
2804292000	Neon	0	0	0	0
2804293000	Krypton	0	0	0	0
2804294000	Xenon	0	0	0	0
2804299000	Other	0	0	0	0
2804300000	Nitrogen	0	0	0	0
2804400000	Oxygen	0	0	0	0
2804501000	Boron	0	0	0	0
2804502000	Tellurium	0	0	0	0
2804610000	Containing by weight not less than 99.99 % of silicon	0	0	0	0
2804690000	Other	0	0	0	0
2804701000	Yellow phosphorous	0	0	0	0
2804709000	Other	0	0	0	0
2804800000	Arsenic	0	0	0	0
2804900000	Selenium	0	0	0	0
2805110000	Sodium	0	0	0	0
2805120000	Calcium	0	0	0	0
2805190000	Other	0	0	0	0
2805301000	Cerium group	0	0	0	0
2805302000	Terbium group	0	0	0	0
2805303000	Erbium group	0	0	0	0
2805304000	Yttrium	0	0	0	0
2805305000	Scandium	0	0	0	0
2805309000	Other	0	0	0	0
2805400000	Mercury	0	0	0	0
2806100000	Hydrogen chloride (hydrochloric acid)	0	0	0	0
2806200000	Chlorosulphuric acid	0	0	0	0
2807001010	For making semiconductor	0	0	0	0
2807001090	Other	0	0	0	0
2807002000	Oleum	0	0	0	0
2808001010	For making semiconductor	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2808001090	Other	0	0	0	0
2808002000	Sulphonitric acids	0	0	0	0
2809100000	Diphosphorus pentaoxide	0	0	0	0
2809201010	For making semiconductor	0	0	0	0
2809201090	Other	0	0	0	0
2809202010	Metaphosphoric acid	0	0	0	0
2809202020	Pyrophosphoric acid	0	0	0	0
2809202090	Other	0	0	0	0
2810001010	Diboron trioxide	0	0	0	0
2810001090	Other	0	0	0	0
2810002000	Ortho boric acid	0	0	0	0
2810003000	Meta boric acid	0	0	0	0
2810009000	Other	0	0	0	0
2811111000	For making semiconductor	0	0	0	0
2811119000	Other	0	0	0	0
2811191000	Hydrogensulphide	0	0	0	0
2811192000	Hydrobromic acid	0	0	0	0
2811193000	Sulphamic acid	0	0	0	0
2811194000	Perchloric acid	0	0	0	0
2811195000	Chloric acid	0	0	0	0
2811196000	Hypophosphorous acid	0	0	0	0
2811197000	Phosphorous acid	0	0	0	0
2811198000	Arsenic acid	0	0	0	0
2811199010	Hydrogen cyanide	0	0	0	0
2811199090	Other	0	0	0	0
2811210000	Carbon dioxide	0	0	0	0
2811221000	White carbon	0	0	0	0
2811229010	Silicagel	0	0	0	0
2811229090	Other	0	0	0	0
2811291000	Carbon monoxide	0	0	0	0
2811292000	Nitrous oxide	0	0	0	0
2811293000	Nitrogen dioxide	0	0	0	0
2811294000	Arsenic trioxide	0	0	0	0
2811295000	Arsenic pentoxide	0	0	0	0
2811299000	Other	0	0	0	0
2812101010	Iodine trichloride	0	0	0	0
2812101020	Phosphorous trichloride	0	0	0	0
2812101030	Phosphorous pentachloride	0	0	0	0
2812101040	Arsenic trichloride	0	0	0	0
2812101050	Sulphur monochloride	0	0	0	0
2812101060	Sulphur dichloride	0	0	0	0
2812101090	Other	0	0	0	0
2812102010	Thionyl chloride	0	0	0	0
2812102020	Carbonyl dichloride (phosgene)	0	0	0	0
2812102030	Phosphorous oxychloride	0	0	0	0
2812102090	Other	0	0	0	0
2812901000	Boron trifluoride	0	0	0	0
2812902000	Sulphur hexafluoride	0	0	0	0
2812909000	Other	0	0	0	0
2813100000	Carbon disulphide	0	0	0	0
2813901020	Phosphorous pentasulphide	0	0	0	0
2813901090	Other	0	0	0	0
2813902010	Diarsenic pentasulphide	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2813902090	Other	0	0	0	0
2813903000	Silicon sulphide	0	0	0	0
2813909000	Other	0	0	0	0
2814100000	Anhydrous ammonia	0	0	0	0
2814200000	Ammonia in aqueous solution	0	0	0	0
2815200000	Potassium hydroxide (caustic potash)	0	0	0	0
2815301000	Sodium peroxide	0	0	0	0
2815302000	Potassium peroxide	0	0	0	0
2816101000	Magnesium hydroxide	0	0	0	0
2816102000	Magnesium peroxide	0	0	0	0
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	0	0	0	0
2817001000	Zinc oxide	0	0	0	0
2817002000	Zinc peroxide	0	0	0	0
2818101000	Sized grains	0	0	0	0
2818109000	Other	0	0	0	0
2818200000	Aluminium oxide, other than artificial corundum	0	0	0	0
2818301000	Alumina gel	0	0	0	0
2818309000	Other	0	0	0	0
2819100000	Chromium trioxide	0	0	0	0
2819901010	Chromic oxides	0	0	0	0
2819901090	*Other*	0	0	0	0
2819902000	*Chromium hydroxides*	0	0	0	0
2820100000	*Manganese dioxide*	0	0	0	0
2820901000	Manganese oxide	0	0	0	0
2820902000	Manganic oxide	0	0	0	0
2820909000	Other	0	0	0	0
2821101000	Iron oxides	0	0	0	0
2821102000	Iron hydroxides	0	0	0	0
2821200000	Earth colours	0	0	0	0
2822001010	Cobaltic oxide	0	0	0	0
2822001091	For manufacturing secondary battery	0	0	0	0
2822001099	Other	0	0	0	0
2822002010	Cobaltous hydroxide	0	0	0	0
2822002090	Other	0	0	0	0
2823001000	Anatase type	0	0	0	0
2823009000	Other	0	0	0	0
2824100000	Lead monoxide (litharge, massicot)	0	0	0	0
2824901000	Red lead and orange lead	0	0	0	0
2824909000	Other	0	0	0	0
2825101000	Hydrazine hydrate	0	0	0	0
2825109010	Hydrazine	0	0	0	0
2825109020	Inorganic salts of hydrazine	0	0	0	0
2825109030	Hydroxylamine	0	0	0	0
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	0	0	0	0
2825109049	Other	0	0	0	0
2825201000	Lithium oxide	0	0	0	0
2825202000	Lithium hydroxide	0	0	0	0
2825301000	Vanadic pentoxide	0	0	0	0
2825309000	Other	0	0	0	0
2825401000	Nickel oxides	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2825402000	Nickel hydroxides	0	0	0	0
2825501000	Copper oxides	0	0	0	0
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2825502090	Other	0	0	0	0
2825601000	Germanium oxides	0	0	0	0
2825602000	Zirconium dioxide	0	0	0	0
2825701000	Molybdenum oxides	0	0	0	0
2825702000	Molybdenum hydroxide	0	0	0	0
2825800000	Antimony oxides	0	0	0	0
2825901010	Calcium oxide	0	0	0	0
2825901020	Tungsten oxides	0	0	0	0
2825901030	Tin oxides	0	0	0	0
2825901090	Other	0	0	0	0
2825902010	Calcium hydroxide	0	0	0	0
2825902020	Manganes hydroxides	0	0	0	0
2825902030	Tungsten hydroxides	0	0	0	0
2825902040	Tin hydroxides	0	0	0	0
2825902090	Other	0	0	0	0
2825903010	Nickel peroxides	0	0	0	0
2825903090	Other	0	0	0	0
2825909000	Other	0	0	0	0
2826120000	Of aluminium	0	0	0	0
2826191000	Calcium fluoride	0	0	0	0
2826193010	Potassium hydrogen fluoride	0	0	0	0
2826193090	Other	0	0	0	0
2826194000	Ammonium or sodium fluoride	0	0	0	0
2826195000	Tungsten Hexafluoride(WF6)	0	0	0	0
2826199000	Other	0	0	0	0
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	0	0	0	0
2826901000	Artificial chiolite	0	0	0	0
2826902000	Calcium fluorosilicate	0	0	0	0
2826903000	Fluoroborates	0	0	0	0
2826904000	Fluorophosphates	0	0	0	0
2826905000	Fluorosulphates	0	0	0	0
2826906000	Fluorosilicates of sodium or of potassium	0	0	0	0
2826909000	Other	0	0	0	0
2827100000	Ammonium chloride	0	0	0	0
2827200000	Calcium chloride	0	0	0	0
2827310000	Of magnesium	0	0	0	0
2827320000	Of aluminium	0	0	0	0
2827350000	Of nickel	0	0	0	0
2827391000	Of copper	0	0	0	0
2827399000	Other	0	0	0	0
2827411000	Copper chloride oxides	0	0	0	0
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2827412090	Other	0	0	0	0
2827491000	Chloride oxides	0	0	0	0
2827492000	Chloride hydroxides	0	0	0	0
2827511000	Sodium bromide	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2827512000	Potassium bromide	0	0	0	0
2827591000	Calcium bromide	0	0	0	0
2827599000	Other	0	0	0	0
2827601000	Iodide oxides	0	0	0	0
2827609010	Potassium iodide	0	0	0	0
2827609090	Other	0	0	0	0
2828100000	Commercial calcium hypochlorite and other calcium hypochlorites	0	0	0	0
2828901010	Sodium hypochlorite	0	0	0	0
2828901020	*Potassium hypochlorite*	0	0	0	0
2828901090	Other	0	0	0	0
2828902010	Sodium chlorite	0	0	0	0
2828902020	Aluminium chlorite	0	0	0	0
2828902090	Other	0	0	0	0
2828903000	Hypobromites	0	0	0	0
2829110000	Of sodium	0	0	0	0
2829191000	Potassium chlorate	0	0	0	0
2829192000	Barium chlorate	0	0	0	0
2829199000	Other	0	0	0	0
2829901010	Sodium perchlorate	0	0	0	0
2829901020	Ammonium perchlorate	0	0	0	0
2829901090	Other	0	0	0	0
2829902010	Bromates	0	0	0	0
2829902020	Perbromates	0	0	0	0
2829902030	Iodates	0	0	0	0
2829902040	Periodates	0	0	0	0
2830101000	Sodium hydrogen sulphide	0	0	0	0
2830109000	Other	0	0	0	0
2830901000	Sulphides	0	0	0	0
2830902000	Polysulphides	0	0	0	0
2831101000	Sodium dithionite	0	0	0	0
2831102000	Sodium sulphoxy late (sodium form aldehyde sulphoxylate)	0	0	0	0
2831901000	Dithionites	0	0	0	0
2831902000	Sulphoxylates	0	0	0	0
2832101000	Sodium bisulphite	0	0	0	0
2832109000	Other	0	0	0	0
2832201000	Ammonium sulphite	0	0	0	0
2832202000	Potassium sulphites	0	0	0	0
2832203000	Calcium sulphites	0	0	0	0
2832209000	Other	0	0	0	0
2832301000	Ammonium thiosulphate	0	0	0	0
2832302000	Sodium thiosulphate	0	0	0	0
2832303000	Potassium thiosulphate	0	0	0	0
2832309000	Other	0	0	0	0
2833110000	Disodium sulphate	0	0	0	0
2833191000	Sodium hydrogen sulphate	0	0	0	0
2833192000	Disodium disulphate	0	0	0	0
2833199000	Other	0	0	0	0
2833210000	Of magnesium	0	0	0	0
2833221000	For manufacturing secondary batteries	0	0	0	0
2833229000	Other	0	0	0	0
2833240000	Of nickel	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2833259000	Other	0	0	0	0
2833270000	Of barium	0	0	0	0
2833291000	Iron sulphates	0	0	0	0
2833292010	For manufacturing secondary batteries	0	0	0	0
2833292090	Other	0	0	0	0
2833293010	For manufacturing secondary batteries	0	0	0	0
2833293090	Other	0	0	0	0
2833299000	Other	0	0	0	0
2833300000	Alums	0	0	0	0
2833401000	Diammonium peroxodisulphate	0	0	0	0
2833402000	Disodium peroxodisulphate	0	0	0	0
2833403000	Calcium peroxodisulphate	0	0	0	0
2833409000	Other	0	0	0	0
2834101000	Sodium nitrite	0	0	0	0
2834109000	Other	0	0	0	0
2834210000	Of potassium	0	0	0	0
2834291000	Barium nitrate	0	0	0	0
2834299000	Other	0	0	0	0
2835101010	Sodium hypophosphite	0	0	0	0
2835101020	Calcium hypophosphite	0	0	0	0
2835101090	Other	0	0	0	0
2835102000	Phosphites	0	0	0	0
2835221000	Of mono-sodium	0	0	0	0
2835222000	Of disodium	0	0	0	0
2835240000	Of potassium	0	0	0	0
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	0	0	0
2835260000	Other phosphates of calcium	0	0	0	0
2835291000	Aluminium phosphate	0	0	0	0
2835299000	Other polyphosphates	0	0	0	0
2835310000	Sodium triphosphate (sodium tripolyphosphate)	0	0	0	0
2835391000	Sodium metaphosphate	0	0	0	0
2835392000	Sodium pyrophosphate	0	0	0	0
2835399000	Other	0	0	0	0
2836200000	Disodium carbonate	0	0	0	0
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	0	0	0	0
2836400000	Potassium carbonates	0	0	0	0
2836500000	Calcium carbonate	0	0	0	0
2836600000	Barium carbonate	0	0	0	0
2836910000	Lithium carbonates	0	0	0	0
2836920000	Strontium carbonate	0	0	0	0
2836991010	Magnesium carbonate	0	0	0	0
2836991020	Commercial ammonium carbonate and other ammonium carbonates	0	0	0	0
2836991031	For manufacturing secondary batteries	0	0	0	0
2836991039	Other	0	0	0	0
2836991090	Other	0	0	0	0
2836992000	Peroxocarbonates (percarbonates)	0	0	0	0
2837111000	Sodium cyanides	0	0	0	0
2837112000	Sodium cyanide oxides	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2837191010	Potassium cyanide	0	0	0	0
2837191020	Copper cyanides	0	0	0	0
2837191030	Zinc cyanide	0	0	0	0
2837191090	Other	0	0	0	0
2837192000	Cyanide oxides	0	0	0	0
2837201000	Ferrocyanides	0	0	0	0
2837202000	Ferricyanides	0	0	0	0
2837209000	Other	0	0	0	0
2839110000	Sodium metasilicates	0	0	0	0
2839190000	Other	0	0	0	0
2839901000	Zirconium silicates	0	0	0	0
2839902000	Barium silicates	0	0	0	0
2839909000	Other	0	0	0	0
2840110000	Anhydrous	0	0	0	0
2840190000	Other	0	0	0	0
2840200000	Other borates	0	0	0	0
2840300000	Peroxoborates (perborates)	0	0	0	0
2841300000	Sodium dichromate	0	0	0	0
2841501000	Potassium chromate	0	0	0	0
2841509000	Other	0	0	0	0
2841610000	Potassium permanganate	0	0	0	0
2841691000	Manganites	0	0	0	0
2841692000	Manganates	0	0	0	0
2841693000	Permanganates	0	0	0	0
2841700000	Molybdates	0	0	0	0
2841800000	Tungstates (wolframates)	0	0	0	0
2841901000	Stannates	0	0	0	0
2841902010	Barium titannate	0	0	0	0
2841902020	Strontium titannate	0	0	0	0
2841902030	Lead titannate	0	0	0	0
2841902090	Other	0	0	0	0
2841903000	Antimonates	0	0	0	0
2841904000	Ferrates and ferrites	0	0	0	0
2841905000	Vanadates	0	0	0	0
2841906000	Bismuthates	0	0	0	0
2841909000	Other	0	0	0	0
2842101000	Aluminosilicates	0	0	0	0
2842109000	Other	0	0	0	0
2842901000	Salts of selenium acids	0	0	0	0
2842903000	Double or complex salts containing sulphur	0	0	0	0
2842905000	Double or complex salts of selenium	0	0	0	0
2842909000	Other	0	0	0	0
2843101000	Colloidal silver	0	0	0	0
2843102000	Colloidal gold	0	0	0	0
2843103000	Colloidal platinum	0	0	0	0
2843109000	Other	0	0	0	0
2843211000	For making semiconductor	0	0	0	0
2843219000	Other	0	0	0	0
2843291000	For making semiconductor	0	0	0	0
2843299000	Other	0	0	0	0
2843301000	Potassium gold cyanide for making semiconductor	0	0	0	0
2843309000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2843901000	Amalgams	0	0	0	0
2843909010	Platinum compounds	0	0	0	0
2843909090	Other	0	0	0	0
2844101000	Natural uranium	0	0	0	0
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	0	0	0
2844109000	Other	0	0	0	0
2844201000	Uranium enriched in U235	0	0	0	0
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	0	0	0
2844209000	Other	0	0	0	0
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	0	0	0
2844309000	Other	0	0	0	0
2844401000	Radioactive elements	0	0	0	0
2844402000	Radioactive isotopes	0	0	0	0
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	0	0	0
2844409000	Other	0	0	0	0
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0	0	0
2845100000	Heavy water (deuterium oxide)	0	0	0	0
2845901000	Heavy hydrogen (deuterium)	0	0	0	0
2845902000	Isotopes of carbon	0	0	0	0
2845909000	Other	0	0	0	0
2846100000	Cerium compounds	0	0	0	0
2846901000	Yttrium oxide	0	0	0	0
2846909000	Other	0	0	0	0
2847002000	For making semiconductor	0	0	0	0
2847009000	Other	0	0	0	0
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	0	0	0	0
2848002000	Aluminium phosphide	0	0	0	0
2848009000	Other	0	0	0	0
2849100000	Of calcium	0	0	0	0
2849200000	Of silicon	0	0	0	0
2849901000	Complex carbides	0	0	0	0
2849909010	Tungsten carbides	0	0	0	0
2849909090	Other	0	0	0	0
2850001000	Hydrides	0	0	0	0
2850002000	Nitrides	0	0	0	0
2850003000	Azides	0	0	0	0
2850004000	Silicides	0	0	0	0
2850005000	Borides	0	0	0	0
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	0	0	0	0
2852102000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091				

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	- Other	0	0	0	0
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	0	0	0	0
2852104000	Of subheading 3502.90 or 3504.00	0	0	0	0
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	0	0	0
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	0	0	0	0
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	0	0	0	0
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090				
	- Other	0	0	0	0
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	0	0	0	0
2852904000	Of subheading 3502.90 or 3504.00	0	0	0	0
2853001000	Distilled or conductivity water and water of similar purity	0	0	0	0
2853002000	Compressed air	0	0	0	0
2853003000	Amalgam	0	0	0	0
2853004010	Cyanogen chloride	0	0	0	0
2853004090	Other	0	0	0	0
2853005000	Alkali amides	0	0	0	0
2853009000	Other	0	0	0	0
2901101000	Butanes	0	0	0	0
2901102000	Hexanes	0	0	0	0
2901103000	Heptanes	0	0	0	0
2901109000	Other	0	0	0	0
2901210000	Ethylene	0	0	0	0
2901220000	Propene (propylene)	0	0	0	0
2901230000	Butene (butylene) and isomers thereof	0	0	0	0
2901241000	Buta-1,3-diene	0	0	0	0
2901242000	Isoprene	0	0	0	0
2901291000	Hexene	0	0	0	0
2901292000	Octene	0	0	0	0
2901299000	Other	0	0	0	0
2902110000	Cyclohexane	0	0	0	0
2902191000	Ethylidene Norbornene	0	0	0	0
2902199000	Other	0	0	0	0
2902200000	Benzene	0	0	0	0
2902300000	Toluene	0	0	0	0
2902410000	o-xylene	0	0	0	0
2902420000	m-xylene	0	0	0	0
2902430000	p-xylene	0	0	0	0
2902440000	Mixed xylene isomers	0	0	0	0
2902500000	Styrene	0	0	0	0
2902600000	Ethylbenzene	0	0	0	0
2902700000	Cumene	0	0	0	0
2902901000	Naphthalene	0	0	0	0
2902902000	Methylnaphthalene	0	0	0	0
2902903000	Methyl styrene	0	0	0	0
2902909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2903111000	Chloromethane (methyl chloride)	0	0	0	0
2903112000	Chloroethane (ethyl chloride)	0	0	0	0
2903120000	Dichloromethane (methylene chloride)	0	0	0	0
2903130000	Chloroform (trichloromethane)	0	0	0	0
2903140000	Carbon tetrachloride	0	0	0	0
2903191000	1,1,1-trichloroethane (methyl chloroform)	0	0	0	0
2903199000	Other	0	0	0	0
2903220000	Trichloroethylene	0	0	0	0
2903230000	Tetrachloroethylene (perchloroethylene)	0	0	0	0
2903290000	Other	0	0	0	0
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	0	0	0	0
2903391000	Bromomethane (methyl bromide)	0	0	0	0
2903392000	Bromoethane, excluding 1,2-dibromoethane	0	0	0	0
2903393000	Iodomethane	0	0	0	0
2903394000	Hexafluoroethane (CFC-116)	0	0	0	0
2903395000	1,1-difluoro ethane (HFC-152a)	0	0	0	0
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	0	0	0	0
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	0	0	0	0
2903399000	Other	0	0	0	0
2903710000	Chlorodifluoromethane	0	0	0	0
2903720000	Dichlorotrifluoroethanes	0	0	0	0
2903730000	Dichlorofluoroethanes	0	0	0	0
2903740000	Chlorodifluoroethanes	0	0	0	0
2903750000	Dichloropentafluoropropanes	0	0	0	0
2903761000	Bromochlorodifluoromethane(Halon-1211)	0	0	0	0
2903762000	Bromotrifluoromethane(Halon-1301)	0	0	0	0
2903763000	Dibromotetrafluoroethane(Halon-2402)	0	0	0	0
2903771000	Trichlorofluoromethane	0	0	0	0
2903772000	Dichlorodifluoromethane	0	0	0	0
2903773000	Trichlorotrifluoroethanes	0	0	0	0
2903774010	Dichlorotetrafluoroethane(CFC-114)	0	0	0	0
2903774020	Chloropentafluoroethane(CFC-115)	0	0	0	0
2903775000	Chlorotrifluoromethane(CFC-13)	0	0	0	0
2903776010	Pentachlorofluoroethane(CFC-111)	0	0	0	0
2903776020	Tetrachlorodifluoroethane(CFC-112)	0	0	0	0
2903777010	Heptachlorofluoropropanes(CFC-211)	0	0	0	0
2903777020	Hexachlorodifluoropropanes(CFC-212)	0	0	0	0
2903777030	Pentachlorotrifluoropropanes(CFC-213)	0	0	0	0
2903777040	Tetrachlorotetrafluoropropanes(CFC-214)	0	0	0	0
2903777050	Trichloropentafluoropropanes(CFC-215)	0	0	0	0
2903777060	Dichlorohexafluoropropanes(CFC-216)	0	0	0	0
2903777070	Chloroheptafluoropropanes(CFC-217)	0	0	0	0
2903779000	Other	0	0	0	0
2903780000	Other perhalogenated derivatives	0	0	0	0
2903791110	Dichlorofluoromethane (HCFC-21)	0	0	0	0
2903791120	Chlorofluoromethane (HCFC-31)	0	0	0	0
2903791210	Chlorotetrafluoroethanes(HCFC-124)	0	0	0	0
2903791290	Other	0	0	0	0
2903791300	Chlorofluoropropanes	0	0	0	0
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	0	0	0	0
2903799000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	0	0	0	0
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	0	0	0	0
2903890000	Other	0	0	0	0
2903911000	Chlorobenzene	0	0	0	0
2903919000	Other	0	0	0	0
2903921000	Hexachlorobenzene(ISO)	0	0	0	0
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0	0	0	0
2903991000	Benzyl chloride	0	0	0	0
2903992010	1,2,4-Trichlorobenzene	0	0	0	0
2903992090	Other	0	0	0	0
2903993000	Benzotrichloride	0	0	0	0
2903999000	Other	0	0	0	0
2904101000	Benzene sulphonic acid	0	0	0	0
2904109000	Other	0	0	0	0
2904201000	Nitrotoluene	0	0	0	0
2904209010	Nitrobenzene	0	0	0	0
2904209020	4-Nitrobiphenyl and its salts	0	0	0	0
2904209090	Other	0	0	0	0
2904901000	2,4-dinitrochlorobenzene	0	0	0	0
2904902000	p-nitrochlorobenzene	0	0	0	0
2904903000	Trichloronitromethane (chloropicrin)	0	0	0	0
2904909000	*Other*	0	0	0	0
2905110000	Methanol (methyl alcohol)	0	0	0	0
2905121000	Propan-1-ol (propyl alcohol)	0	0	0	0
2905169000	Other	0	0	0	0
2905171000	Dodecan-1-ol (lauryl alcohol)	0	0	0	0
2905172000	Hexadecan-1-ol (cetyl alcohol)	0	0	0	0
2905173000	Octadecan-1-ol (stearyl alcohol)	0	0	0	0
2905191000	Heptyl alcohols	0	0	0	0
2905192000	Nonyl acohol	0	0	0	0
2905193000	Isononyl alcohol	0	0	0	0
2905194000	Pentanol (amyl alcohol) and isomers thereof	0	0	0	0
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	0	0	0	0
2905199020	2-Propyl heptyl alcohol	0	0	0	0
2905199030	Isodecyl alcohol	0	0	0	0
2905199090	Other	0	0	0	0
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	0	0	0	0
2905229000	Other	0	0	0	0
2905290000	Other	0	0	0	0
2905310000	Ethylene glycol (ethanediol)	0	0	0	0
2905391000	1,4-Butanediol	0	0	0	0
2905399000	Other	0	0	0	0
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	0	0	0
2905420000	Pentaerythritol	0	0	0	0
2905450000	Glycerol	0	0	0	0
2905490000	Other	0	0	0	0
2905510000	Ethchlorvynol (INN)	0	0	0	0
2905590000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2906110000	Menthol	0	0	0	0
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	0	0	0
2906131000	Sterols	0	0	0	0
2906132000	Inositols	0	0	0	0
2906191000	Borneol	0	0	0	0
2906192000	Terpineols	0	0	0	0
2906199000	Other	0	0	0	0
2906210000	Benzyl alcohol	0	0	0	0
2906291000	Phenylethyl alcohol	0	0	0	0
2906292000	Phenylpropyl alcohol	0	0	0	0
2906293000	Cinnamyl alcohol	0	0	0	0
2906299000	Other	0	0	0	0
2907112000	Salts of phenol	0	0	0	0
2907121000	Cresols	0	0	0	0
2907122000	Salts of cresols	0	0	0	0
2907131000	Octylphenol	0	0	0	0
2907132000	Nonylphenol	0	0	0	0
2907139000	Other	0	0	0	0
2907151000	Naphthols	0	0	0	0
2907152000	Salts of naphthols	0	0	0	0
2907191000	Thymol	0	0	0	0
2907192000	Xylenols and their salts	0	0	0	0
2907199000	Other	0	0	0	0
2907211000	Resorcinol	0	0	0	0
2907212000	Salts of resorcinol	0	0	0	0
2907221000	Hydroquinone	0	0	0	0
2907222000	Salts of hydroquinone	0	0	0	0
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	0	0	0	0
2907291000	Catechol	0	0	0	0
2907299000	Other	0	0	0	0
2908110000	Pentachlorophenol (ISO)	0	0	0	0
2908191000	Chlorophenols, excluding pentachlorophenol	0	0	0	0
2908192000	Tetra bromo bisphenol-A	0	0	0	0
2908193000	Tribromophenol	0	0	0	0
2908199000	Other	0	0	0	0
2908910000	Dinoseb (ISO) and its salts	0	0	0	0
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	0	0	0	0
2908991000	Naphthol sulphonic acids and their salts	0	0	0	0
2908992000	Phenol sulphonic acids	0	0	0	0
2908993000	Nitrated derivatives and their salts	0	0	0	0
2908994000	Nitrosated derivatives and their salts	0	0	0	0
2908999000	Other	0	0	0	0
2909110000	Diethyl ether	0	0	0	0
2909191000	Bis (chloromethyl) ether	0	0	0	0
2909192000	Methyl tertiary butyl ether	0	0	0	0
2909199000	Other	0	0	0	0
2909201000	Cineole	0	0	0	0
2909209000	Other	0	0	0	0
2909301000	Anisole	0	0	0	0
2909302000	Anethole	0	0	0	0
2909303000	Diphenylether	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2909304000	Ambrette musk	0	0	0	0
2909305000	Decabromodiphenyl oxide	0	0	0	0
2909309010	*Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)*	0	0	0	0
2909309090	*Other*	0	0	0	0
2909410000	*2,2'-Oxydiethanol (diethylene glycol, digol)*	0	0	0	0
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0	0	0
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	0	0	0	0
2909449000	Other	0	0	0	0
2909491000	Triethylene glycol	0	0	0	0
2909499000	Other	0	0	0	0
2909501000	Eugenol	0	0	0	0
2909502000	Isoeugenol	0	0	0	0
2909503000	*Ether-alcohol-phenols*	0	0	0	0
2909509000	Other	0	0	0	0
2909601000	Alcohol peroxides	0	0	0	0
2909602000	Dicumyl peroxide	0	0	0	0
2909603000	Methyl ethyl ketone peroxide	0	0	0	0
2909609000	Other	0	0	0	0
2910100000	Oxirane (ethylene oxide)	0	0	0	0
2910400000	Dieldrin (ISO, INN)	0	0	0	0
2910900000	Other	0	0	0	0
2911001010	Acetals	0	0	0	0
2911001020	Hemiacetals	0	0	0	0
2911009000	Other	0	0	0	0
2912110000	Methanal (formaldehyde)	0	0	0	0
2912120000	Ethanal (acetaldehyde)	0	0	0	0
2912191000	Citronellaldehyde	0	0	0	0
2912192000	Citral	0	0	0	0
2912193000	Butanal (butyraldehyde, normal isomer)	0	0	0	0
2912199000	Other	0	0	0	0
2912210000	Benzaldehyde	0	0	0	0
2912292000	Phenylacetaldehyde	0	0	0	0
2912293000	Cinnamaldehyde	0	0	0	0
2912294000	Alpha-amylcinnamaldehyde	0	0	0	0
2912295000	Cyclamen aldehyde	0	0	0	0
2912299000	Other	0	0	0	0
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0	0	0
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0	0	0
2912491000	3,4,5-trimethoxybenz-aldehyde	0	0	0	0
2912499000	Other	0	0	0	0
2912501000	Trioxan	0	0	0	0
2912502000	Paraldehyde	0	0	0	0
2912503000	Metaldehyde	0	0	0	0
2912509000	Other	0	0	0	0
2912600000	Paraformaldehyde	0	0	0	0
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0	0	0	0
2914120000	Butanone (methyl ethyl ketone)	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	0	0	0	0
2914191000	3,3-dimethyl-2-butanone (pinacolone)	0	0	0	0
2914199000	Other	0	0	0	0
2914221000	Cyclohexanone	0	0	0	0
2914222000	Methylcyclohexanones	0	0	0	0
2914231000	Ionones	0	0	0	0
2914232000	Methylionones	0	0	0	0
2914291000	Jasmone	0	0	0	0
2914299000	Other	0	0	0	0
2914310000	Phenylacetone (phenylpropan-2-one)	0	0	0	0
2914390000	Other	0	0	0	0
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	0	0	0	0
2914409000	Other	0	0	0	0
2914501000	Ketone-phenols	0	0	0	0
2914509000	Other	0	0	0	0
2914610000	Anthraquinone	0	0	0	0
2914691000	Derivatives of anthraquinone	0	0	0	0
2914699010	Qunione-alcohols, quinonephenols, and quinone-aldehydes	0	0	0	0
2914699090	Other	0	0	0	0
2914701000	Ketone musk	0	0	0	0
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2914709090	Other	0	0	0	0
2915110000	Formic acid	0	0	0	0
2915121000	Calcium formate	0	0	0	0
2915122000	Ammonium formate	0	0	0	0
2915129000	Other	0	0	0	0
2915131000	Methyl formate	0	0	0	0
2915132000	2-ethylhexylchloroformate	0	0	0	0
2915139000	Other	0	0	0	0
2915240000	Acetic anhydride	0	0	0	0
2915291000	Calcium acetate	0	0	0	0
2915292000	Sodium acetate	0	0	0	0
2915293000	Cobalt acetate	0	0	0	0
2915299000	Other	0	0	0	0
2915331000	For making semiconductor	0	0	0	0
2915360000	Dinoseb (ISO) acetate	0	0	0	0
2915391000	Amyl acetate	0	0	0	0
2915392000	Isoamyl acetate	0	0	0	0
2915393000	Methyl acetate	0	0	0	0
2915394000	Isobutyl acetate	0	0	0	0
2915395000	2-Ethoxyethyl acetate	0	0	0	0
2915399000	Other	0	0	0	0
2915401000	Monochloroacetic acid	0	0	0	0
2915409000	Other	0	0	0	0
2915500000	Propionic acid, its salts and esters	0	0	0	0
2915600000	Butanoic acids, pentanoic acids, their salts and esters	0	0	0	0
2915701000	Palmitic acid, its salts and esters	0	0	0	0
2915702010	Stearic acid	0	0	0	0
2915702020	Magnesium stearate	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2915702030	Lead stearate	0	0	0	0
2915702040	Zinc stearate	0	0	0	0
2915702050	Barium stearate	0	0	0	0
2915702060	Cadmium stearate	0	0	0	0
2915702070	Calcium stearate	0	0	0	0
2915702080	Butyl stearate	0	0	0	0
2915702090	Other	0	0	0	0
2915901000	Neodecanoilchloride and pivaloylchloride	0	0	0	0
2915909010	2-ethyl hexoic acid	0	0	0	0
2915909090	Other	0	0	0	0
2916119000	Other	0	0	0	0
2916129000	Other	0	0	0	0
2916139000	Other	0	0	0	0
2916149000	Other	0	0	0	0
2916151000	Oleic acid, its salts and esters	0	0	0	0
2916152000	Linoleic acid, its salts and esters	0	0	0	0
2916153000	Linolenic acid, its salts and esters	0	0	0	0
2916160000	Binapacryl(ISO)	0	0	0	0
2916190000	*Other*	0	0	0	0
2916201000	Cyclohexane carboxylic acid	0	0	0	0
2916202000	Cyclopentenyl acetic acid	0	0	0	0
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2916209090	Other	0	0	0	0
2916311000	Benzoic acid	0	0	0	0
2916312000	Sodium benzoate	0	0	0	0
2916313000	Benzyl benzoates	0	0	0	0
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2916319090	Other	0	0	0	0
2916321000	Benzoyl peroxide	0	0	0	0
2916322000	Benzoyl chloride	0	0	0	0
2916341000	Phenylacetic acid	0	0	0	0
2916342000	Salts of phenylacetic acid	0	0	0	0
2916391000	Cinnamic acid	0	0	0	0
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2916399090	Other	0	0	0	0
2917111000	Oxalic acid	0	0	0	0
2917112000	Salts of oxalic acid	0	0	0	0
2917113000	Esters of oxalic acid	0	0	0	0
2917121000	Adipic acid	0	0	0	0
2917122000	Salts of adipic acid	0	0	0	0
2917123010	Dioctyl adipate	0	0	0	0
2917123090	Other	0	0	0	0
2917131000	Azelaic acid, its salts and esters	0	0	0	0
2917132000	Sebacic acid, its salts and esters	0	0	0	0
2917140000	Maleic anhydride	0	0	0	0
2917191000	Maleic acid	0	0	0	0
2917192000	Succinic acid	0	0	0	0
2917193000	Sodium succinate	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2917194000	Diethyl malonate	0	0	0	0
2917195000	Diisopropyl malonate	0	0	0	0
2917199000	Other	0	0	0	0
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0
2917331000	Dinonyl orthophthalate	0	0	0	0
2917332000	Didecyl orthophthalates	0	0	0	0
2917341000	Diheptyl orthophthalate	0	0	0	0
2917343000	Dibutyl orthophthalates	0	0	0	0
2917349000	Other	0	0	0	0
2917361000	Terephthalic acid	0	0	0	0
2917369000	Other	0	0	0	0
2917370000	Dimethyl terephthalate	0	0	0	0
2917392000	Trioctyltrimellitate (T.O.T.M)	0	0	0	0
2917393000	Trimellitic anhydride	0	0	0	0
2917399000	Other	0	0	0	0
2918111000	Lactic acid	0	0	0	0
2918112000	Salts of lactic acid	0	0	0	0
2918113000	Esters of lactic acid	0	0	0	0
2918120000	Tartaric acid	0	0	0	0
2918131000	Salts of tartaric acid	0	0	0	0
2918132000	Esters of tartaric acid	0	0	0	0
2918140000	Citric acid	0	0	0	0
2918151010	Calcium citrate	0	0	0	0
2918151090	Other	0	0	0	0
2918152000	Esters of citric acid	0	0	0	0
2918161000	Gluconic acid	0	0	0	0
2918162000	Salts of gluconic acid	0	0	0	0
2918163000	Esters of gluconic acid	0	0	0	0
2918180000	Chlorobenzilate (ISO)	0	0	0	0
2918191010	Malic acid	0	0	0	0
2918191090	Other	0	0	0	0
2918192010	Salts of malic acid	0	0	0	0
2918192090	Other	0	0	0	0
2918193010	Esters of malic acid	0	0	0	0
2918193020	Methyl benzilate	0	0	0	0
2918193090	Other	0	0	0	0
2918194000	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	0	0	0	0
2918199000	Other	0	0	0	0
2918211000	Salicylic acid	0	0	0	0
2918212010	Sodium salicylate	0	0	0	0
2918212090	Other	0	0	0	0
2918221000	O-acetylsalicylic acid	0	0	0	0
2918222000	Salts of o-acetylsalicylic acid	0	0	0	0
2918223000	Esters of o-acetylsalicylic acid	0	0	0	0
2918231010	Methyl salicylate	0	0	0	0
2918231020	Ethyl salicylate	0	0	0	0
2918231090	Other	0	0	0	0
2918232000	Salts of other esters of salicylic acid	0	0	0	0
2918291000	β-oxynaphthoic acid and its salts	0	0	0	0
2918299010	Gallic acid	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2918299020	Parahydroxynaphthoic acid	0	0	0	0
2918299030	Parahydroxybenzoic acid	0	0	0	0
2918299040	Salts and esters of gallic acid	0	0	0	0
2918299090	Other	0	0	0	0
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2918309000	Other	0	0	0	0
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	0	0	0
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2918999000	Other	0	0	0	0
2919100000	Tris(2,3-dibromopropyl) phosphate	0	0	0	0
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2919901019	Other	0	0	0	0
2919901020	Glycerophosphoric acid	0	0	0	0
2919901090	Other	0	0	0	0
2919902000	Salts of phosphoric esters	0	0	0	0
2919909000	Other	0	0	0	0
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2920119000	Other	0	0	0	0
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2920199010	0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	0	0	0	0
2920199090	Other	0	0	0	0
2920901010	Dimethyl sulfate	0	0	0	0
2920901020	Diethyl sulfate	0	0	0	0
2920901090	Other	0	0	0	0
2920902000	Of nitrous and nitric esters	0	0	0	0
2920903000	Of carbonic esters	0	0	0	0
2920904010	Dimethyl phosphite	0	0	0	0
2920904020	Diethyl phosphite	0	0	0	0
2920904030	Trimethyl phosphite	0	0	0	0
2920904040	Triethyl phosphite	0	0	0	0
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2920909090	Other	0	0	0	0
2921111010	Methylamine	0	0	0	0
2921111020	Salts of methylamine	0	0	0	0
2921112010	Dimethylamine	0	0	0	0
2921112020	Salts of dimethylamine	0	0	0	0
2921113010	Trimethylamine	0	0	0	0
2921113020	Salts of trimethylamine	0	0	0	0
2921191000	Dimethylaminoethyl chloride hydrochloride	0	0	0	0
2921192000	Diethylamine and its salts	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2921199010	Dimethyl laurylamine	0	0	0	0
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	0	0	0	0
2921199030	Bis (2-chloroethyl) ethylamine	0	0	0	0
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	0	0	0	0
2921199050	Di-isopropylamine	0	0	0	0
2921199060	N,N-diisopropyl-β-aminoethylchloride	0	0	0	0
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	0	0	0	0
2921199090	Other	0	0	0	0
2921211000	Ethylenediamine	0	0	0	0
2921212000	Salts of ethylenediamine	0	0	0	0
2921221000	Hexamethylenediamine	0	0	0	0
2921222000	Hexamethylenediamine adipate	0	0	0	0
2921229000	Other	0	0	0	0
2921291000	Diethylenetriamine	0	0	0	0
2921292000	Triethylene tetramine	0	0	0	0
2921299000	Other	0	0	0	0
2921301000	Cyclohexylamine	0	0	0	0
2921309000	Other	0	0	0	0
2921411000	Aniline	0	0	0	0
2921412000	Salts of aniline	0	0	0	0
2921421000	Nitrohalogenated derivatives of aniline	0	0	0	0
2921422000	2,4,5-trichloroaniline	0	0	0	0
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2921429090	Other	0	0	0	0
2921431000	Para-toluidine-m-sulfonic acid and its salts	0	0	0	0
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	0	0	0	0
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	0	0	0	0
2921439010	Toluidines	0	0	0	0
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2921439099	Other	0	0	0	0
2921441000	Diphenylamine	0	0	0	0
2921449000	Other	0	0	0	0
2921451000	1-naphthylamine-4-sulfonic acid and its salts	0	0	0	0
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	0	0	0	0
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	0	0	0	0
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	0	0	0	0
2921459090	Other	0	0	0	0
2921460000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (lNN), levamfetamine (INN), mefenorex (INN) and	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	phentermine (INN); salts thereof				
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2921499000	Other	0	0	0	0
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	0	0	0	0
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	0	0	0	0
2921519010	o-phenylene diamine	0	0	0	0
2921519020	m-phenylene diamine	0	0	0	0
2921519030	p-phenylene diamine	0	0	0	0
2921519040	Diaminotoluenes	0	0	0	0
2921519090	Other	0	0	0	0
2921591000	3,3-Dichloro benzidine sulfonic acid salts	0	0	0	0
2921599010	Benzidine	0	0	0	0
2921599020	Benzidine dihydrochloride	0	0	0	0
2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	0	0	0	0
2921599040	Benzidine's salts other than benzidine dihydrochloride	0	0	0	0
2921599050	o-Tolidine and its salts	0	0	0	0
2921599090	Other	0	0	0	0
2922111000	Monoethanolamine	0	0	0	0
2922112000	Salts of monoethanolamine	0	0	0	0
2922121000	Diethanolamine	0	0	0	0
2922122000	Salts of diethanolamine	0	0	0	0
2922131000	Triethanolamine	0	0	0	0
2922132000	Salts of triethanolamine	0	0	0	0
2922140000	Dextropropoxyphene (INN) and its salts	0	0	0	0
2922191000	Arylethanolamines	0	0	0	0
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	0	0	0	0
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	0	0	0	0
2922193090	Other	0	0	0	0
2922194000	Ethyldiethanolamine	0	0	0	0
2922195000	Methyldiethanolamine	0	0	0	0
2922196000	Diethylaminoethanol	0	0	0	0
2922199000	Other	0	0	0	0
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	0	0	0	0
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	0	0	0	0
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	0	0	0	0
2922219000	Other	0	0	0	0
2922291000	Para-aminophenol	0	0	0	0
2922299010	Meta-aminophenol	0	0	0	0
2922299020	Ortho-aminophenol	0	0	0	0
2922299030	Amino cresols	0	0	0	0
2922299040	Phenetidines and their salts	0	0	0	0
2922299090	Other	0	0	0	0
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2922392000	Amino anthraquinons and their salts	0	0	0	0
2922393000	Derivatives of amino anthraquinons	0	0	0	0
2922399000	Other	0	0	0	0
2922411000	Lysine	0	0	0	0
2922412000	Esters of lysine	0	0	0	0
2922413000	Salts of lysine and its esters	0	0	0	0
2922421000	Glutamic acid	0	0	0	0
2922422000	Sodium glutamate	0	0	0	0
2922423000	Other salts of glutamic acid	0	0	0	0
2922431000	Anthranilic acid	0	0	0	0
2922439000	Salts of anthranilic acid	0	0	0	0
2922440000	Tilidine (INN) and its salts	0	0	0	0
2922491000	Glycine	0	0	0	0
2922492000	Alanine	0	0	0	0
2922493000	Leucine	0	0	0	0
2922494000	Valine	0	0	0	0
2922495000	Aspartic acid	0	0	0	0
2922496000	Phenylglycine	0	0	0	0
2922497000	Ethyl para amino benzoate	0	0	0	0
2922499000	Other	0	0	0	0
2922501000	Serine	0	0	0	0
2922502000	Para-amino salicylic acid and its salts	0	0	0	0
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	0	0	0	0
2922504000	Dialphahydroxyphenylglycine	0	0	0	0
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2922509090	Other	0	0	0	0
2923101000	Choline	0	0	0	0
2923102000	Salts of choline	0	0	0	0
2923201000	Lecithins	0	0	0	0
2923202000	Other phosphoaminolipids	0	0	0	0
2923900000	Other	0	0	0	0
2924110000	Meprobamate (INN)	0	0	0	0
2924121000	Fluoroacetamide (ISO)	0	0	0	0
2924122000	Monocrotophos (ISO)	0	0	0	0
2924123000	Phosphamidon (ISO)	0	0	0	0
2924191000	Dimethylformamide	0	0	0	0
2924192000	Dimethylacetamide	0	0	0	0
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2924199090	Other	0	0	0	0
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2924219000	Other	0	0	0	0
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	0	0	0
2924240000	Ethinamate (INN)	0	0	0	0
2924291010	Aminoacetanilide and its derivatives	0	0	0	0
2924291020	Acetaminophen	0	0	0	0
2924291090	Other	0	0	0	0
2924292000	Aceto acetanilide and its derivatives	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2924299010	Lidocaine hydrochloride	0	0	0	0
2924299091	Iopromide, Iopamidol and Iomeprol	0	0	0	0
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2924299099	Other	0	0	0	0
2925111000	Saccharin	0	0	0	0
2925112000	Salts of saccharin	0	0	0	0
2925120000	Glutethimide (INN)	0	0	0	0
2925191000	Phthalimide	0	0	0	0
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2925199090	Other	0	0	0	0
2925210000	Chlordimeform (ISO)	0	0	0	0
2925291000	Diphenyl guanidine	0	0	0	0
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2925299090	Other	0	0	0	0
2926100000	Acrylonitrile	0	0	0	0
2926200000	1-Cyanoguanidine (dicyandiamide)	0	0	0	0
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	0	0	0
2926901000	Acetonitrile	0	0	0	0
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	0	0	0	0
2926909010	Malono nitrile	0	0	0	0
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2926909099	Other	0	0	0	0
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	0	0	0	0
2927001900	Other	0	0	0	0
2927002100	Azodicarbonamide	0	0	0	0
2927002910	Azoisobutyronitrile	0	0	0	0
2927002990	Other	0	0	0	0
2927003000	Azoxy-compounds	0	0	0	0
2928001000	Phenylhydrazine	0	0	0	0
2928009010	Perillartine	0	0	0	0
2928009020	Methylethyl ketoxime	0	0	0	0
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2928009099	Other	0	0	0	0
2929101000	Toluene diisocyanate	0	0	0	0
2929102000	Diphenyl methane diisocyanate	0	0	0	0
2929109000	Other	0	0	0	0
2929901000	Isocyanides	0	0	0	0
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	0	0	0	0
2929904000	Diethyl-n,n-dimethylphosphoramidates	0	0	0	0
2929905000	o-ethyl-2-diisopropylaminoethyl	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	methylphosphonite				
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	0	0	0	0
2929909000	Other	0	0	0	0
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2930201090	Other	0	0	0	0
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2930202090	Other	0	0	0	0
2930301000	Thiuram mono-sulphides	0	0	0	0
2930302000	Thiuram di-sulphides	0	0	0	0
2930303000	Thiuram tetra-sulphides	0	0	0	0
2930400000	Methionine	0	0	0	0
2930501000	Captafol (ISO)	0	0	0	0
2930502000	Methamidophos (ISO)	0	0	0	0
2930901000	Sodium-2-amino-4-methylthiobutylate	0	0	0	0
2930902010	Thiourea	0	0	0	0
2930902020	Thiocarbanilide	0	0	0	0
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2930902099	Other	0	0	0	0
2930903010	Thioalcohols	0	0	0	0
2930903020	Thiophenols	0	0	0	0
2930903030	N,N-Diisopropyl-β-aminoethanthiol	0	0	0	0
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	0	0	0	0
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	0	0	0	0
2930904020	Thioaniline	0	0	0	0
2930904090	Other	0	0	0	0
2930905010	2-Chloroethylchloromethylsulphide	0	0	0	0
2930905020	Bis (2-chloroethyl) sulphide	0	0	0	0
2930905030	Bis (2-chloroethylthio) methane	0	0	0	0
2930905040	1,2-Bis (2-chloroethylthio) ethane	0	0	0	0
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	0	0	0	0
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	0	0	0	0
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	0	0	0	0
2930905081	Bis(2-chloroethylthiomethyl)ether	0	0	0	0
2930905082	Bis(2-chloroethylthioethyl)ether	0	0	0	0
2930905090	Other	0	0	0	0
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	0	0	0	0
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2930908000	O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)	0	0	0	0
2930909010	Thioacids	0	0	0	0
2930909020	Isothiocyanates	0	0	0	0
2930909030	Cysteine	0	0	0	0
2930909040	Cystine	0	0	0	0
2930909050	Glutathion	0	0	0	0
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	0	0	0	0
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	0	0	0	0
2930909080	Dithiocarbonates (xanthates)	0	0	0	0
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2930909099	Other	0	0	0	0
2931100000	Tetramethyl lead and tetraethyl lead	0	0	0	0
2931200000	Tributyltin compounds	0	0	0	0
2931901010	2-Chlorovinyldichloroarsine	0	0	0	0
2931901020	Bis (2-chlorovinyl) chloroarsine	0	0	0	0
2931901030	Tris (2-chlorovinyl) arsine	0	0	0	0
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2931901099	Other	0	0	0	0
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl)esters; alkylated or protonated salts thereof	0	0	0	0
2931902200	O-Isopropyl methylphosphonochloridate	0	0	0	0
2931902300	O-Pinacolyl methylphosphonochloridate	0	0	0	0
2931902400	O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	0	0	0	0
2931902500	O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	0	0	0	0
2931902911	Dimethyl methylphosphonate	0	0	0	0
2931902912	Diethyl ethylphosphonate	0	0	0	0
2931902913	Diethyl methylphosphonate	0	0	0	0
2931902914	Dimethyl ethylphosphonate	0	0	0	0
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2931902919	Others	0	0	0	0
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	0	0	0	0
2931903090	Other	0	0	0	0
2931904010	Methyl phosphonyl dichloride	0	0	0	0
2931904020	Methyl phosphinyl dichloride	0	0	0	0
2931904030	Ethyl phosphonyl dichloride	0	0	0	0
2931904040	Ethyl phosphinyl dichloride	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2931904090	Other	0	0	0	0
2931909010	Dibutyl tin oxide	0	0	0	0
2931909020	Diethyl aluminium chloride	0	0	0	0
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2931909099	Other	0	0	0	0
2932110000	Tetrahydrofuran	0	0	0	0
2932120000	2-Furaldehyde (furfuraldehyde)	0	0	0	0
2932131000	Furfurylalcohol	0	0	0	0
2932132000	Tetrahydrofurfuryl alcohol	0	0	0	0
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2932199000	Other	0	0	0	0
2932201010	Coumarin	0	0	0	0
2932201020	Methylcoumarins	0	0	0	0
2932201030	Ethylcoumarins	0	0	0	0
2932209010	Nonalactone	0	0	0	0
2932209020	Undecalactone	0	0	0	0
2932209030	Butyrolactone	0	0	0	0
2932209040	Santonin	0	0	0	0
2932209050	Phenolphthalein	0	0	0	0
2932209060	Glucuronolactone	0	0	0	0
2932209070	Dehydracetic acid and its salts	0	0	0	0
2932209080	Acetyl ketene (diketene)	0	0	0	0
2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2932209099	Other	0	0	0	0
2932910000	Isosafrole	0	0	0	0
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	0	0	0	0
2932930000	Piperonal	0	0	0	0
2932940000	Safrole	0	0	0	0
2932950000	Tetrahydrocannabinols (all isomers)	0	0	0	0
2932991000	Dioxanes	0	0	0	0
2932992000	Benzofuran (coumarone)	0	0	0	0
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2932999090	Other	0	0	0	0
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyra zolone-5)	0	0	0	0
2933119010	Phenazone (antipyrin)	0	0	0	0
2933119030	Sulpyrine	0	0	0	0
2933119040	Isopropyl antipyrin	0	0	0	0
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933119099	Other	0	0	0	0
2933191000	Pyrazolone and its derivatives	0	0	0	0
2933199010	Phenyl butazone	0	0	0	0
2933199020	Pyrazolate	0	0	0	0
2933199091	Material for manufacturing agricultural	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	chemicals (registered material under the Agricultural Chemicals Management Act)				
2933199099	Other	0	0	0	0
2933211000	Hydantoin	0	0	0	0
2933212000	Derivatives of hydantoin	0	0	0	0
2933291000	Lysidine	0	0	0	0
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933299090	Other	0	0	0	0
2933311000	Pyridine	0	0	0	0
2933312000	Salts of pyridine	0	0	0	0
2933321000	Piperidine	0	0	0	0
2933329000	Salts of piperidine	0	0	0	0
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	0	0	0
2933391000	Isonicotinic acid hydrazide	0	0	0	0
2933393000	3-Hydroxy-1-methylpiperidine	0	0	0	0
2933394000	3-Quinuclidinyl benzilate	0	0	0	0
2933395000	Quinuclidin-3-ol	0	0	0	0
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933399090	Other	0	0	0	0
2933410000	Levorphanol (INN) and its salts	0	0	0	0
2933491000	Pyrvinium pamoate	0	0	0	0
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933499090	Other	0	0	0	0
2933520000	Malonylurea (barbituric acid) and its salts	0	0	0	0
2933530000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	0	0	0
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	0	0	0	0
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	0	0	0
2933591100	5-fluorouracil	0	0	0	0
2933591910	Pyrimidine	0	0	0	0
2933591991	Material for manufacturing agricultural chemicals (registered material under the	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	Agricultural Chemicals Management Act)				
2933591999	Other	0	0	0	0
2933592010	Piperazine	0	0	0	0
2933592020	Piperazine citrate	0	0	0	0
2933592030	Piperazine adipate	0	0	0	0
2933592040	1-amino-4-methylpiperazine	0	0	0	0
2933592090	Other	0	0	0	0
2933599000	Other	0	0	0	0
2933610000	Melamine	0	0	0	0
2933691000	Cyanuric chloride	0	0	0	0
2933692000	Hexamethylene tetramine	0	0	0	0
2933699010	Trimethylene trinitramine	0	0	0	0
2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933699099	Other	0	0	0	0
2933710000	6-Hexanelactam (epsilon-caprolactam)	0	0	0	0
2933720000	Clobazam (INN) and methyprylon (INN)	0	0	0	0
2933791000	Isatin	0	0	0	0
2933792000	2-hydroxyquinoline	0	0	0	0
2933793000	1-vinyl-2-pyrrolidone	0	0	0	0
2933799000	Other	0	0	0	0
2933910000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (lNN), 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	0	0	0	0
2933991000	Indole and its derivatives	0	0	0	0
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2933999090	Other	0	0	0	0
2934101000	Aminothiazole and its derivative	0	0	0	0
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2934109090	Other	0	0	0	0
2934201000	Benzothiazole	0	0	0	0
2934202000	Mercaptobenzothiazole	0	0	0	0
2934203000	Dibenzothiazolyl disulphide	0	0	0	0
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2934209090	Other	0	0	0	0
2934301000	Phenothiazine (thiodiphenyl amine)	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2934309000	Other	0	0	0	0
2934910000	Aminorex (INN), brotizolam (INN), clotiazepam (lNN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	0	0	0
2934991000	Morpholine	0	0	0	0
2934992000	Nucleic acids, their salts and derivatives	0	0	0	0
2934993000	7-Aminocephalosporanic acid	0	0	0	0
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	0	0	0	0
2935003000	Para-toluidine-3-sulfon anilide	0	0	0	0
2935004000	2-amino-n-ethylbenzene sulfonanilide	0	0	0	0
2935006000	Sulfamethoxazole	0	0	0	0
2935007000	Sulfamethoxine	0	0	0	0
2935008010	Sulphamine	0	0	0	0
2935008020	Sulphapyridine	0	0	0	0
2935008030	Sulphadiazine	0	0	0	0
2935008040	Sulphamerazine	0	0	0	0
2935008050	Sulphathiazole	0	0	0	0
2935008090	Other	0	0	0	0
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2935009090	Other	0	0	0	0
2936210000	Vitamins A and their derivatives	0	0	0	0
2936220000	Vitamin B1 and its derivatives	0	0	0	0
2936230000	Vitamin B2 and its derivatives	0	0	0	0
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0	0	0	0
2936250000	Vitamin B6 and its derivatives	0	0	0	0
2936260000	Vitamin B12 and its derivatives	0	0	0	0
2936271000	Ascorbic acid	0	0	0	0
2936272000	Sodium ascorbate	0	0	0	0
2936273000	Calcium ascorbate	0	0	0	0
2936279000	Other	0	0	0	0
2936281000	Alpha-tocopherol acetate	0	0	0	0
2936289000	Other	0	0	0	0
2936291010	Vitamin B9	0	0	0	0
2936291090	Other	0	0	0	0
2936292000	Vitamins D and their derivatives	0	0	0	0
2936293000	Vitamin H and its derivatives	0	0	0	0
2936294000	Vitamins K and their derivatives	0	0	0	0
2936295000	Nicotinamide and its derivatives	0	0	0	0
2936299000	Other	0	0	0	0
2936901000	Provitamins, unmixed	0	0	0	0
2936909000	Other	0	0	0	0
2937111000	Of subheading 2933.9 or 2934.9	0	0	0	0
2937119000	Other	0	0	0	0
2937120000	Insulin and its salts	0	0	0	0
2937191000	Of subheading 2933.9 or 2934.9	0	0	0	0
2937199000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
2937211000	Cortisone	0	0	0	0
2937212000	Hydrocortisone	0	0	0	0
2937213000	Prednisone	0	0	0	0
2937214000	Prednisolone	0	0	0	0
2937220000	Halogenated derivatives of corticosteroidal hormones	0	0	0	0
2937230000	Oestrogens and progestogens	0	0	0	0
2937292000	Of subheading 2914.50.	0	0	0	0
2937299000	Other	0	0	0	0
2937501000	Of subheading 2918.19 or 2918.9	0	0	0	0
2937502000	Of subheading 2934.9	0	0	0	0
2937509000	Other	0	0	0	0
2937901000	Of subheading 2933.9 or 2934.9	0	0	0	0
2937902100	Epinephrine	0	0	0	0
2937902910	Of subheading 2922.50.	0	0	0	0
2937902990	Other	0	0	0	0
2937903000	Amino-acid derivatives	0	0	0	0
2937909000	Other	0	0	0	0
2938101000	Rutoside (rutin)	0	0	0	0
2938102000	Derivatives of rutoside	0	0	0	0
2938901000	Digitalis glycosides	0	0	0	0
2938902000	Glycyrrhizin and glycyrrhizates	0	0	0	0
2938903000	Saponins	0	0	0	0
2938904000	Stevioside	0	0	0	0
2938909000	Other	0	0	0	0
2939111000	Morphine	0	0	0	0
2939112000	Ethylmorphine	0	0	0	0
2939113000	Codeine	0	0	0	0
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	0	0	0	0
2939119000	Other	0	0	0	0
2939190000	Other	0	0	0	0
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	0	0	0
2939300000	Caffeine and its salts	0	0	0	0
2939411000	Ephedrines	0	0	0	0
2939419000	Salts of ephedrines	0	0	0	0
2939421000	Pseudoephedrine (INN)	0	0	0	0
2939429000	Salts of pseudoephedrine	0	0	0	0
2939430000	Cathine (INN) and its salts	0	0	0	0
2939440000	Norephedrine and its salts	0	0	0	0
2939490000	Other	0	0	0	0
2939510000	Fenetylline (INN) and its salts	0	0	0	0
2939590000	Other	0	0	0	0
2939611000	Ergometrine (INN)	0	0	0	0
2939619000	Salts of ergometrine (INN)	0	0	0	0
2939621000	Ergotamin (INN)	0	0	0	0
2939629000	Salts of ergotamin (INN)	0	0	0	0
2939631000	Lysergic acid	0	0	0	0
2939639000	Salts of lysergic acid	0	0	0	0
2939690000	Other	0	0	0	0
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	thereof				
2939991000	Atropine and homatropine	0	0	0	0
2939992000	Arecoline	0	0	0	0
2939993000	Piperine	0	0	0	0
2939994000	Nicotine and its salts	0	0	0	0
2939999000	Other	0	0	0	0
2940001010	Galactose	0	0	0	0
2940001020	Sorbose	0	0	0	0
2940001030	Xylose	0	0	0	0
2940001090	Other	0	0	0	0
2940002010	Hydroxypropyl sucrose	0	0	0	0
2940002090	Other	0	0	0	0
2941101000	Penicilline G potassium	0	0	0	0
2941109010	Penicilline G sodium	0	0	0	0
2941109020	Penicilline V	0	0	0	0
2941109090	Other	0	0	0	0
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2941209000	Other	0	0	0	0
2941301000	Chlorotetracycline	0	0	0	0
2941302000	Oxy-tetracycline hydrochloride	0	0	0	0
2941303000	Chlorotetracycline hydrochloride	0	0	0	0
2941309000	Other	0	0	0	0
2941400000	Chloramphenicol and its derivatives; salts thereof	0	0	0	0
2941501000	Erythromycin thiocyanate	0	0	0	0
2941509000	Other	0	0	0	0
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	0	0	0	0
2941909010	Kanamycine sulfate	0	0	0	0
2941909020	Ledermycine	0	0	0	0
2941909030	Gentamycine sulfate	0	0	0	0
2941909040	Leucomycin	0	0	0	0
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
2941909099	Other	0	0	0	0
2942001000	Ketenes	0	0	0	0
2942009010	Copper acetoarsenite	0	0	0	0
2942009090	Other	0	0	0	0
3001201000	Gland extracts	0	0	0	0
3001202000	Liver extracts	0	0	0	0
3001203000	Gall bag extracts	0	0	0	0
3001204000	Pancreas extracts	0	0	0	0
3001205000	Stomach extracts	0	0	0	0
3001209000	Other	0	0	0	0
3001901010	Of human body	0	0	0	0
3001901090	Other	0	0	0	0
3001902010	Bear's gall	0	0	0	0
3001902090	Other	0	0	0	0
3001909010	Heparin and its salts	0	0	0	0
3001909020	Of human body	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3001909090	Other	0	0	0	0
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	0	0	0
3002102010	Haemoglobin	0	0	0	0
3002102020	Globulins	0	0	0	0
3002103000	Thrombin and prothrombinase	0	0	0	0
3002109010	Antisera	0	0	0	0
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	0	0	0
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]				
	- Other	0	0	0	0
3002109040	Of subheading 2937.90.9000	0	0	0	0
3002109050	Of subheading 3002.90.3020	0	0	0	0
3002109090	Other	0	0	0	0
3002200000	Vaccines for human medicine	0	0	0	0
3002301000	Vaccines against foot and mouth disease	0	0	0	0
3002309000	Other	0	0	0	0
3002901000	Human blood	0	0	0	0
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	0	0	0
3002903010	Saxitoxin	0	0	0	0
3002903020	Ricin	0	0	0	0
3002903090	Other	0	0	0	0
3002904000	Microbial culture	0	0	0	0
3002905000	Virus and anti-virus	0	0	0	0
3002906000	Bacteriophage	0	0	0	0
3002907000	Of subheading 2933.29[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	0	0	0	0
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	0	0	0
3002909000	Other	0	0	0	0
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	0	0	0	0
3003102000	Containing streptomycins or their derivatives	0	0	0	0
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	0	0	0	0
3003209010	Preparations containing chloramphenicol	0	0	0	0
3003209090	Other	0	0	0	0
3003310000	Containing insulin	0	0	0	0
3003391010	Preparations containing pituitary (anterior) hormones	0	0	0	0
3003391020	Preparations containing pituitary (posterior) hormones	0	0	0	0
3003392000	Preparations containing salivary gland hormones	0	0	0	0
3003393000	Preparations containing thyroid and parathyroid hormones	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3003394000	Preparations containing anabolic steroids	0	0	0	0
3003395000	Preparations containing adrenal cortical hormones	0	0	0	0
3003396000	Preparations containing adrenal medulla hormones	0	0	0	0
3003397000	Preparations containing male sex hormones	0	0	0	0
3003398000	Preparations containing estrogens and gestagens, progestins	0	0	0	0
3003399000	Other	0	0	0	0
3003401000	Anti-cancer preparations	0	0	0	0
3003409110	Preparations containing morphine	0	0	0	0
3003409120	Preparations containing quinine	0	0	0	0
3003409130	Preparations containing theobromine	0	0	0	0
3003409210	Preparations containing caffeine	0	0	0	0
3003409220	Preparations containing strychnine	0	0	0	0
3003409230	Preparations containing ephedrine	0	0	0	0
3003409310	Preparations containing cocaine	0	0	0	0
3003409320	Preparations containing alkaloids of rye ergot	0	0	0	0
3003409330	Preparations containing nicotine	0	0	0	0
3003409400	Preparations containing atropine and homatropine	0	0	0	0
3003409500	Preparations containing arecoline	0	0	0	0
3003409600	Preparations containing piperine	0	0	0	0
3003409900	Other	0	0	0	0
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	0	0	0	0
3003909100	Preparations containing aspirin	0	0	0	0
3003909200	Preparations containing anti-allergic agents	0	0	0	0
3003909300	Preparations containing vitamins	0	0	0	0
3003909400	Preparations containing antler	0	0	0	0
3003909500	Preparations containing ginseng	0	0	0	0
3003909600	Preparations containing royal jelly	0	0	0	0
3003909900	Other	0	0	0	0
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	0	0	0	0
3004102000	Containing streptomycins or their derivatives	0	0	0	0
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	0	0	0	0
3004209100	Preparations containing chloramphenicol	0	0	0	0
3004209200	Preparations containing erythromycin	0	0	0	0
3004209300	Preparations containing oxy-tetracycline	0	0	0	0
3004209400	Preparations containing kanamycin	0	0	0	0
3004209900	Other	0	0	0	0
3004310000	Containing insulin	0	0	0	0
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	0	0	0	0
3004391010	Preparations containing pituitary (anterior) hormones	0	0	0	0
3004391020	Preparations containing pituitary (posterior) hormones	0	0	0	0
3004392000	Preparations containing salivary gland hormones	0	0	0	0
3004393000	Preparations containing thyroid and parathyroid hormones	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3004394000	Preparations containing anabolic steroids	0	0	0	0
3004395000	Preparations containing adrenal medulla hormones	0	0	0	0
3004396000	Preparations containing male sex hormones	0	0	0	0
3004397000	Preparations containing estrogens and gestagens, progestins	0	0	0	0
3004399000	Other	0	0	0	0
3004401000	Anti-cancer preparations	0	0	0	0
3004409110	Preparations containing morphine	0	0	0	0
3004409120	Preparations containing quinine	0	0	0	0
3004409130	Preparations containing theobromine	0	0	0	0
3004409210	Preparations containing caffeine	0	0	0	0
3004409220	Preparations containing strychnine	0	0	0	0
3004409230	Preparations containing ephedrine	0	0	0	0
3004409310	Preparations containing cocaine	0	0	0	0
3004409320	Preparations containing alkaloids of rye ergot	0	0	0	0
3004409330	Preparations containing nicotine	0	0	0	0
3004409400	Preparations containing atropine and homatropine	0	0	0	0
3004409500	Preparations containing arecoline	0	0	0	0
3004409600	Preparations containing piperine	0	0	0	0
3004409900	Other	0	0	0	0
3004501000	Preparations containing vitamin A	0	0	0	0
3004502010	Preparations containing vitamin B1	0	0	0	0
3004502090	Other	0	0	0	0
3004503000	Preparations containing vitamin C	0	0	0	0
3004504000	Preparations containing vitamin D	0	0	0	0
3004505000	Preparations containing vitamin E	0	0	0	0
3004506000	Preparations containing vitamin H	0	0	0	0
3004507000	Preparations containing vitamin K	0	0	0	0
3004509000	Other	0	0	0	0
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	0	0	0	0
3004909100	Preparations containing aspirin	0	0	0	0
3004909200	Preparations containing anti-allergic agents	0	0	0	0
3004909300	Preparations containing antler	0	0	0	0
3004909400	Preparations containing ginseng	0	0	0	0
3004909500	Preparations containing royal jelly	0	0	0	0
3004909900	Other	0	0	0	0
3005101000	Adhesive plasters	0	0	0	0
3005109000	Other	0	0	0	0
3005901000	Waddings	0	0	0	0
3005902000	Gauze	0	0	0	0
3005903000	Bandages	0	0	0	0
3005904000	Prepared dressings and poultices	0	0	0	0
3005909000	Other	0	0	0	0
3006101010	Sterile surgical catgut	0	0	0	0
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	0	0	0
3006102000	Sterile tissue adhesives for surgical wound closure	0	0	0	0
3006103000	Sterile laminaria and sterile laminaria tents	0	0	0	0
3006104000	Sterile absorbable surgical or dental haemostatics	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3006105010	Of plastics	0	0	0	0
3006105020	Of knitted or crocheted fabrics	0	0	0	0
3006105090	Other	0	0	0	0
3006200000	Blood-grouping reagents	0	0	0	0
3006301000	Opacifying preparations for x-ray examination	0	0	0	0
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	0	0	0
3006401000	Dental cements	0	0	0	0
3006402000	Dental fillings	0	0	0	0
3006403000	Bone reconstruction cements	0	0	0	0
3006500000	First-aid boxes and kits	0	0	0	0
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0	0	0
3006700000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	0	0	0
3006910000	Appliances identifiable for ostomy use	0	0	0	0
3006921010	Skin and bone grafts	0	0	0	0
3006921090	Other	0	0	0	0
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	0	0	0
3006922020	Haemoglobin and globulins	0	0	0	0
3006922031	Saxitoxin	0	0	0	0
3006922032	Ricin	0	0	0	0
3006922090	Other	0	0	0	0
3006923000	Of heading 30.03 or 30.04.	0	0	0	0
3006924000	Of heading 30.05 or 30.06.	0	0	0	0
3006925000	Of subheading 3824.90	0	0	0	0
3101001010	Guano	0	0	0	0
3101001090	Other	0	0	0	0
3101002000	Vegetable fertilisers	0	0	0	0
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	0	0	0	0
3102210000	Ammonium sulphate	0	0	0	0
3102291000	Double salts of ammonium sulphate and ammonium nitrate	0	0	0	0
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	0	0	0	0
3102300000	Ammonium nitrate, whether or not in aqueous solution	0	0	0	0
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	0	0	0
3102501000	Natural	0	0	0	0
3102509000	Other	0	0	0	0
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	0	0	0	0
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0	0	0
3102901000	Double salts of calcium nitrate and magnesium nitrate	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3102909000	Other	0	0	0	0
3103100000	Superphosphates	0	0	0	0
3103901000	Disintegrated (calcined) calcium phosphates	0	0	0	0
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	0	0	0	0
3103903000	Other calcium phosphate	0	0	0	0
3103904000	Mixtures of phosphatic fertilisers	0	0	0	0
3103909000	Other	0	0	0	0
3104200000	Potassium chloride	0	0	0	0
3104301000	Not more than 52 % by weight of K2O	0	0	0	0
3104309000	Other	0	0	0	0
3104901010	Not more than 30 % by weight of K2O	0	0	0	0
3104901090	Other	0	0	0	0
3104909000	Other	0	0	0	0
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	0	0	0
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	0	0	0
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0
3105510000	Containing nitrates and phosphates	0	0	0	0
3105590000	Other	0	0	0	0
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	0	0	0
3105901000	Fertilisers containing nitrogen and potassium	0	0	0	0
3105909000	Other	0	0	0	0
3201100000	Quebracho extract	0	0	0	0
3201200000	Wattle extract	0	0	0	0
3201901010	Extracts from mangrove	0	0	0	0
3201901020	Extracts from myrobolans	0	0	0	0
3201901030	Extracts from sumach	0	0	0	0
3201901040	Extracts from gambier	0	0	0	0
3201901090	Other	0	0	0	0
3201902000	Tannins (tannic acids) and their salts	0	0	0	0
3201903000	Ethers or esters of tannins	0	0	0	0
3201904000	Other derivatives of tannins	0	0	0	0
3202101000	Aromatic syntans	0	0	0	0
3202102000	Alkylsulphonylchlorides	0	0	0	0
3202103000	Resinic tanning products	0	0	0	0
3202109000	Other	0	0	0	0
3202901000	Inorganic tanning products	0	0	0	0
3202902000	Artificial bates	0	0	0	0
3202909000	Other	0	0	0	0
3203001100	Natural indigo	0	0	0	0
3203001910	Logwood	0	0	0	0
3203001920	Sandal wood	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3203001930	Chlorophyll	0	0	0	0
3203001990	Other	0	0	0	0
3203002010	Cochineal	0	0	0	0
3203002020	Kermes	0	0	0	0
3203002030	Sepia	0	0	0	0
3203002090	Other	0	0	0	0
3203003000	Preparations based on colouring matter of vegetable or animal origin	0	0	0	0
3204111000	Preparations based on disperse dyes (press cake)	0	0	0	0
3204119000	Other	0	0	0	0
3204121000	Acid dyes and preparations based thereon	0	0	0	0
3204122000	Mordant dyes and preparations based thereon	0	0	0	0
3204130000	Basic dyes and preparations based thereon	0	0	0	0
3204140000	Direct dyes and preparations based thereon	0	0	0	0
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	0	0	0
3204160000	Reactive dyes and preparations based thereon	0	0	0	0
3204170000	Pigments and preparations based thereon	0	0	0	0
3204191000	Organic Solvent dyes and preparations based thereon	0	0	0	0
3204192000	Rapid dyes and preparations based thereon	0	0	0	0
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	0	0	0	0
3204199000	Other	0	0	0	0
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	0	0	0	0
3204901010	For manufacturing Organic light emitting diodes(OLED)	0	0	0	0
3204901090	Other	0	0	0	0
3204909000	Other	0	0	0	0
3205001000	Pigment plastic colour bases	0	0	0	0
3205009000	Other	0	0	0	0
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	0	0	0
3206190000	Other	0	0	0	0
3206200000	Pigments and preparations based on chromium compounds	0	0	0	0
3206411000	Ultramarine	0	0	0	0
3206419000	Other	0	0	0	0
3206421000	Lithopones	0	0	0	0
3206429000	Other	0	0	0	0
3206491000	Zinc grey	0	0	0	0
3206492000	Mineral black	0	0	0	0
3206493000	Coloured earths	0	0	0	0
3206494000	Soluble vandyke brown	0	0	0	0
3206495000	Pigments based on cobalt compounds	0	0	0	0
3206496000	Pigments and preparations based on cadmium compounds	0	0	0	0
3206499000	Other	0	0	0	0
3206500000	Inorganic products of a kind used as luminophores	0	0	0	0
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3207201000	Vitrifiable enamels and glazes	0	0	0	0
3207202000	Engobes (slips)	0	0	0	0
3207209000	Other	0	0	0	0
3207301000	Of gold	0	0	0	0
3207302000	Of platinum	0	0	0	0
3207303000	Of palladium	0	0	0	0
3207304000	Of silver	0	0	0	0
3207309000	Other	0	0	0	0
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	0	0	0	0
3208101010	Enamels	0	0	0	0
3208101090	Other	0	0	0	0
3208102000	Varnishes (including lacquers)	0	0	0	0
3208103000	Solutions as defined in Note 4 to this Chapter	0	0	0	0
3208201011	Enamels	0	0	0	0
3208201019	Other	0	0	0	0
3208201020	Varnishes (including lacquers)	0	0	0	0
3208201030	Solutions as defined in Note 4 to this Chapter	0	0	0	0
3208202011	Enamels	0	0	0	0
3208202019	Other	0	0	0	0
3208202020	Varnishes (including lacquers)	0	0	0	0
3208202030	Solutions as defined in Note 4 to this Chapter	0	0	0	0
3208901011	Enamels	0	0	0	0
3208901019	Other	0	0	0	0
3208901020	Varnishes (including lacquers)	0	0	0	0
3208901030	Solutions as defined in Note 4 to this Chapter	0	0	0	0
3208909011	Enamels	0	0	0	0
3208909019	Other	0	0	0	0
3208909020	Varnishes (including lacquers)	0	0	0	0
3208909030	Solutions as defined in Note 4 to this Chapter	0	0	0	0
3209101011	Enamels	0	0	0	0
3209101019	Other	0	0	0	0
3209101020	Varnishes (including lacquers)	0	0	0	0
3209102010	Paints (including enamels)	0	0	0	0
3209102020	Varnishes (including lacquers)	0	0	0	0
3209901011	Enamels	0	0	0	0
3209901019	Other	0	0	0	0
3209901020	Varnishes (including lacquers)	0	0	0	0
3209909011	Enamels	0	0	0	0
3209909019	Other	0	0	0	0
3209909020	Varnishes (including lacquers)	0	0	0	0
3210001011	Enamels	0	0	0	0
3210001019	Other	0	0	0	0
3210001091	Enamels	0	0	0	0
3210001099	Other	0	0	0	0
3210002010	Oil varnishes	0	0	0	0
3210002020	Varnishes and lacquers based on lac, natural gum or resins	0	0	0	0
3210002030	Varnishes based on bitumen,pitch or similar products	0	0	0	0
3210002040	Liquid varnishes containing no solvent	0	0	0	0
3210003010	Distempers	0	0	0	0
3210003090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3211000000	Prepared driers.	0	0	0	0
3212100000	Stamping foils	0	0	0	0
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	0	0	0	0
3212909000	Other	0	0	0	0
3213101000	Oil colours	0	0	0	0
3213102000	Water colours	0	0	0	0
3213109000	Other	0	0	0	0
3213901000	Oil colours	0	0	0	0
3213902000	Water colours	0	0	0	0
3213909000	Other	0	0	0	0
3214101060	Based on rubber	0	0	0	0
3214101080	Resin mastics and cements	0	0	0	0
3214101090	Other	0	0	0	0
3214102000	Painters' fillings	0	0	0	0
3214109000	Other	0	0	0	0
3214900000	Other	0	0	0	0
3215110000	Black	0	0	0	0
3215190000	Other	0	0	0	0
3215901000	Writing ink	0	0	0	0
3215902000	Drawing ink	0	0	0	0
3215903000	Copying ink	0	0	0	0
3215904010	Of oil	0	0	0	0
3215904020	Of water	0	0	0	0
3215904030	Of oil and water	0	0	0	0
3215905000	Metalic ink	0	0	0	0
3215906010	Of oil	0	0	0	0
3215906020	Of water	0	0	0	0
3215906030	Of oil and water	0	0	0	0
3215909000	Other	0	0	0	0
3301120000	Of orange	0	0	0	0
3301130000	Of lemon	0	0	0	0
3301190000	Other	0	0	0	0
3301240000	Of peppermint (Mentha piperita)	0	0	0	0
3301250000	Of other mints	0	0	0	0
3301291000	Vanilla oil	0	0	0	0
3301292000	Citronella oil	0	0	0	0
3301293000	Cinnamon bark oil	0	0	0	0
3301294000	Cinnamon leaf oil	0	0	0	0
3301299000	Other	0	0	0	0
3301300000	Resinoids	0	0	0	0
3301901000	Terpenic by-products of the deterpenation of essential oils	0	0	0	0
3301902000	Concentrates of essential oils	0	0	0	0
3301903000	Aqueous distillates and aqueous solutions of essential oils	0	0	0	0
3301904100	Of opium	0	0	0	0
3301904200	Of liguorice	0	0	0	0
3301904300	Of hops	0	0	0	0
3301904400	Of pyrethrum or of the roots of plants containing rotenone	0	0	0	0
3301904510	Of white ginseng	0	0	0	0
3301904530	Of other ginseng	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3301904600	Of cashew nut shell liquid	0	0	0	0
3301904700	Of natural lacquer	0	0	0	0
3301904800	Other	0	0	0	0
3302101000	Of a kind used in the food industries	0	0	0	0
3302102011	Compound alcoholic preparations	0	0	0	0
3302102019	Other	0	0	0	0
3302102090	Other	0	0	0	0
3302900000	Other	0	0	0	0
3303001000	Perfumes and scents	0	0	0	0
3303002000	Toilet waters	0	0	0	0
3304101000	Lipsticks	0	0	0	0
3304109000	Other	0	0	0	0
3304201000	Eye shadows	0	0	0	0
3304209000	Other	0	0	0	0
3304301000	Nail enamels	0	0	0	0
3304309000	Other	0	0	0	0
3304911000	Face powders	0	0	0	0
3304912000	Baby powders (including talcum powder)	0	0	0	0
3304919000	Other	0	0	0	0
3304991000	Skin care cosmetics	0	0	0	0
3304992000	Make-up cosmetics	0	0	0	0
3304993000	Baby cosmetics	0	0	0	0
3304999000	Other	0	0	0	0
3305200000	Preparations for permanent waving or straightening	0	0	0	0
3305300000	Hair lacquers	0	0	0	0
3305902000	Hair creams	0	0	0	0
3305909000	Other	0	0	0	0
3306100000	Dentifrices	0	0	0	0
3306201011	Not more than 70 decitex	0	0	0	0
3306201019	Other	0	0	0	0
3306201020	Of measuring per single yarn more than 50 tex	0	0	0	0
3306209000	Other	0	0	0	0
3306901000	Preparation for oral hygiene	0	0	0	0
3306902000	Preparations for dental hygiene	0	0	0	0
3307101000	After-shaving lotions	0	0	0	0
3307109000	Other	0	0	0	0
3307200000	Personal deodorants and antiperspirants	0	0	0	0
3307301000	Perfumed bath salts	0	0	0	0
3307302000	Other bath preparations	0	0	0	0
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	0	0	0	0
3307490000	Other	0	0	0	0
3307901000	Depilatories	0	0	0	0
3307902000	Scented sachets	0	0	0	0
3307903000	Contact lens solutions or artificial eye solutions	0	0	0	0
3307909000	Other	0	0	0	0
3401111000	Medicated soaps	0	0	0	0
3401191010	Laundry soaps	0	0	0	0
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	0	0	0	0
3401300000	Organic surface-active products and preparations for washing the skin, in the form	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	of liquid or cream and put up for retail sale, whether or not containing soap				
3402110000	Anionic	0	0	0	0
3402120000	Cationic	0	0	0	0
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3402139000	Other	0	0	0	0
3402190000	Other	0	0	0	0
3402201000	Washing preparations	0	0	0	0
3402202000	Cleaning preparations	0	0	0	0
3402209000	Other	0	0	0	0
3402901000	Surface-active preparations	0	0	0	0
3402902000	Washing preparations	0	0	0	0
3402903000	Cleaning preparations	0	0	0	0
3403111000	Preparations for the treatment of textile materials	0	0	0	0
3403112000	Preparations for the treatment of leather or furskins	0	0	0	0
3403119000	Other	0	0	0	0
3403191000	Cutting oil preparations	0	0	0	0
3403192000	Bolt or nut release preparations	0	0	0	0
3403193000	Anti-rust or anti-corrosion preparations	0	0	0	0
3403194000	Mold release preparations	0	0	0	0
3403195000	Lubricating preparations used in wire-drawing	0	0	0	0
3403199000	Other	0	0	0	0
3403911000	Preparations for the treatment of textile materials	0	0	0	0
3403912000	Preparations for the treatment of leather or furskins	0	0	0	0
3403919000	Other	0	0	0	0
3403991000	Cutting oil preparations	0	0	0	0
3403992000	Lubricating preparations used in wire-drawing	0	0	0	0
3403999000	Other	0	0	0	0
3404200000	Of poly(oxyethylene) (polyethylene glycol)	0	0	0	0
3404901010	Of chloroparaffines	0	0	0	0
3404901030	Of polyalkylenes	0	0	0	0
3404901040	Of chemically modified lignite	0	0	0	0
3404901090	Other	0	0	0	0
3404902000	Prepared waxes	0	0	0	0
3405100000	Polishes, creams and similar preparations for footwear or leather	0	0	0	0
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	0	0	0	0
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	0	0	0	0
3405400000	Scouring pastes and powders and other scouring preparations	0	0	0	0
3405901010	Based on chalk	0	0	0	0
3405901020	Based on kieselguhr	0	0	0	0
3405901030	Based on diamond powder or dust	0	0	0	0
3405901090	Other	0	0	0	0
3405909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3406000000	Candles, tapers and the like.	0	0	0	0
3407001000	Modelling pastes	0	0	0	0
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	0	0	0	0
3407003000	Other preparations for use in dentistry, with a basis of plaster	0	0	0	0
3501101000	For manufacturing coffee creamer	0	0	0	0
3501109000	Other	0	0	0	0
3501901110	For manufacturing coffee creamer	0	0	0	0
3501901190	Other	0	0	0	0
3501901200	Other casein derivatives	0	0	0	0
3501902000	Casein glues	0	0	0	0
3502110000	Dried	0	0	0	0
3502190000	Other	0	0	0	0
3502200000	Milk albumin, including concentrates of two or more whey proteins	0	0	0	0
3502901000	Albuminates and other albumin derivatives	0	0	0	0
3502909000	Other	0	0	0	0
3503001010	Gelatin	0	0	0	0
3503001020	Gelatin derivatives	0	0	0	0
3503002000	Isinglass	0	0	0	0
3503003000	Other glues of animal origin	0	0	0	0
3504001010	Peptones	0	0	0	0
3504001020	Derivatives of peptones	0	0	0	0
3504002010	Keratins	0	0	0	0
3504002020	Nucleoproteids	0	0	0	0
3504002030	Protein isolates	0	0	0	0
3504002090	Other	0	0	0	0
3504003000	Hide powder	0	0	0	0
3505101000	Dextrins	0	0	0	0
3505102000	Soluble starch (amylogen)	0	0	0	0
3506101000	Based on rubber	0	0	0	0
3506102000	Based on plastic (including artificial resins)	0	0	0	0
3506109000	Other	0	0	0	0
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	0	0	0	0
3506991000	Vienna glues	0	0	0	0
3506992000	Glues obtained by chemically treating natural gums	0	0	0	0
3506993000	Glues based on silicates	0	0	0	0
3506999000	Other	0	0	0	0
3507100000	Rennet and concentrates thereof	0	0	0	0
3507901010	Trypsin	0	0	0	0
3507901020	Chymotrypsin	0	0	0	0
3507901030	Alpha-amylase	0	0	0	0
3507901040	Lipase	0	0	0	0
3507901090	Other	0	0	0	0
3507902000	Pepsin	0	0	0	0
3507903000	Malt enzymes	0	0	0	0
3507904010	Papain	0	0	0	0
3507904020	Bromelain	0	0	0	0
3507904030	Ficin	0	0	0	0
3507906010	Amylase	0	0	0	0
3507906020	Protease	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3507907000	Pectic enzymes	0	0	0	0
3507908000	Cytochrome C Oxidase	0	0	0	0
3507909000	Other	0	0	0	0
3601001000	Black powders	0	0	0	0
3601002000	Smokeless powders	0	0	0	0
3602000000	Prepared explosives, other than propellent powders.	0	0	0	0
3603001000	Safety fuses	0	0	0	0
3603002000	Detonating fuses	0	0	0	0
3603003000	Percussion or detonating caps	0	0	0	0
3603004000	Igniters	0	0	0	0
3603005000	Electric detonators	0	0	0	0
3604100000	Fireworks	0	0	0	0
3604901000	Signalling flares	0	0	0	0
3604909000	Other	0	0	0	0
3605001000	Yellow phosphorus match	0	0	0	0
3605009000	Other	0	0	0	0
3606100000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ㎤	0	0	0	0
3606901010	Meta fuel	0	0	0	0
3606901020	Hexamine	0	0	0	0
3606901030	Solidified alcohols	0	0	0	0
3606901090	Other	0	0	0	0
3606902010	Lighter flints	0	0	0	0
3606902090	Other	0	0	0	0
3606909010	Lighter flints	0	0	0	0
3606909090	Other	0	0	0	0
3701100000	For X-ray	0	0	0	0
3701200000	Instant print film	0	0	0	0
3701301000	For making semiconductor	0	0	0	0
3701309100	For graphic art	0	0	0	0
3701309200	For printed circuit board	0	0	0	0
3701309910	For astronomy	0	0	0	0
3701309920	For aerial photography	0	0	0	0
3701309991	For Flat Panel Display (blank mask)	0	0	0	0
3701309999	Other	0	0	0	0
3701911000	For making semiconductor	0	0	0	0
3701919100	For graphic art	0	0	0	0
3701919200	For printed circuit board	0	0	0	0
3701919910	For astronomy	0	0	0	0
3701919920	For aerial photography	0	0	0	0
3701919990	Other	0	0	0	0
3701991000	For making semiconductor	0	0	0	0
3701999100	For graphic art	0	0	0	0
3701999200	For printed circuit board	0	0	0	0
3701999910	For astronomy	0	0	0	0
3701999920	For aerial photography	0	0	0	0
3701999990	Other	0	0	0	0
3702100000	For X-ray	0	0	0	0
3702311110	Negatives	0	0	0	0
3702311120	Positives	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3702311210	Negatives	0	0	0	0
3702311220	Positives	0	0	0	0
3702311910	Negatives	0	0	0	0
3702311920	Positives	0	0	0	0
3702312000	For graphic art	0	0	0	0
3702313000	For printed circuit board	0	0	0	0
3702319010	For photo-electric sound recording	0	0	0	0
3702319020	For aerial photography	0	0	0	0
3702319090	Other	0	0	0	0
3702321110	Negatives	0	0	0	0
3702321120	Positives	0	0	0	0
3702321210	Negatives	0	0	0	0
3702321220	Positives	0	0	0	0
3702321910	Negatives	0	0	0	0
3702321920	Positives	0	0	0	0
3702322000	For graphic art	0	0	0	0
3702323000	For printed circuit board	0	0	0	0
3702329010	For photo-electric sound recording	0	0	0	0
3702329020	For aerial photography	0	0	0	0
3702329030	Instant print film	0	0	0	0
3702329090	Other	0	0	0	0
3702391110	Negatives	0	0	0	0
3702391120	Positives	0	0	0	0
3702391210	Negatives	0	0	0	0
3702391220	Positives	0	0	0	0
3702391910	Negatives	0	0	0	0
3702391920	Positives	0	0	0	0
3702392000	For graphic art	0	0	0	0
3702393000	For printed circuit board	0	0	0	0
3702399010	For photo-electric sound recording	0	0	0	0
3702399020	For aerial photography	0	0	0	0
3702399090	Other	0	0	0	0
3702411010	Negatives	0	0	0	0
3702411020	Positives	0	0	0	0
3702412000	For graphic art	0	0	0	0
3702413000	For printed circuit board	0	0	0	0
3702419010	For photo-electric sound recording	0	0	0	0
3702419020	For aerial photography	0	0	0	0
3702419090	Other	0	0	0	0
3702421010	Negatives	0	0	0	0
3702421020	Positives	0	0	0	0
3702422000	For graphic art	0	0	0	0
3702429010	For photo-electric sound recording	0	0	0	0
3702429020	For aerial photography	0	0	0	0
3702429090	Other	0	0	0	0
3702431010	Negatives	0	0	0	0
3702431020	Positives	0	0	0	0
3702432000	For graphic art	0	0	0	0
3702433000	For printed circuit board	0	0	0	0
3702439010	For photo-electric sound recording	0	0	0	0
3702439020	For aerial photography	0	0	0	0
3702439090	Other	0	0	0	0
3702441010	Negatives	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3702441020	Positives	0	0	0	0
3702442000	For graphic art	0	0	0	0
3702443000	For printed circuit board	0	0	0	0
3702449010	For photo-electric sound recording	0	0	0	0
3702449020	For aerial photography	0	0	0	0
3702449090	Other	0	0	0	0
3702521010	Negatives	0	0	0	0
3702521020	Positives	0	0	0	0
3702522000	For graphic art	0	0	0	0
3702523000	For printed circuit board	0	0	0	0
3702529010	For photo-electric sound recording	0	0	0	0
3702529020	For aerial photography	0	0	0	0
3702529090	Other	0	0	0	0
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	0	0	0	0
3702541010	Negatives	0	0	0	0
3702541020	Positives	0	0	0	0
3702542000	For graphic art	0	0	0	0
3702543000	For printed circuit board	0	0	0	0
3702549010	For photo-electric sound recording	0	0	0	0
3702549020	For aerial photography	0	0	0	0
3702549090	Other	0	0	0	0
3702551010	Negatives	0	0	0	0
3702551020	Positives	0	0	0	0
3702552000	For graphic art	0	0	0	0
3702553000	For printed circuit board	0	0	0	0
3702559010	For photo-electric sound recording	0	0	0	0
3702559020	For aerial photography	0	0	0	0
3702559090	Other	0	0	0	0
3702561010	Negatives	0	0	0	0
3702561020	Positives	0	0	0	0
3702562000	For graphic art	0	0	0	0
3702563000	For printed circuit board	0	0	0	0
3702569010	For photo-electric sound recording	0	0	0	0
3702569020	For aerial photography	0	0	0	0
3702569090	Other	0	0	0	0
3702961010	Negatives	0	0	0	0
3702961020	Positives	0	0	0	0
3702962000	For graphic art	0	0	0	0
3702963000	For printed circuit board	0	0	0	0
3702969010	For photo-electric sound recording	0	0	0	0
3702969020	For aerial photography	0	0	0	0
3702969090	Other	0	0	0	0
3702971010	Negatives	0	0	0	0
3702971020	Positives	0	0	0	0
3702972000	For graphic art	0	0	0	0
3702973000	For printed circuit board	0	0	0	0
3702979010	For photo-electric sound recording	0	0	0	0
3702979020	For aerial photography	0	0	0	0
3702979090	Other	0	0	0	0
3702981010	Negatives	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3702981020	Positives	0	0	0	0
3702982000	For graphic art	0	0	0	0
3702983000	For printed circuit board	0	0	0	0
3702989010	For photo-electric sound recording	0	0	0	0
3702989020	For aerial photography	0	0	0	0
3702989090	Other	0	0	0	0
3703101010	For x-ray	0	0	0	0
3703101020	For electro-cardiograph	0	0	0	0
3703101030	For photo-copying	0	0	0	0
3703101040	For recording	0	0	0	0
3703101090	Other	0	0	0	0
3703109010	For x-ray	0	0	0	0
3703109020	For electro-cardiograph	0	0	0	0
3703109030	For photo-copying	0	0	0	0
3703109040	For recording	0	0	0	0
3703109090	Other	0	0	0	0
3703201000	For x-ray	0	0	0	0
3703202000	For electro-cardiograph	0	0	0	0
3703203000	For photo-copying	0	0	0	0
3703204000	For recording	0	0	0	0
3703209000	Other	0	0	0	0
3703901000	For x-ray	0	0	0	0
3703902000	For electro-cardiograph	0	0	0	0
3703903000	For photo-copying	0	0	0	0
3703904000	For recording	0	0	0	0
3703909000	Other	0	0	0	0
3704001110	For news	0	0	0	0
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)	0	0	0	0
3704001190	Other	0	0	0	0
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calenders	0	0	0	0
3704001300	For making semiconductor	0	0	0	0
3704001900	Other	0	0	0	0
3704002000	Photographic paper, paperboard and textiles	0	0	0	0
3705101000	For producing postcard, illustrated postcard, cards and calenders	0	0	0	0
3705109000	Other	0	0	0	0
3705901000	For making semiconductor	0	0	0	0
3705902010	X-ray pictured	0	0	0	0
3705902020	Books copied	0	0	0	0
3705902030	Document copied	0	0	0	0
3705903000	Microfilms	0	0	0	0
3705909010	For academic research	0	0	0	0
3705909020	For astronomy	0	0	0	0
3705909030	For aerial photography	0	0	0	0
3705909090	Other	0	0	0	0
3706101000	Consisting only of sound track	0	0	0	0
3706102000	For news	0	0	0	0
3706103010	Rush	0	0	0	0
3706103020	Other negative joint-produced cinematography	0	0	0	0
3706103030	Other positive joint-produced cinematography	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	0	0	0	0
3706105010	Negatives	0	0	0	0
3706106010	Negatives	0	0	0	0
3706106020	Positives	0	0	0	0
3706901000	Consisting only of sound track	0	0	0	0
3706902000	For news	0	0	0	0
3706903010	Rush	0	0	0	0
3706903020	Other negative joint-produced cinematography	0	0	0	0
3706903030	Other positive joint-produced cinematography	0	0	0	0
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea	0	0	0	0
3706905010	Negatives	0	0	0	0
3706905020	Positives	0	0	0	0
3706906010	Negatives	0	0	0	0
3706906020	Positives	0	0	0	0
3707100000	Sensitising emulsions	0	0	0	0
3707901010	For making semiconductor	0	0	0	0
3707901020	For manufacturing organic light emitting diodes(OLED)	0	0	0	0
3707901090	Other	0	0	0	0
3707902910	For X-ray	0	0	0	0
3707902990	Other	0	0	0	0
3707903910	For X-ray	0	0	0	0
3707903920	For graphic art	0	0	0	0
3707903990	Other	0	0	0	0
3707909100	Intensifiers and reducers	0	0	0	0
3707909200	Toners	0	0	0	0
3707909300	Clearing agents	0	0	0	0
3707909400	Flash light materials	0	0	0	0
3707909900	Other	0	0	0	0
3801101000	For manufacturing secondary battery	0	0	0	0
3801109000	Other	0	0	0	0
3801200000	Colloidal or semi-colloidal graphite	0	0	0	0
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	0	0	0
3801900000	Other	0	0	0	0
3802100000	Activated carbon	0	0	0	0
3802901010	Activated diatomite	0	0	0	0
3802901020	Activated clays and activated earths	0	0	0	0
3802901090	Other	0	0	0	0
3802902000	Animal black (including spent animal black)	0	0	0	0
3803000000	Tall oil, whether or not refined.	0	0	0	0
3804001000	Liquid	0	0	0	0
3804009000	Other	0	0	0	0
3805101000	Gum spirits of turpentine	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3805102000	Wood turpentine	0	0	0	0
3805103000	Sulphate turpentine	0	0	0	0
3805900000	Other	0	0	0	0
3806101000	Rosin	0	0	0	0
3806102000	Resin acids	0	0	0	0
3806201000	Salts of rosin	0	0	0	0
3806202000	Salts of resin acids	0	0	0	0
3806209000	Other	0	0	0	0
3806300000	Ester gums	0	0	0	0
3806902000	Run gum	0	0	0	0
3806903000	Rosin spirit and rosin oil	0	0	0	0
3806909000	Other	0	0	0	0
3807001000	Wood tar, wood tar oils and wood creosote	0	0	0	0
3807002000	Wood naphtha	0	0	0	0
3807003000	Vegetable pitch	0	0	0	0
3807009010	Pyroligneous liquid	0	0	0	0
3807009090	Other	0	0	0	0
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3808509000	Other	0	0	0	0
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3808919000	Other	0	0	0	0
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3808929000	Other	0	0	0	0
3808931000	Herbicides	0	0	0	0
3808932000	Anti-sprouting products	0	0	0	0
3808933000	Plant-growth regulators	0	0	0	0
3808940000	Disinfectants	0	0	0	0
3808991000	Rodenticides	0	0	0	0
3808999000	Other	0	0	0	0
3809100000	With a basis of amylaceous substances	0	0	0	0
3809910000	Of a kind used in the textile or like industries	0	0	0	0
3809920000	Of a kind used in the paper or like industries	0	0	0	0
3810101000	Pickling preparations for metal surfaces	0	0	0	0
3810109000	Other	0	0	0	0
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	0	0	0	0
3810909000	Other	0	0	0	0
3811110000	Based on lead compounds	0	0	0	0
3811190000	Other	0	0	0	0
3811290000	Other	0	0	0	0
3811900000	Other	0	0	0	0
3812101000	Based on diphenylguanidine	0	0	0	0
3812102000	Based on dithiocarbamates	0	0	0	0
3812103000	Based on thiuram sulphides	0	0	0	0
3812104000	Based on hexamethylene tetramine	0	0	0	0
3812105000	Based on mercaptobenzothiazole	0	0	0	0
3812106000	Based on dibenzothiazyle disulphide	0	0	0	0
3812109000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3812301000	Anti-oxidising preparations	0	0	0	0
3812302000	Other compounds stabilisers	0	0	0	0
3813001000	Preparations for fire-extinguishers	0	0	0	0
3813002000	Charges for fire-extinguishers	0	0	0	0
3813003000	Charged fire-extinguishing grenades	0	0	0	0
3814001010	Mixtures of acetones, methyl acetate and methanol	0	0	0	0
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	0	0	0	0
3814001090	Other	0	0	0	0
3814002110	For making semiconductor	0	0	0	0
3814002190	Other	0	0	0	0
3814002900	Other	0	0	0	0
3815110000	With nickel or nickel compounds as the active substance	0	0	0	0
3815121000	With platinium metal or platinium compounds	0	0	0	0
3815122000	Of palladium or palladium compounds	0	0	0	0
3815129000	Other	0	0	0	0
3815191000	With iron or iron compounds as the active substance	0	0	0	0
3815192000	Of titanium or titanium compounds	0	0	0	0
3815199000	Other	0	0	0	0
3815901000	Reaction initiators	0	0	0	0
3815909000	Other	0	0	0	0
3816001000	Refractory cements	0	0	0	0
3816002000	Refractory mortars	0	0	0	0
3816003000	Refractory concretes	0	0	0	0
3816009000	Other	0	0	0	0
3818001000	Chemical elements doped for use in electronics	0	0	0	0
3818002000	Chemical compounds doped for use in electronics	0	0	0	0
3819001000	Hydraulic brake fluids	0	0	0	0
3819002000	Other prepared liquids for hydraulic transmission	0	0	0	0
3820001000	Anti-freezing preparations	0	0	0	0
3820002000	Prepared de-icing fluids	0	0	0	0
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	0	0	0	0
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	0	0	0
3822001012	Other articles of plastics	0	0	0	0
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	0	0
3822001014	Litumuth testing paper and other similar testing paper	0	0	0	0
3822001019	Other	0	0	0	0
3822001020	Prepared, not on a backing	0	0	0	0
3822001091	Of other plates, sheets, film, foil and strip of plastics	0	0	0	0
3822001092	Other articles of plastics	0	0	0	0
3822001093	Paper, paperboard, cellulose wadding or webs	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48				
3822001099	Other	0	0	0	0
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	0	0	0
3822002012	Other articles of plastics	0	0	0	0
3822002013	Paper,paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	0	0
3822002014	Litumuth testing paper and other similar testing paper	0	0	0	0
3822002019	Other	0	0	0	0
3822002020	Prepared, not on a backing	0	0	0	0
3822002091	Of other plates, sheets, film, foil and strip of plastics	0	0	0	0
3822002092	Other articles of plastics	0	0	0	0
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0	0	0
3822002099	Other	0	0	0	0
3822003041	Of 0 % rate in the Tariff Schedules	0	0	0	0
3822003042	Of 1 % rate in the Tariff Schedules	0	0	0	0
3822003043	Of 2 % rate in the Tariff Schedules	0	0	0	0
3822003044	Of 3 % rate in the Tariff Schedules	0	0	0	0
3822003045	Of 4 % rate in the Tariff Schedules	0	0	0	0
3822003046	Of 5 % rate in the Tariff Schedules	0	0	0	0
3822003047	Of 5.4 % rate in the Tariff Schedules	0	0	0	0
3822003048	Of 6.5 % rate in the Tariff Schedules	0	0	0	0
3822003049	Of 7 % rate in the Tariff Schedules	0	0	0	0
3822003050	Of 8 % rate in the Tariff Schedules	0	0	0	0
3822003051	Of 10 % rate in the Tariff Schedules	0	0	0	0
3822003052	Of 20 % rate in the Tariff Schedules	0	0	0	0
3822003053	Of 27 % rate in the Tariff Schedules	0	0	0	0
3822003054	Of 30 % rate in the Tariff Schedules	0	0	0	0
3822003055	Of 36 % rate in the Tariff Schedules	0	0	0	0
3822003056	Of 40 % rate in the Tariff Schedules	0	0	0	0
3822003057	Of 50 % rate in the Tariff Schedules	0	0	0	0
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	0	0	0	0
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	0	0	0	0
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	0	0	0	0
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	0	0	0	0
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	0	0	0	0
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	0	0	0	0
3822003064	Of subheading 3706.10.6010	0	0	0	0
3822003065	Of subheading 3706.10.6020	0	0	0	0
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	0	0	0	0
3822003067	Of subheading 3706.90.5010	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3823120000	Oleic acid	0	0	0	0
3823130000	Tall oil fatty acids	0	0	0	0
3823191000	Palmitic acids	0	0	0	0
3823199000	Other	0	0	0	0
3823701000	Cetyl alcohol	0	0	0	0
3823702000	Stearyl alcohol	0	0	0	0
3823703000	Oleyl alcohol	0	0	0	0
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3823709090	Other	0	0	0	0
3824100000	Prepared binders for foundry moulds or cores	0	0	0	0
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	0	0	0	0
3824400000	Prepared additives for cements, mortars or concretes	0	0	0	0
3824500000	Non-refractory mortars and concretes	0	0	0	0
3824600000	Sorbitol other than that of subheading 2905.44	0	0	0	0
3824711000	Detergents based on trichlorotrifluoroethane	0	0	0	0
3824719000	Other	0	0	0	0
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	0	0	0
3824730000	Containing hydrobromofluorocarbons (HBFCs)	0	0	0	0
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	0	0	0
3824750000	Containing carbon tetrachloride	0	0	0	0
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	0	0	0	0
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	0	0	0	0
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	0	0	0
3824790000	Other	0	0	0	0
3824810000	Containing oxirane (ethylene oxide)	0	0	0	0
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	0	0	0
3824830000	Containing tris (2,3-dibromopropyl) phosphate	0	0	0	0
3824901000	Roasted chromite	0	0	0	0
3824902100	Getters for vaccum tubes	0	0	0	0
3824902200	Preparations of carbon resistors or ceramic solid resistors	0	0	0	0
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	0	0	0	0
3824902490	Other	0	0	0	0
3824903100	Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	propyl or isopropyl) phosphonofluoridates				
3824903200	Mixtures consisting mainly of O-alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ehtyl, n-propyl or isopropyl) phosphoramidocyanidates	0	0	0	0
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof	0	0	0	0
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	0	0	0	0
3824903500	Mixtures consisting mainly of[O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof	0	0	0	0
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	0	0	0	0
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	0	0	0	0
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	0	0	0	0
3824903911	Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	0	0	0	0
3824903919	Other	0	0	0	0
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	0	0	0	0
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	0	0	0	0
3824903990	Other	0	0	0	0
3824904100	Mixed polyethylene glycol	0	0	0	0
3824904200	Ion-exchangers	0	0	0	0
3824904300	Anti-scaling compounds	0	0	0	0
3824904400	Additives to harden varnish or glue	0	0	0	0
3824905100	Ink-removers	0	0	0	0
3824905200	Stencil correctors	0	0	0	0
3824905300	Correcting fluids	0	0	0	0
3824906100	Compounded extenders for paints	0	0	0	0
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	0	0	0	0
3824906300	Soda-lime	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3824906400	Hydrated silica gel	0	0	0	0
3824906500	Anti-rust preparations	0	0	0	0
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	0	0	0	0
3824907100	Metal plating preparations	0	0	0	0
3824907200	Chlorinated paraffin	0	0	0	0
3824907300	Anti-foaming agent	0	0	0	0
3824907400	Foaming agent	0	0	0	0
3824907500	Prepared calcium carbonate	0	0	0	0
3824907600	Liquid crystal preparations	0	0	0	0
3824907700	Ammoniacal gas liquors	0	0	0	0
3824908010	Based on methyl ethyl ketone peroxide	0	0	0	0
3824908090	Other	0	0	0	0
3824909010	Micro-element fertilisers (other than products of Chapter 31)	0	0	0	0
3824909030	Chewing gum base	0	0	0	0
3824909050	Naphthenic acids, their water-insoluble salts and their esters	0	0	0	0
3824909061	With nicotine	0	0	0	0
3824909069	Other	0	0	0	0
3824909090	Other	0	0	0	0
3825100000	Municipal waste	0	0	0	0
3825200000	Sewage sludge	0	0	0	0
3825301000	Of heading 30.05.	0	0	0	0
3825302000	Of subheading 3824.90	0	0	0	0
3825303000	Of subheading 4015.11	0	0	0	0
3825304000	Of subheading 9018.3	0	0	0	0
3825410000	Halogenated	0	0	0	0
3825490000	Other	0	0	0	0
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	0	0	0	0
3825610000	Mainly containing organic constituents	0	0	0	0
3825690000	Other	0	0	0	0
3825900000	Other	0	0	0	0
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	0	0	0	0
3902200000	Polyisobutylene	0	0	0	0
3902900000	Other	0	0	0	0
3903110000	Expansible	0	0	0	0
3903190000	Other	0	0	0	0
3903200000	Styrene-acrylonitrile (SAN) copolymers	0	0	0	0
3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	0	0	0	0
3903901000	Styrene-butadiene copolymers	0	0	0	0
3904210000	Non-plasticised	0	0	0	0
3904220000	Plasticised	0	0	0	0
3904400000	Other vinyl chloride copolymers	0	0	0	0
3904500000	Vinylidene chloride polymers	0	0	0	0
3904610000	Polytetrafluoroethylene	0	0	0	0
3904690000	Other	0	0	0	0
3904900000	Other	0	0	0	0
3905120000	In aqueous dispersion	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3905190000	Other	0	0	0	0
3905210000	In aqueous dispersion	0	0	0	0
3905290000	Other	0	0	0	0
3905910000	Copolymers	0	0	0	0
3905990000	Other	0	0	0	0
3906901000	Poly acryl amide	0	0	0	0
3907100000	Polyacetals	0	0	0	0
3907201000	Polyoxyethylene (polyethylene glycol)	0	0	0	0
3907203000	Poly phenylene oxide	0	0	0	0
3907209000	Other	0	0	0	0
3907301000	For making semiconductor	0	0	0	0
3907309000	Other	0	0	0	0
3907500000	Alkyd resins	0	0	0	0
3907600000	Poly(ethylene terephthalate)	0	0	0	0
3907700000	Poly(lactic acid)	0	0	0	0
3907910000	Unsaturated	0	0	0	0
3907991000	Poly butylene terephthalate	0	0	0	0
3907999000	Other	0	0	0	0
3909101000	Urea resins	0	0	0	0
3909102000	Thiourea resins	0	0	0	0
3909200000	Melamine resins	0	0	0	0
3909300000	Other amino-resins	0	0	0	0
3909400000	Phenolic resins	0	0	0	0
3909500000	Polyurethanes	0	0	0	0
3910001000	For making semiconductor	0	0	0	0
3910009010	Silicon oil	0	0	0	0
3910009020	Silicon rubber	0	0	0	0
3910009090	Other	0	0	0	0
3911101000	Petroleum resins	0	0	0	0
3911102000	Coumarone, indene or coumarone-indene resins	0	0	0	0
3911103000	Polyterpenes	0	0	0	0
3911901000	Polysulphides	0	0	0	0
3911902000	Polysulphones	0	0	0	0
3911903000	Furan resin	0	0	0	0
3911909000	Other	0	0	0	0
3912110000	Non-plasticised	0	0	0	0
3912120000	Plasticised	0	0	0	0
3912200000	Cellulose nitrates (including collodions)	0	0	0	0
3912311000	Sodium carboxymethyl cellulose	0	0	0	0
3912319000	Other	0	0	0	0
3912391000	Methyl cellulose	0	0	0	0
3912399000	Other	0	0	0	0
3912901000	Regenerated cellulose	0	0	0	0
3912909000	Other	0	0	0	0
3913101000	Sodium alginate	0	0	0	0
3913102000	Propylene glycol alginate	0	0	0	0
3913109000	Other	0	0	0	0
3913901000	Hardened proteins	0	0	0	0
3913902010	Chlorinated rubber	0	0	0	0
3913902020	Rubber hydrochloride	0	0	0	0
3913902030	Oxidised rubber	0	0	0	0
3913902040	Cyclised rubber	0	0	0	0
3913902090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3913909010	Dextran	0	0	0	0
3913909090	Other	0	0	0	0
3914001000	Cationic	0	0	0	0
3914009000	Other	0	0	0	0
3915101000	Film, sheets, plates and foil before they became wastes	0	0	0	0
3915102000	Pipes and hoses before they became wastes	0	0	0	0
3915109000	Other	0	0	0	0
3915200000	Of polymers of styrene	0	0	0	0
3915300000	Of polymers of vinyl chloride	0	0	0	0
3915901000	Of polymers of propylene	0	0	0	0
3915902000	Of acrylic polymers	0	0	0	0
3915903000	Of polyacetals	0	0	0	0
3915904000	Of polycarbonates	0	0	0	0
3915905000	Of polyamides	0	0	0	0
3915909000	Other	0	0	0	0
3916100000	Of polymers of ethylene	0	0	0	0
3916200000	Of polymers of vinyl chloride	0	0	0	0
3916901000	Of polymers of styrene	0	0	0	0
3916902000	Of polymers of propylene	0	0	0	0
3916903000	Of acrylic polymers	0	0	0	0
3916904000	Of polyamides	0	0	0	0
3916909000	Other	0	0	0	0
3917101000	Of hardened protein	0	0	0	0
3917102000	Of cellulosic materials	0	0	0	0
3917210000	Of polymers of ethylene	0	0	0	0
3917220000	Of polymers of propylene	0	0	0	0
3917230000	Of polymers of vinyl chloride	0	0	0	0
3917291000	Of polymers of styrene	0	0	0	0
3917292000	Of polyamides	0	0	0	0
3917299000	Other	0	0	0	0
3917311000	Of polymers of ethylene	0	0	0	0
3917312000	Of polymers of vinyl chloride	0	0	0	0
3917319000	Other	0	0	0	0
3917321000	Of polymers of ethylene	0	0	0	0
3917322000	Of polymers of vinyl chloride	0	0	0	0
3917329000	Other	0	0	0	0
3917331000	Of polymers of ethylene	0	0	0	0
3917332000	Of polymers of vinyl chloride	0	0	0	0
3917339000	Other	0	0	0	0
3917391000	Of polymers of ethylene	0	0	0	0
3917392000	Of polymers of vinyl chloride	0	0	0	0
3917399000	Other	0	0	0	0
3917400000	Fittings	0	0	0	0
3918101000	Of polyvinyl chloride	0	0	0	0
3918102000	Of copolymers of vinyl chloride and vinyl acetate	0	0	0	0
3918109000	Other	0	0	0	0
3918900000	Of other plastics	0	0	0	0
3919100000	In rolls of a width not exceeding 20 cm	0	0	0	0
3919900000	Other	0	0	0	0
3920100000	Of polymers of ethylene	0	0	0	0
3920200000	Of polymers of propylene	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3920300000	Of polymers of styrene	0	0	0	0
3920430000	Containing by weight not less than 6 % of plasticisers	0	0	0	0
3920490000	Other	0	0	0	0
3920510000	Of poly(methyl methacrylate)	0	0	0	0
3920590000	Other	0	0	0	0
3920610000	Of polycarbonates	0	0	0	0
3920620000	Of poly(ethylene terephthalate)	0	0	0	0
3920630000	Of unsaturated polyesters	0	0	0	0
3920690000	Of other polyesters	0	0	0	0
3920710000	Of regenerated cellulose	0	0	0	0
3920730000	Of cellulose acetate	0	0	0	0
3920791000	Of vulcanised fibre	0	0	0	0
3920799000	Other	0	0	0	0
3920910000	Of poly(vinyl butyral)	0	0	0	0
3920920000	Of polyamides	0	0	0	0
3920930000	Of amino-resins	0	0	0	0
3920940000	Of phenolic resins	0	0	0	0
3920991000	For aircrafts	0	0	0	0
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	0	0	0	0
3920999090	Other	0	0	0	0
3921110000	Of polymers of styrene	0	0	0	0
3921120000	Of polymers of vinyl chloride	0	0	0	0
3921130000	Of polyurethanes	0	0	0	0
3921140000	Of regenerated cellulose	0	0	0	0
3921191010	Separator, for manufacturing secondary battery	0	0	0	0
3921191090	Other	0	0	0	0
3921192010	Separator, for manufacturing secondary battery	0	0	0	0
3921192090	Other	0	0	0	0
3921193010	Of polymethyl methacrylate	0	0	0	0
3921193090	Other	0	0	0	0
3921194010	Of polycarbonates	0	0	0	0
3921194020	Of polyethylene terephthalate	0	0	0	0
3921194030	Of unsaturated polyesters	0	0	0	0
3921194090	Other	0	0	0	0
3921195010	Of vulcanised fibre	0	0	0	0
3921195020	Of cellulose acetate	0	0	0	0
3921195090	Other	0	0	0	0
3921199010	Of polyvinyl butyral	0	0	0	0
3921199020	Of polyamides	0	0	0	0
3921199030	Of amino-resins	0	0	0	0
3921199040	Of phenolic resins	0	0	0	0
3921199090	Other	0	0	0	0
3921901000	Of polymers of ethylene	0	0	0	0
3921902000	Of polymers of propylene	0	0	0	0
3921903000	Of polymers of styrene	0	0	0	0
3921904010	Rigid	0	0	0	0
3921904020	Flexible	0	0	0	0
3921905010	Of polymethyl methacrylate	0	0	0	0
3921905090	Other	0	0	0	0
3921906010	Of polycarbonates	0	0	0	0
3921906020	Of polyethylene terephthalate	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
3921906030	Of unsaturated polyesters	0	0	0	0
3921906090	Other	0	0	0	0
3921907010	Of regenerated cellulose	0	0	0	0
3921907020	Of vulcanised fibre	0	0	0	0
3921907030	Of cellulose acetate	0	0	0	0
3921907090	Other	0	0	0	0
3921909010	Of polyvinyl butyral	0	0	0	0
3921909020	Of polyamides	0	0	0	0
3921909030	Of amino-resins	0	0	0	0
3921909040	Of phenolic resins	0	0	0	0
3921909050	Of polyurethanes	0	0	0	0
3921909090	Other	0	0	0	0
3922101000	Baths and shower baths	0	0	0	0
3922102000	Wash-basins	0	0	0	0
3922103000	Sinks	0	0	0	0
3922200000	Lavatory seats and covers	0	0	0	0
3922901000	Bidets	0	0	0	0
3922909000	Other	0	0	0	0
3923100000	Boxes, cases, crates and similar articles	0	0	0	0
3923210000	Of polymers of ethylene	0	0	0	0
3923290000	Of other plastics	0	0	0	0
3923300000	Carboys, bottles, flasks and similar articles	0	0	0	0
3923400000	Spools, cops, bobbins and similar supports	0	0	0	0
3923500000	Stoppers, lids, caps and other closures	0	0	0	0
3923900000	Other	0	0	0	0
3924100000	Tableware and kitchenware	0	0	0	0
3924901000	Soap dishes and boxes	0	0	0	0
3924902000	Table cloths and other similar articles	0	0	0	0
3924909000	Other	0	0	0	0
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	0	0	0	0
3925200000	Doors, windows and their frames and thresholds for doors	0	0	0	0
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	0	0	0	0
3925900000	Other	0	0	0	0
3926101000	Pencil cases and erasers	0	0	0	0
3926102000	Binders and albums	0	0	0	0
3926109000	Other	0	0	0	0
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	0	0	0	0
3926300000	Fittings for furniture, coachwork or the like	0	0	0	0
3926400000	Statuettes and other ornamental articles	0	0	0	0
3926901000	Parts for use in machinery and mechanical appliances	0	0	0	0
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	0	0	0	0
3926903000	Lables and tags	0	0	0	0
3926904000	Adhesive tapes with case	0	0	0	0
3926905000	Frames for painting, photographs, mirrors and the like	0	0	0	0
3926909000	Other	0	0	0	0
4001100000	Natural rubber latex, whether or not pre-	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	vulcanised				
4001211000	Rss 1X	0	0	0	0
4001212000	Rss No.1	0	0	0	0
4001213000	Rss No.2	0	0	0	0
4001214000	Rss No.3	0	0	0	0
4001215000	Rss No.4	0	0	0	0
4001216000	Rss No.5	0	0	0	0
4001220000	Technically specified natural rubber (TSNR)	0	0	0	0
4001290000	Other	0	0	0	0
4001301000	Chicle gum	0	0	0	0
4001309000	Other	0	0	0	0
4002110000	Latex	0	0	0	0
4002190000	Other	0	0	0	0
4002201000	Latex	0	0	0	0
4002209000	Other	0	0	0	0
4002311000	Latex	0	0	0	0
4002319000	Other	0	0	0	0
4002391000	Latex	0	0	0	0
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	0	0	0	0
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	0	0	0	0
4002410000	Latex	0	0	0	0
4002490000	Other	0	0	0	0
4002510000	Latex	0	0	0	0
4002590000	Other	0	0	0	0
4002601000	Latex	0	0	0	0
4002609000	Other	0	0	0	0
4002701000	Latex	0	0	0	0
4002801000	Latex	0	0	0	0
4002809000	Other	0	0	0	0
4002910000	Latex	0	0	0	0
4002991000	Of carboxylated acrylonitile-butadiene rubbers (XNBR)	0	0	0	0
4002992000	Of acrylonitile-isoprene rubbers (NIR)	0	0	0	0
4002993000	Thioplasts (TM)	0	0	0	0
4002999000	Other	0	0	0	0
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	0	0	0	0
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	0	0	0	0
4005101000	Plates, sheets and strip	0	0	0	0
4005109000	Other	0	0	0	0
4005200000	Solutions; dispersions other than those of subheading 4005.10	0	0	0	0
4005910000	Plates, sheets and strip	0	0	0	0
4005991000	Compounded rubber latex	0	0	0	0
4005999000	Other	0	0	0	0
4006100000	"Camel-back" strips for retreading rubber tyres	0	0	0	0
4006901000	Rubber rods	0	0	0	0
4006902000	Rubber tubes	0	0	0	0
4006903000	Rubber profile shapes	0	0	0	0
4006904000	Rubber discs, rings and washers	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4006905000	Rubber thread	0	0	0	0
4006909000	Other	0	0	0	0
4007002000	Rubber cord	0	0	0	0
4008111000	Combined with textile fabrics for reinforcing purposes	0	0	0	0
4008119000	Other	0	0	0	0
4008191000	Combined with textile fabrics for reinforcing purposes	0	0	0	0
4008199000	Other	0	0	0	0
4008211000	Combined with textile fabrics for reinforcing purposes	0	0	0	0
4008219000	Other	0	0	0	0
4008291000	Combined with textile fabrics for reinforcing purposes	0	0	0	0
4008299000	Other	0	0	0	0
4009110000	Without fittings	0	0	0	0
4009120000	With fittings	0	0	0	0
4009210000	Without fittings	0	0	0	0
4009220000	With fittings	0	0	0	0
4009310000	Without fittings	0	0	0	0
4009320000	With fittings	0	0	0	0
4009410000	Without fittings	0	0	0	0
4009420000	With fittings	0	0	0	0
4010110000	Reinforced only with metal	0	0	0	0
4010120000	Reinforced only with textile materials	0	0	0	0
4010191000	Reinforced only with plastics	0	0	0	0
4010199000	Other	0	0	0	0
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	0	0	0
4010320000	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	0	0	0
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0	0
4010340000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0	0
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	0	0	0
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	0	0	0
4010390000	Other	0	0	0	0
4011101000	Of radial carcass	0	0	0	0
4011102000	Of biased carcass	0	0	0	0
4011109000	Other	0	0	0	0
4011201010	For use on a rim measuring less than 49.53 ㎝	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	in diameter				
4011201090	Other	0	0	0	0
4011202010	For use on a rim measuring less than 49.53 ㎝ in diameter	0	0	0	0
4011202090	Other	0	0	0	0
4011209000	Other	0	0	0	0
4011300000	Of a kind used on aircraft	0	0	0	0
4011400000	Of a kind used on motorcycles	0	0	0	0
4011500000	Of a kind used on bicycles	0	0	0	0
4011610000	Of a kind used on agricultural or forestry vehicles and machines	0	0	0	0
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	0	0	0	0
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	0	0	0	0
4011690000	Other	0	0	0	0
4011920000	Of a kind used on agricultural or forestry vehicles and machines	0	0	0	0
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	0	0	0	0
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	0	0	0	0
4011990000	Other	0	0	0	0
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	0	0	0	0
4012120000	Of a kind used on buses or lorries	0	0	0	0
4012130000	Of a kind used on aircraft	0	0	0	0
4012190000	Other	0	0	0	0
4012201000	Of a kind used on aircraft	0	0	0	0
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	0	0	0	0
4012209020	Of a kind used on buses or lorries	0	0	0	0
4012209090	Other	0	0	0	0
4012901010	Solid tyres	0	0	0	0
4012901020	Cushion tyres	0	0	0	0
4012901030	Tyre treads	0	0	0	0
4012901040	Tyre flaps	0	0	0	0
4012909010	Solid tyres	0	0	0	0
4012909020	Cushion tyres	0	0	0	0
4012909030	Tyre treads	0	0	0	0
4012909040	Tyre flaps	0	0	0	0
4012909090	Other	0	0	0	0
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	0	0	0	0
4013102000	Of a kind used on buses or lorries	0	0	0	0
4013200000	Of a kind used on bicycles	0	0	0	0
4013901000	Of a kind used on aircraft	0	0	0	0
4013909010	Of a kind used on motorcycles or motor scooters	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4013909020	Of a kind used on industrial vehicles or agricultural machinery	0	0	0	0
4013909090	Other	0	0	0	0
4014100000	Sheath contraceptives	0	0	0	0
4014901000	Teats	0	0	0	0
4014909000	Other	0	0	0	0
4015110000	Surgical	0	0	0	0
4015190000	Other	0	0	0	0
4015901000	Protective clothing for divers	0	0	0	0
4015902000	Protective clothing for radiologists	0	0	0	0
4015909000	Other	0	0	0	0
4016100000	Of cellular rubber	0	0	0	0
4016910000	Floor coverings and mats	0	0	0	0
4016920000	Erasers	0	0	0	0
4016930000	Gaskets, washers and other seals	0	0	0	0
4016940000	Boat or dock fenders, whether or not inflatable	0	0	0	0
4016951000	Pneumatic mattresses	0	0	0	0
4016952000	Pillows	0	0	0	0
4016953000	Cushions	0	0	0	0
4016959000	Other	0	0	0	0
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	0	0	0
4016991090	Other	0	0	0	0
4016992000	Rubber bands	0	0	0	0
4016993000	Stoppers and rings for bottles	0	0	0	0
4016999000	Other	0	0	0	0
4017001000	Hard rubber	0	0	0	0
4017002000	Articles of hard rubber	0	0	0	0
4101201000	Hides and skins, untanned	0	0	0	0
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	0	0	0	0
4101501011	Cow hide	0	0	0	0
4101501012	Steer hide	0	0	0	0
4101501013	Ox hide	0	0	0	0
4101501014	Bull hide	0	0	0	0
4101501019	Other	0	0	0	0
4101501021	Cow hide	0	0	0	0
4101501022	Steer hide	0	0	0	0
4101501023	Ox hide	0	0	0	0
4101501024	Bull hide	0	0	0	0
4101501029	Other	0	0	0	0
4101501090	Other	0	0	0	0
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	0	0	0	0
4101901011	Of calf skin	0	0	0	0
4101901019	Other	0	0	0	0
4101901091	Of calf skin	0	0	0	0
4101901099	Other	0	0	0	0
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	0	0	0	0
4102100000	With wool on	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4102211000	Hides and skins, untanned	0	0	0	0
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	0	0	0	0
4102291000	Hides and skins, untanned	0	0	0	0
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	0	0	0	0
4103201010	Of snake	0	0	0	0
4103201020	Of lizard	0	0	0	0
4103201030	Of crocodile	0	0	0	0
4103201090	Other	0	0	0	0
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	0	0	0	0
4103301000	Hides and skins, untanned	0	0	0	0
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	0	0	0	0
4103901010	Of eels	0	0	0	0
4103901020	Of kangaroo	0	0	0	0
4103901030	Of camels (including dromedaries)	0	0	0	0
4103901090	Other	0	0	0	0
4103902010	Of camels (including dromedaries)	0	0	0	0
4103902090	Other	0	0	0	0
4104110000	Full grains, unsplit; grain splits	0	0	0	0
4104190000	Other	0	0	0	0
4104410000	Full grains, unsplit; grain splits	0	0	0	0
4104490000	Other	0	0	0	0
4105100000	In the wet state (including wet-blue)	0	0	0	0
4105300000	In the dry state (crust)	0	0	0	0
4106210000	In the wet state (including wet-blue)	0	0	0	0
4106220000	In the dry state (crust)	0	0	0	0
4106310000	In the wet state (including wet-blue)	0	0	0	0
4106320000	In the dry state (crust)	0	0	0	0
4106400000	Of reptiles	0	0	0	0
4106910000	In the wet state (including wet-blue)	0	0	0	0
4106920000	In the dry state (crust)	0	0	0	0
4107110000	Full grains, unsplit	0	0	0	0
4107120000	Grain splits	0	0	0	0
4107190000	Other	0	0	0	0
4107910000	Full grains, unsplit	0	0	0	0
4107920000	Grain splits	0	0	0	0
4107990000	Other	0	0	0	0
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	0	0	0	0
4113100000	Of goats or kids	0	0	0	0
4113200000	Of swine	0	0	0	0
4113300000	Of reptiles	0	0	0	0
4113900000	Other	0	0	0	0
4114100000	Chamois (including combination chamois) leather	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4114201000	Patent leather	0	0	0	0
4114202000	Patent laminated leather	0	0	0	0
4114203000	Metallised leather	0	0	0	0
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	0	0	0	0
4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	0	0	0
4201001000	Of reptile leather	0	0	0	0
4201009010	Saddles and saddle cloths	0	0	0	0
4201009020	Traces	0	0	0	0
4201009030	Leads	0	0	0	0
4201009040	Muzzles	0	0	0	0
4201009090	Other	0	0	0	0
4202111010	Of snake	0	0	0	0
4202111020	Of lizard	0	0	0	0
4202111030	Of crocodile	0	0	0	0
4202111040	Of eels	0	0	0	0
4202111050	Of kangaroo	0	0	0	0
4202111090	Other	0	0	0	0
4202112000	Of composition leather	0	0	0	0
4202113000	Of patent leather	0	0	0	0
4202121010	Of polyvinylchloride	0	0	0	0
4202121020	Of polyurethane	0	0	0	0
4202121090	Other	0	0	0	0
4202122000	Of textile materials	0	0	0	0
4202191000	Of paper board	0	0	0	0
4202199000	Other	0	0	0	0
4202211010	Of snake	0	0	0	0
4202211020	Of lizard	0	0	0	0
4202211030	Of crocodile	0	0	0	0
4202211040	Of eels	0	0	0	0
4202211050	Of kangaroo	0	0	0	0
4202211090	Other	0	0	0	0
4202212000	Of composition leather	0	0	0	0
4202213000	Of patent leather	0	0	0	0
4202221010	Of polyvinylchloride	0	0	0	0
4202221020	Of polyurethane	0	0	0	0
4202221090	Other	0	0	0	0
4202222000	Of textile materials	0	0	0	0
4202291000	Of paper board	0	0	0	0
4202299000	Other	0	0	0	0
4202311010	Of snake	0	0	0	0
4202311020	Of lizard	0	0	0	0
4202311030	Of crocodile	0	0	0	0
4202311040	Of eels	0	0	0	0
4202311050	Of kangaroo	0	0	0	0
4202311090	Other	0	0	0	0
4202312000	Of composition leather	0	0	0	0
4202313000	Of patent leather	0	0	0	0
4202321010	Of polyvinylchloride	0	0	0	0
4202321020	Of polyurethane	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4202321090	Other	0	0	0	0
4202322000	Of textile materials	0	0	0	0
4202391000	Of paper board	0	0	0	0
4202399000	Other	0	0	0	0
4202911010	Of snake	0	0	0	0
4202911020	Of lizard	0	0	0	0
4202911030	Of crocodile	0	0	0	0
4202911040	Of eels	0	0	0	0
4202911050	Of kangaroo	0	0	0	0
4202911090	Other	0	0	0	0
4202912000	Of composition leather	0	0	0	0
4202913000	Of patent leather	0	0	0	0
4202921010	Of polyvinylchloride	0	0	0	0
4202921020	Of polyurethane	0	0	0	0
4202921090	Other	0	0	0	0
4202922000	Of textile materials	0	0	0	0
4202991000	Of paper board	0	0	0	0
4202999000	Other	0	0	0	0
4203101010	Coats	0	0	0	0
4203101020	Jackets, blazers and jumpers	0	0	0	0
4203101050	Vests	0	0	0	0
4203101060	Pants and trousers	0	0	0	0
4203101070	Skirts	0	0	0	0
4203101080	Overalls	0	0	0	0
4203101090	Other	0	0	0	0
4203102010	Coats	0	0	0	0
4203102020	Jackets, blazers and jumpers	0	0	0	0
4203102050	Vests	0	0	0	0
4203102060	Pants and trousers	0	0	0	0
4203102070	Skirts	0	0	0	0
4203102080	Overalls	0	0	0	0
4203102090	Other	0	0	0	0
4203103010	Coats	0	0	0	0
4203103020	Jackets, blazers and jumpers	0	0	0	0
4203103050	Vests	0	0	0	0
4203103060	Pants and trousers	0	0	0	0
4203103070	Skirts	0	0	0	0
4203103080	Overalls	0	0	0	0
4203103090	Other	0	0	0	0
4203109010	Coats	0	0	0	0
4203109020	Jackets, blazers and jumpers	0	0	0	0
4203109050	Vests	0	0	0	0
4203109060	Pants and trousers	0	0	0	0
4203109070	Skirts	0	0	0	0
4203109080	Overalls	0	0	0	0
4203109090	Other	0	0	0	0
4203211000	Baseball glove	0	0	0	0
4203212000	Golf glove	0	0	0	0
4203213000	Ski glove	0	0	0	0
4203214000	Motor cycle glove	0	0	0	0
4203215000	Batting glove	0	0	0	0
4203216000	Tennis glove	0	0	0	0
4203217000	Ice hockey glove	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4203219000	Other	0	0	0	0
4203291000	Working glove	0	0	0	0
4203292000	Thermal glove	0	0	0	0
4203293000	Driver's glove	0	0	0	0
4203299000	Other	0	0	0	0
4203301010	Of snake	0	0	0	0
4203301020	Of lizard	0	0	0	0
4203301030	Of crocodile	0	0	0	0
4203301040	Of eels	0	0	0	0
4203301090	Other	0	0	0	0
4203309000	Other	0	0	0	0
4203400000	Other clothing accessories	0	0	0	0
4205001110	Belts	0	0	0	0
4205001190	Other	0	0	0	0
4205001900	Other articles of leather	0	0	0	0
4205002110	Belts	0	0	0	0
4205002190	Other	0	0	0	0
4205002900	Other articles of composition leather	0	0	0	0
4206001000	Catgut	0	0	0	0
4206009000	Other	0	0	0	0
4301100000	Of mink, whole, with or without head, tail or paws	0	0	0	0
4301300000	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0	0	0	0
4301600000	Of fox, whole, with or without head, tail or paws	0	0	0	0
4301801000	Of chinchila	0	0	0	0
4301802000	Of opossum	0	0	0	0
4301803000	Of raccoon	0	0	0	0
4301804000	Of coyote	0	0	0	0
4301805000	Of rabbit or hare	0	0	0	0
4301806000	Of musk-rat	0	0	0	0
4301809000	Other	0	0	0	0
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	0	0	0
4302110000	Of mink	0	0	0	0
4302191000	Of beaver	0	0	0	0
4302192000	Of musk-rat	0	0	0	0
4302193000	Of fox	0	0	0	0
4302195000	Of chinchila	0	0	0	0
4302196000	Of opossum	0	0	0	0
4302197000	Of raccoon	0	0	0	0
4302198000	Of coyote	0	0	0	0
4302199010	Of sheep	0	0	0	0
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	0	0	0	0
4302199090	Other	0	0	0	0
4302201000	Of mink	0	0	0	0
4302202000	Of rabbit or hare	0	0	0	0
4302203000	Of beaver	0	0	0	0
4302204000	Of musk-rat	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4302205000	Of fox	0	0	0	0
4302207000	Of chinchila	0	0	0	0
4302209010	Of opossum	0	0	0	0
4302209020	Of raccoon	0	0	0	0
4302209030	Of coyote	0	0	0	0
4302209090	Other	0	0	0	0
4302300000	Whole skins and pieces or cuttings thereof, assembled	0	0	0	0
4303101100	Of mink	0	0	0	0
4303101200	Of rabbit or hare	0	0	0	0
4303101300	Of lamb	0	0	0	0
4303101400	Of beaver	0	0	0	0
4303101500	Of musk-rat	0	0	0	0
4303101600	Of fox	0	0	0	0
4303101800	Of chinchila	0	0	0	0
4303101910	Of opossum	0	0	0	0
4303101920	Of raccoon	0	0	0	0
4303101930	Of coyote	0	0	0	0
4303101990	Other	0	0	0	0
4303102100	Of mink	0	0	0	0
4303102200	Of rabbit or hare	0	0	0	0
4303102300	Of lamb	0	0	0	0
4303102400	Of beaver	0	0	0	0
4303102500	Of musk-rat	0	0	0	0
4303102600	Of fox	0	0	0	0
4303102800	Of chinchila	0	0	0	0
4303102910	Of opossum	0	0	0	0
4303102920	Of raccoon	0	0	0	0
4303102930	Of coyote	0	0	0	0
4303102990	Other	0	0	0	0
4303900000	Other	0	0	0	0
4304001000	Artificial fur	0	0	0	0
4304002000	Articles of artificial fur	0	0	0	0
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	0	0	0
4401210000	Coniferous	0	0	0	0
4401221000	For manufacturing pulp	0	0	0	0
4401229000	Other	0	0	0	0
4401310000	Wood pellets	0	0	0	0
4401390000	Other	0	0	0	0
4402101000	Agglomerated wood charcoal	0	0	0	0
4402109000	Other	0	0	0	0
4402901000	Agglomerated wood charcoal	0	0	0	0
4402909000	Other	0	0	0	0
4403101000	Tropical woods	0	0	0	0
4403102000	Non-coniferous	0	0	0	0
4403109000	Coniferous	0	0	0	0
4403201000	Cedar	0	0	0	0
4403202010	Douglas fir	0	0	0	0
4403202020	Hemlock	0	0	0	0
4403203000	Red pine	0	0	0	0
4403204000	White wood or fir	0	0	0	0
4403205000	Larch	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4403207000	Spruce	0	0	0	0
4403208000	Radiata pine	0	0	0	0
4403209000	Other	0	0	0	0
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0	0	0
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0	0	0
4403492010	Teak	0	0	0	0
4403492020	Keruing	0	0	0	0
4403492030	Kapur	0	0	0	0
4403492040	Jelutong	0	0	0	0
4403492090	Other	0	0	0	0
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	0	0	0
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	0	0	0
4403495000	Mahogany and Balsa	0	0	0	0
4403499000	Other	0	0	0	0
4403910000	Of oak (Quercus spp.)	0	0	0	0
4403920000	Of beech (Fagus spp.)	0	0	0	0
4403991010	Rosewood	0	0	0	0
4403991020	Ebonywood	0	0	0	0
4403991040	Ash	0	0	0	0
4403991050	Walnut	0	0	0	0
4403991090	Other	0	0	0	0
4403992000	Lignum vitae	0	0	0	0
4403993010	Aspen	0	0	0	0
4403993020	Poplar	0	0	0	0
4403993030	Maple	0	0	0	0
4403993040	Elm	0	0	0	0
4403993050	Birch	0	0	0	0
4403993060	Basswood	0	0	0	0
4403994000	Paulownia	0	0	0	0
4403999011	Malas	0	0	0	0
4403999012	Taun	0	0	0	0
4403999019	Other	0	0	0	0
4403999090	Other	0	0	0	0
4404102000	Wooden sticks	0	0	0	0
4404109000	Other	0	0	0	0
4404202000	Wooden sticks	0	0	0	0
4404209000	Other	0	0	0	0
4405000000	Wood wool; wood flour.	0	0	0	0
4406100000	Not impregnated	0	0	0	0
4406900000	Other	0	0	0	0
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	0	0	0	0
4408109100	For manufacturing plywood	0	0	0	0
4408109200	Patterned veneer	0	0	0	0
4408109910	Cedar	0	0	0	0
4408109920	Oregon pine	0	0	0	0
4408109930	Red pine	0	0	0	0
4408109940	White wood or fir	0	0	0	0
4408109950	Larch	0	0	0	0
4408109960	Spruce	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4408109970	Radiata pine	0	0	0	0
4408109990	Other	0	0	0	0
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	0	0	0	0
4408319011	For manufacturing plywood	0	0	0	0
4408319012	Patterned veneer	0	0	0	0
4408319019	Other	0	0	0	0
4408319021	For manufacturing plywood	0	0	0	0
4408319022	Patterned veneer	0	0	0	0
4408319029	Other	0	0	0	0
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	0	0	0	0
4408399011	For manufacturing plywood	0	0	0	0
4408399012	Patterned veneer	0	0	0	0
4408399019	Other	0	0	0	0
4408399021	For manufacturing plywood	0	0	0	0
4408399022	Patterned veneer	0	0	0	0
4408399029	Other	0	0	0	0
4408399031	For manufacturing plywood	0	0	0	0
4408399032	Patterned veneer	0	0	0	0
4408399039	Other	0	0	0	0
4408399041	For manufacturing plywood	0	0	0	0
4408399042	Patterned veneer	0	0	0	0
4408399049	Other	0	0	0	0
4408399051	For manufacturing plywood	0	0	0	0
4408399052	Patterned veneer	0	0	0	0
4408399059	Other	0	0	0	0
4408399091	For manufacturing plywood	0	0	0	0
4408399092	Patterned veneer	0	0	0	0
4408399099	Other	0	0	0	0
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	0	0	0	0
4408909150	For manufacturing plywood	0	0	0	0
4408909160	Patterned veneer	0	0	0	0
4408909191	Rosewood	0	0	0	0
4408909192	Ebonywood	0	0	0	0
4408909193	Ash	0	0	0	0
4408909194	Walnut	0	0	0	0
4408909195	Oak	0	0	0	0
4408909199	Other	0	0	0	0
4408909210	For manufacturing plywood	0	0	0	0
4408909220	Patterned veneer	0	0	0	0
4408909290	Other	0	0	0	0
4408909370	For manufacturing plywood	0	0	0	0
4408909380	Patterned veneer	0	0	0	0
4408909391	Aspen	0	0	0	0
4408909392	Poplar	0	0	0	0
4408909393	Maple	0	0	0	0
4408909394	Elm	0	0	0	0
4408909395	Birch	0	0	0	0
4408909396	Basswood	0	0	0	0
4408909410	For manufacturing plywood	0	0	0	0
4408909420	Patterned veneer	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4408909490	Other	0	0	0	0
4408909912	For manufacturing plywood	0	0	0	0
4408909913	Patterned veneer	0	0	0	0
4408909914	Baboen	0	0	0	0
4408909919	Other	0	0	0	0
4408909991	For manufacturing plywood	0	0	0	0
4408909992	Patterned veneer	0	0	0	0
4408909999	Other	0	0	0	0
4409100000	Coniferous	0	0	0	0
4409210000	Of bamboo	0	0	0	0
4409290000	Other	0	0	0	0
4410121000	Unworked or not further worked than sanded	0	0	0	0
4410129000	Other	0	0	0	0
4410191010	Unworked or not further worked than sanded	0	0	0	0
4410191090	Other	0	0	0	0
4411122000	Mechanically worked or surface covered				
	- Fibreboard of a density exceeding 0.8g/㎤, except Floor board	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411129000	Other				
	- Fibreboard of a density exceeding 0.8g/㎤	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411132000	Mechanically worked or surface covered				
	- Fibreboard of a density exceeding 0.8g/㎤, except Floor board	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411139000	Other				
	- Fibreboard of a density exceeding 0.8g/㎤	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411142090	Other				
	- Fibreboard of a density exceeding 0.8g/㎤	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411149000	Other				
	- Fibreboard of a density exceeding 0.8g/㎤	0	0	0	0
	- Fibreboard of a denisity exceeding 0.35g/㎤ but not exceeding 0.5g/㎤	0	0	0	0
4411922090	Other	0	0	0	0
4411929000	Other	0	0	0	0
4411941000	Not mechanically worked or surface covered				
	- Of a density not exceeding 0.35 g/cm³	0	0	0	0
4411949000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	0	0	0	0
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	0	0	0	0
4415200000	Pallets, box pallets and other load boards; pallet collars	0	0	0	0
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	0	0	0	0
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	0	0	0	0
4418100000	Windows, French-windows and their frames	0	0	0	0
4418200000	Doors and their frames and thresholds	0	0	0	0
4418400000	Shuttering for concrete constructional work	0	0	0	0
4418500000	Shingles and shakes	0	0	0	0
4418600000	Posts and beams	0	0	0	0
4418711000	Parquet panels	0	0	0	0
4418719000	Other	0	0	0	0
4418721000	Parquet panels	0	0	0	0
4418729000	Other	0	0	0	0
4418791000	Parquet panels	0	0	0	0
4418799000	Other	0	0	0	0
4418901000	Cellular wood panels	0	0	0	0
4418909000	Other	0	0	0	0
4419001000	Bowls	0	0	0	0
4419002010	Of bamboo	0	0	0	0
4419002090	Other	0	0	0	0
4419009000	Other	0	0	0	0
4420101000	Statuettes	0	0	0	0
4420109000	Other	0	0	0	0
4420901000	Wood marquetry and inlaid wood	0	0	0	0
4420902010	Cigarette caskets or case	0	0	0	0
4420902020	Jewellery casket or case	0	0	0	0
4420902030	Other articles of furniture, not falling within Chapter 94	0	0	0	0
4420902090	Other	0	0	0	0
4420909010	Cigarette, jewellery casket or case	0	0	0	0
4420909020	Other articles of furniture, not falling within Chapter 94	0	0	0	0
4420909090	Other	0	0	0	0
4421100000	Clothes hangers	0	0	0	0
4421901010	Bobbins	0	0	0	0
4421901090	Other	0	0	0	0
4421902000	Match splints; wooden pegs or pins for footwear	0	0	0	0
4421903000	Toothpick	0	0	0	0
4421904000	Wood paving blocks	0	0	0	0
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	0	0	0	0
4421909000	Other	0	0	0	0
4501100000	Natural cork, raw or simply prepared	0	0	0	0
4501900000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4502000000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	0	0	0	0
4503100000	Corks and stoppers	0	0	0	0
4503900000	Other	0	0	0	0
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	0	0	0	0
4504900000	Other	0	0	0	0
4601211000	Mats and matting	0	0	0	0
4601212000	Screens	0	0	0	0
4601221000	Mats and matting	0	0	0	0
4601222000	Screens	0	0	0	0
4601291000	Mats and matting	0	0	0	0
4601292000	Screens	0	0	0	0
4601921000	Eunjukbaljang (of width less than 35 cm)	0	0	0	0
4601929000	Other	0	0	0	0
4601930000	Of rattan	0	0	0	0
4601941000	Eunjukbaljang (of width less than 35 cm)	0	0	0	0
4601949000	Other	0	0	0	0
4601991000	Articles in sheets plaited with plastics	0	0	0	0
4601999000	Other	0	0	0	0
4602111000	Basket	0	0	0	0
4602112000	Trays, dishes and other similar kitchen or tablewares	0	0	0	0
4602119000	Other	0	0	0	0
4602120000	Of rattan	0	0	0	0
4602191000	Articles of rush	0	0	0	0
4602199000	Other	0	0	0	0
4602900000	Other	0	0	0	0
4701001000	Unbleached	0	0	0	0
4701002000	Semi-bleached or bleached	0	0	0	0
4702000000	Chemical wood pulp, dissolving grades.	0	0	0	0
4703110000	Coniferous	0	0	0	0
4703190000	Non-coniferous	0	0	0	0
4703211000	Semi-bleached	0	0	0	0
4703212000	Bleached	0	0	0	0
4703291000	Semi-bleached	0	0	0	0
4703292000	Bleached	0	0	0	0
4704110000	Coniferous	0	0	0	0
4704190000	Non-coniferous	0	0	0	0
4704210000	Coniferous	0	0	0	0
4704290000	Non-coniferous	0	0	0	0
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	0	0	0
4706100000	Cotton linters pulp	0	0	0	0
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0	0	0
4706301000	Mechanical	0	0	0	0
4706302000	Chemical	0	0	0	0
4706303000	Semi-chemical	0	0	0	0
4706911000	Unbleached	0	0	0	0
4706912000	Semi-bleached or bleached	0	0	0	0
4706921000	Unbleached	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4706922000	Semi-bleached or bleached	0	0	0	0
4706931000	Unbleached	0	0	0	0
4706932000	Semi-bleached or bleached	0	0	0	0
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0	0	0
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0	0	0
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0	0	0
4707900000	Other, including unsorted waste and scrap	0	0	0	0
4801000000	Newsprint, in rolls or sheets.	0	0	0	0
4802100000	Hand-made paper and paperboard	0	0	0	0
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	0	0	0
4802400000	Wallpaper base	0	0	0	0
4802541010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802541090	Other	0	0	0	0
4802549010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802549090	Other	0	0	0	0
4802551010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802551020	Copy or duplicating paper	0	0	0	0
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	0	0	0
4802551040	Fancy paper	0	0	0	0
4802551090	Other	0	0	0	0
4802559010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802559090	Other	0	0	0	0
4802561010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802561020	Copy or duplicating paper	0	0	0	0
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	0	0
4802561040	Fancy paper	0	0	0	0
4802561090	Other	0	0	0	0
4802569010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802569090	Other	0	0	0	0
4802571010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802571020	Copy or duplicating paper	0	0	0	0
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	0	0
4802571040	Fancy paper	0	0	0	0
4802571090	Other	0	0	0	0
4802579010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4802579090	Other	0	0	0	0
4802581010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802581020	Fancy paper	0	0	0	0
4802581090	Other	0	0	0	0
4802582010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802582090	Other	0	0	0	0
4802589010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802589090	Other	0	0	0	0
4802611010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802611020	Copy or duplicating paper	0	0	0	0
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	0	0
4802611040	Fancy paper	0	0	0	0
4802611090	Other	0	0	0	0
4802619010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802619090	Other	0	0	0	0
4802621010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802621020	Copy or duplicating paper	0	0	0	0
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	0	0
4802621040	Fancy paper	0	0	0	0
4802621090	Other	0	0	0	0
4802629010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802629090	Other	0	0	0	0
4802691010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802691020	Copy or duplicating paper	0	0	0	0
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0	0	0
4802691040	Fancy paper	0	0	0	0
4802691090	Other	0	0	0	0
4802699010	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4802699090	Other	0	0	0	0
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	0	0	0
4803002000	Cellulose wadding and webs of cellulose fibres	0	0	0	0
4803009000	Other	0	0	0	0
4804110000	Unbleached	0	0	0	0
4804190000	Other	0	0	0	0
4804210000	Unbleached	0	0	0	0
4804290000	Other	0	0	0	0
4804311000	Electric insulating paper and paper board	0	0	0	0
4804312000	Condenser paper and paperboard	0	0	0	0
4804313000	Wrapping paper and paperboard	0	0	0	0
4804319000	Other	0	0	0	0
4804391000	Electric insulating paper and paperboard	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4804392000	Condenser paper and paperboard	0	0	0	0
4804393000	Wrapping paper and paperboard	0	0	0	0
4804399000	Other	0	0	0	0
4804411010	Weighing less than 200 g/㎡	0	0	0	0
4804411090	Other	0	0	0	0
4804419010	Weighing less than 200 g/㎡	0	0	0	0
4804419090	Other	0	0	0	0
4804421010	Base stock for milk cartons and other beverage containers	0	0	0	0
4804421020	Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like)	0	0	0	0
4804421030	Base stock for trays, dishes, plates, cups and the like	0	0	0	0
4804421090	Other	0	0	0	0
4804429010	Base stock for milk cartons and other beverage containers	0	0	0	0
4804429020	Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like)	0	0	0	0
4804429030	Base stock for trays, dishes, plates, cups and the like	0	0	0	0
4804429090	Other	0	0	0	0
4804491000	Weighing less than 200 g/㎡	0	0	0	0
4804499000	Other	0	0	0	0
4804510000	Unbleached	0	0	0	0
4804521000	Base stock for milk cartons and other beverage containers	0	0	0	0
4804522000	Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like)	0	0	0	0
4804523000	Base stock for trays, dishes, plates, cups and the like	0	0	0	0
4804529000	Other	0	0	0	0
4804590000	Other	0	0	0	0
4805110000	Semi-chemical fluting paper	0	0	0	0
4805120000	Straw fluting paper	0	0	0	0
4805190000	Other	0	0	0	0
4805241000	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4805249000	Other	0	0	0	0
4805251000	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4805259000	Other	0	0	0	0
4805300000	Sulphite wrapping paper	0	0	0	0
4805400000	Filter paper and paperboard	0	0	0	0
4805500000	Felt paper and paperboard	0	0	0	0
4805911000	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4805919010	Condenser paper and paperboard	0	0	0	0
4805919090	Other	0	0	0	0
4805921000	Multi-ply paper and paperboard, bleached each layer	0	0	0	0
4805929000	Other	0	0	0	0
4805931000	Multi-ply paper and paperboard, bleached each	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	layer				
4805939000	Other	0	0	0	0
4806100000	Vegetable parchment	0	0	0	0
4806200000	Greaseproof papers	0	0	0	0
4806300000	Tracing papers	0	0	0	0
4806401000	Glassine paper	0	0	0	0
4806409000	Other	0	0	0	0
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0	0	0	0
4808100000	Corrugated paper and paperboard, whether or not perforated	0	0	0	0
4808401000	For sack	0	0	0	0
4808409000	Other	0	0	0	0
4808900000	Other	0	0	0	0
4809201000	One-ply	0	0	0	0
4809202000	Multi-ply	0	0	0	0
4809901000	Transfer paper	0	0	0	0
4809902010	Weighing not less than 65g/㎡	0	0	0	0
4809902090	Other	0	0	0	0
4809903000	Graphic art paper	0	0	0	0
4809904000	Carbon or similar copying papers	0	0	0	0
4809909000	Other	0	0	0	0
4810131000	Printing or writing paper and paperboard	0	0	0	0
4810139000	Other	0	0	0	0
4810141000	Printing or writing paper and paperboard	0	0	0	0
4810149000	Other	0	0	0	0
4810191000	Printing or writing paper and paperboard	0	0	0	0
4810199000	Other	0	0	0	0
4810220000	Light-weight coated paper	0	0	0	0
4810290000	Other	0	0	0	0
4810311000	Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like)	0	0	0	0
4810312000	Base stock for trays, dishes, plates, cups and the like	0	0	0	0
4810319000	Other	0	0	0	0
4810321000	Folding carton stock(Including cosmetic, pharmaceutic, cigarette case and the like)	0	0	0	0
4810322000	Base stock for trays, dishes, plates, cups and the like	0	0	0	0
4810329000	Other	0	0	0	0
4810390000	Other	0	0	0	0
4810921010	Weighing not more than 250g/㎡	0	0	0	0
4810921090	Other	0	0	0	0
4810922000	Ivory duplex board with white back	0	0	0	0
4810929000	Other	0	0	0	0
4810991000	Matrix paper	0	0	0	0
4810992000	Filter paper	0	0	0	0
4810999000	Other	0	0	0	0
4811101000	Roofing paper	0	0	0	0
4811109000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4811410000	Self-adhesive	0	0	0	0
4811490000	Other	0	0	0	0
4811511000	Weighing more than 150 g/㎡ but not more than 265 g/㎡	0	0	0	0
4811519011	Floor coverings on a base of paper or of paperboard	0	0	0	0
4811519019	Other	0	0	0	0
4811519090	Other	0	0	0	0
4811590000	Other	0	0	0	0
4811600000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	0	0	0
4811901010	Ruled, lined or squared	0	0	0	0
4811901090	Other	0	0	0	0
4811902010	Cellulose wadding	0	0	0	0
4811902090	Other	0	0	0	0
4812000000	Filter blocks, slabs and plates, of paper pulp	0	0	0	0
4813100000	In the form of booklets or tubes	0	0	0	0
4813200000	In rolls of a width not exceeding 5 cm	0	0	0	0
4813900000	Other	0	0	0	0
4814201000	Wall paper	0	0	0	0
4814202000	Lincrusta	0	0	0	0
4814209000	Other	0	0	0	0
4814901010	Of kohemp fiber	0	0	0	0
4814901090	Other	0	0	0	0
4814909000	Other	0	0	0	0
4816201000	One ply	0	0	0	0
4816202000	Multi-ply	0	0	0	0
4816901000	Transfer paper	0	0	0	0
4816902010	Weighing more than 65g/㎡	0	0	0	0
4816902090	Other	0	0	0	0
4816903000	Graphic art paper	0	0	0	0
4816904000	Carbon or similar copying papers	0	0	0	0
4816905000	Duplicator stencils	0	0	0	0
4816909000	Other	0	0	0	0
4817100000	Envelopes	0	0	0	0
4817200000	Letter cards, plain postcards and correspondence cards	0	0	0	0
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	0	0	0
4818100000	Toilet paper	0	0	0	0
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	0	0	0
4818300000	Tablecloths and serviettes	0	0	0	0
4818500000	Articles of apparel and clothing accessories	0	0	0	0
4818900000	Other	0	0	0	0
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	0	0	0
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	0	0	0
4819300000	Sacks and bags, having a base of a width of 40	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	cm or more				
4819400000	Other sacks and bags, including cones	0	0	0	0
4819501000	Suitable for packing liquid	0	0	0	0
4819509000	Other	0	0	0	0
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	0	0	0
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	0	0	0
4820200000	Exercisebooks	0	0	0	0
4820300000	Binders (other than book covers), folders and file covers	0	0	0	0
4820400000	Manifold business forms and interleaved carbon sets	0	0	0	0
4820500000	Albums for samples or for collections	0	0	0	0
4820900000	Other	0	0	0	0
4821100000	Printed	0	0	0	0
4821900000	Other	0	0	0	0
4822100000	Of a kind used for winding textile yarn	0	0	0	0
4822900000	Other	0	0	0	0
4823200000	Filter paper and paperboard	0	0	0	0
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	0	0	0
4823610000	Of bamboo	0	0	0	0
4823690000	Other	0	0	0	0
4823700000	Moulded or pressed articles of paper pulp	0	0	0	0
4823901010	Cards punched	0	0	0	0
4823901090	Other	0	0	0	0
4823902000	Electric insulating paper	0	0	0	0
4823903011	Floor coverings on a base of paper or of paperboard	0	0	0	0
4823903019	Other	0	0	0	0
4823903021	Floor coverings on a base of paper or of paperboard	0	0	0	0
4823903029	Other	0	0	0	0
4823903090	Other	0	0	0	0
4823905000	Perforated paper for jacquard weaving machines	0	0	0	0
4823909011	Floor coverings on a base of paper or of paperboard	0	0	0	0
4823909019	Other	0	0	0	0
4823909090	Other	0	0	0	0
4901101000	Printed in Korean	0	0	0	0
4901109000	Other	0	0	0	0
4901911000	Printed in Korean	0	0	0	0
4901919000	Other	0	0	0	0
4901991000	Printed in Korean	0	0	0	0
4901999000	Other	0	0	0	0
4902101010	Newspapers	0	0	0	0
4902101090	Other	0	0	0	0
4902109000	Other	0	0	0	0
4902901010	Journals	0	0	0	0
4902901090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
4902909010	Journals	0	0	0	0
4902909090	Other	0	0	0	0
4903000000	Children's picture, drawing or colouring books.	0	0	0	0
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	0	0	0
4905100000	Globes	0	0	0	0
4905911000	Maps and hydrographic chart	0	0	0	0
4905919000	Other	0	0	0	0
4905990000	Other	0	0	0	0
4906001000	Plans	0	0	0	0
4906002000	Drawings	0	0	0	0
4906009000	Other	0	0	0	0
4907001000	Unused postage stamp	0	0	0	0
4907002000	Air way bill	0	0	0	0
4907009000	Other	0	0	0	0
4908100000	Transfers (decalcomanias), vitrifiable	0	0	0	0
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	0	0	0
4908909000	Other	0	0	0	0
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	0	0	0
4910001000	Of paper or paperboard	0	0	0	0
4910009000	Other	0	0	0	0
4911100000	Trade advertising material, commercial catalogues and the like	0	0	0	0
4911911000	Printed plans and drawings	0	0	0	0
4911919000	Other	0	0	0	0
4911990000	Other	0	0	0	0
5001000000	Silk-worm cocoons suitable for reeling.	0	0	0	0
5002001010	Not more than 20 decitex	0	0	0	0
5002001020	More than 20 decitex but not more than 25.56 decitex	0	0	0	0
5002001030	More than 25.56 decitex but not more than 28.89 decitex	0	0	0	0
5002001040	More than 28.89 decitex but not more than 36.67 decitex	0	0	0	0
5002001050	More than 36.67 decitex	0	0	0	0
5002002000	Doupion silk	0	0	0	0
5002009000	Other	0	0	0	0
5003001100	Cocoon waste	0	0	0	0
5003001200	Floss silk	0	0	0	0
5003001300	Bisu	0	0	0	0
5003001400	Frison	0	0	0	0
5003001900	Other	0	0	0	0
5003009100	Pegine	0	0	0	0
5003009200	Silk noil (Bourette)	0	0	0	0
5003009900	Other	0	0	0	0
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0	0	0	0
5005001000	Hand made yarn	0	0	0	0
5005002000	Yarn spun from silk waste	0	0	0	0
5005003000	Yarn spun from noil silk	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5006001000	Silk yarn	0	0	0	0
5006002000	Hand made yarn	0	0	0	0
5006003000	Yarn spun from silk waste	0	0	0	0
5006004000	Yarn spun from noil silk	0	0	0	0
5006005000	Silk worm gut	0	0	0	0
5007100000	Fabrics of noil silk	0	0	0	0
5007201000	Silk fabrics, grey	0	0	0	0
5007202010	Shibori	0	0	0	0
5007202020	Satin	0	0	0	0
5007202030	Crepe de chine	0	0	0	0
5007202090	Other	0	0	0	0
5007209000	Other	0	0	0	0
5007901000	Silk fabrics, grey	0	0	0	0
5007902000	Silk woven fabrics, mixed with acetate yarn	0	0	0	0
5007903000	Silk woven fabrics, mixed with other man-made fiber	0	0	0	0
5007904000	Silk woven fabrics, mixed with wool	0	0	0	0
5007909000	Other	0	0	0	0
5101110000	Shorn wool	0	0	0	0
5101190000	Other	0	0	0	0
5101210000	Shorn wool	0	0	0	0
5101290000	Other	0	0	0	0
5101300000	Carbonised	0	0	0	0
5102110000	Of Kashmir (cashmere) goats	0	0	0	0
5102190000	Other	0	0	0	0
5102200000	Coarse animal hair	0	0	0	0
5103100000	Noils of wool or of fine animal hair	0	0	0	0
5103200000	Other waste of wool or of fine animal hair	0	0	0	0
5103300000	Waste of coarse animal hair	0	0	0	0
5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	0	0	0
5105100000	Carded wool	0	0	0	0
5105210000	Combed wool in fragments	0	0	0	0
5105291000	Top of all wool	0	0	0	0
5105292000	Top of blended wool	0	0	0	0
5105293000	Roving	0	0	0	0
5105299000	Other	0	0	0	0
5105310000	Of Kashmir (cashmere) goats	0	0	0	0
5105390000	Other	0	0	0	0
5105400000	Coarse animal hair, carded or combed	0	0	0	0
5107201000	Mixed with polyester fiber	0	0	0	0
5111112000	Of fine animal hair	0	0	0	0
5111191000	Of wool	0	0	0	0
5111192000	Of fine animal hair	0	0	0	0
5111200000	Other, mixed mainly or solely with man-made filaments	0	0	0	0
5111300000	Other, mixed mainly or solely with man-made staple fibres	0	0	0	0
5111900000	Other	0	0	0	0
5112111000	Of wool	0	0	0	0
5112112000	Of fine animal hair	0	0	0	0
5112191000	Of wool	0	0	0	0
5112192000	Of fine animal hair	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5112200000	Other, mixed mainly or solely with man-made filaments	0	0	0	0
5112300000	Other, mixed mainly or solely with man-made staple fibres	0	0	0	0
5112900000	Other	0	0	0	0
5113000000	Woven fabrics of coarse animal hair or of horsehair.	0	0	0	0
5201001000	Seed cotton	0	0	0	0
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	0	0	0
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	0	0	0
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	0	0	0
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	0	0	0
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	0	0	0
5202100000	Yarn waste (including thread waste)	0	0	0	0
5202910000	Garnetted stock	0	0	0	0
5202990000	Other	0	0	0	0
5203000000	Cotton, carded or combed.	0	0	0	0
5204200000	Put up for retail sale	0	0	0	0
5205111000	Unbleached or not mercerized	0	0	0	0
5205119000	Other	0	0	0	0
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	0	0	0	0
5205121090	Other	0	0	0	0
5205129000	Other	0	0	0	0
5205131000	Unbleached or not mercerized	0	0	0	0
5205139000	Other	0	0	0	0
5205141000	Unbleached or not mercerized	0	0	0	0
5205149000	Other	0	0	0	0
5205151000	Unbleached or not mercerized	0	0	0	0
5205159000	Other	0	0	0	0
5205311000	Unbleached or not mercerized	0	0	0	0
5205319000	Other	0	0	0	0
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	0	0	0	0
5205321090	Other	0	0	0	0
5205329000	Other	0	0	0	0
5205331000	Unbleached or not mercerized	0	0	0	0
5205339000	Other	0	0	0	0
5205341000	Unbleached or not mercerized	0	0	0	0
5205349000	Other	0	0	0	0
5205351000	Unbleached or not mercerized	0	0	0	0
5205359000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5206111000	Unbleached or not mercerized	0	0	0	0
5206119000	Other	0	0	0	0
5206121000	Unbleached or not mercerized	0	0	0	0
5206129000	Other	0	0	0	0
5206131000	Unbleached or not mercerized	0	0	0	0
5206139000	Other	0	0	0	0
5206141000	Unbleached or not mercerized	0	0	0	0
5206149000	Other	0	0	0	0
5206151000	Unbleached or not mercerized	0	0	0	0
5206159000	Other	0	0	0	0
5206211000	Unbleached or not mercerized	0	0	0	0
5206219000	Other	0	0	0	0
5206221000	Unbleached or not mercerized	0	0	0	0
5206229000	Other	0	0	0	0
5206231000	Unbleached or not mercerized	0	0	0	0
5206239000	Other	0	0	0	0
5206241000	Unbleached or not mercerized	0	0	0	0
5206249000	Other	0	0	0	0
5206251000	Unbleached or not mercerized	0	0	0	0
5206259000	Other	0	0	0	0
5206311000	Unbleached or not mercerized	0	0	0	0
5206319000	Other	0	0	0	0
5206321000	Unbleached or not mercerized	0	0	0	0
5206329000	Other	0	0	0	0
5206331000	Unbleached or not mercerized	0	0	0	0
5206339000	Other	0	0	0	0
5206341000	Unbleached or not mercerized	0	0	0	0
5206349000	Other	0	0	0	0
5206351000	Unbleached or not mercerized	0	0	0	0
5206359000	Other	0	0	0	0
5206411000	Unbleached or not mercerized	0	0	0	0
5206419000	Other	0	0	0	0
5206421000	Unbleached or not mercerized	0	0	0	0
5206429000	Other	0	0	0	0
5206431000	Unbleached or not mercerized	0	0	0	0
5206439000	Other	0	0	0	0
5206441000	Unbleached or not mercerized	0	0	0	0
5206449000	Other	0	0	0	0
5206451000	Unbleached or not mercerized	0	0	0	0
5206459000	Other	0	0	0	0
5207101000	Unbleached or not mercerized	0	0	0	0
5207109000	Other	0	0	0	0
5207901000	Unbleached or not mercerized	0	0	0	0
5207909000	Other	0	0	0	0
5208110000	Plain weave, weighing not more than 100 g/㎡	0	0	0	0
5208130000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5208190000	Other fabrics	0	0	0	0
5208210000	Plain weave, weighing not more than 100 g/㎡	0	0	0	0
5208220000	Plain weave, weighing more than 100 g/㎡	0	0	0	0
5208230000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5208310000	Plain weave, weighing not more than 100 g/㎡	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5208320000	Plain weave, weighing more than 100 g/㎡	0	0	0	0
5208330000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5208390000	Other fabrics	0	0	0	0
5208410000	Plain weave, weighing not more than 100 g/㎡	0	0	0	0
5208420000	Plain weave, weighing more than 100 g/㎡	0	0	0	0
5208430000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5208490000	Other fabrics	0	0	0	0
5208510000	Plain weave, weighing not more than 100 g/㎡	0	0	0	0
5208520000	Plain weave, weighing more than 100 g/㎡	0	0	0	0
5208591000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5208599000	Other	0	0	0	0
5209110000	Plain weave	0	0	0	0
5209120000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5209190000	Other fabrics	0	0	0	0
5209210000	Plain weave	0	0	0	0
5209220000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5209290000	Other fabrics	0	0	0	0
5209310000	Plain weave	0	0	0	0
5209320000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5209390000	Other fabrics	0	0	0	0
5209410000	Plain weave	0	0	0	0
5209420000	Denim	0	0	0	0
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	0	0	0	0
5209490000	Other fabrics	0	0	0	0
5209510000	Plain weave	0	0	0	0
5209520000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5209590000	Other fabrics	0	0	0	0
5210110000	Plain weave	0	0	0	0
5210191000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5210199000	Other	0	0	0	0
5210210000	Plain weave	0	0	0	0
5210291000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5210299000	Other	0	0	0	0
5210310000	Plain weave	0	0	0	0
5210320000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5210390000	Other fabrics	0	0	0	0
5210410000	Plain weave	0	0	0	0
5210491000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5210499000	Other	0	0	0	0
5210510000	Plain weave	0	0	0	0
5210590000	Other fabrics	0	0	0	0
5211110000	Plain weave	0	0	0	0
5211120000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5211190000	Other fabrics	0	0	0	0
5211200000	Bleached	0	0	0	0
5211310000	Plain weave	0	0	0	0
5211320000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5211390000	Other fabrics	0	0	0	0
5211410000	Plain weave	0	0	0	0
5211420000	Denim	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	0	0	0	0
5211490000	Other fabrics	0	0	0	0
5211510000	Plain weave	0	0	0	0
5211520000	3-thread or 4-thread twill, including cross twill	0	0	0	0
5211590000	Other fabrics	0	0	0	0
5212110000	Unbleached	0	0	0	0
5212120000	Bleached	0	0	0	0
5212130000	Dyed	0	0	0	0
5212140000	Of yarns of different colours	0	0	0	0
5212150000	Printed	0	0	0	0
5212210000	Unbleached	0	0	0	0
5212220000	Bleached	0	0	0	0
5212230000	Dyed	0	0	0	0
5212240000	Of yarns of different colours	0	0	0	0
5212250000	Printed	0	0	0	0
5301100000	Flax, raw or retted	0	0	0	0
5301210000	Broken or scutched	0	0	0	0
5301290000	Other	0	0	0	0
5301301000	Flax tow	0	0	0	0
5301302000	Flax waste	0	0	0	0
5302100000	True hemp, raw or retted	0	0	0	0
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	0	0	0	0
5302902010	Tow of true hemp	0	0	0	0
5302902020	Waste of true hemp	0	0	0	0
5303101000	Jute	0	0	0	0
5303102000	Other textile bast fibres	0	0	0	0
5303901010	Jute	0	0	0	0
5303901090	Other textile bast fibres	0	0	0	0
5303909010	Tow and waste of jute	0	0	0	0
5303909090	Tow and waste of other textile bast fibres	0	0	0	0
5305001010	Raw	0	0	0	0
5305001090	Other	0	0	0	0
5305002010	Raw	0	0	0	0
5305002090	Other	0	0	0	0
5305003010	Raw	0	0	0	0
5305003090	Other	0	0	0	0
5305009010	Raw	0	0	0	0
5305009090	Other	0	0	0	0
5306101000	Of all flax	0	0	0	0
5306102000	Of mixed	0	0	0	0
5306201000	Of all flax	0	0	0	0
5306202000	Of mixed	0	0	0	0
5307101000	Of jute	0	0	0	0
5307109000	Other	0	0	0	0
5307201000	Of jute	0	0	0	0
5307209000	Other	0	0	0	0
5308100000	Coir yarn	0	0	0	0
5308200000	True hemp yarn	0	0	0	0
5308901000	Ramie yarn	0	0	0	0
5308909000	Other	0	0	0	0
5309110000	Unbleached or bleached	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5309190000	Other	0	0	0	0
5309210000	Unbleached or bleached	0	0	0	0
5309290000	Other	0	0	0	0
5310101000	Jute fabrics	0	0	0	0
5310109000	Other	0	0	0	0
5310901000	Jute fabrics	0	0	0	0
5310909000	Other	0	0	0	0
5311001000	Of ramie	0	0	0	0
5311002000	Of true hemp	0	0	0	0
5311003000	Of paper yarn	0	0	0	0
5311009000	Other	0	0	0	0
5401101000	Of nylon or other polyamides	0	0	0	0
5401102000	Of polyesters	0	0	0	0
5401103000	Of acrylic polymers	0	0	0	0
5401109000	Other	0	0	0	0
5401201000	Of viscose rayon	0	0	0	0
5401202000	Of cellulose acetate	0	0	0	0
5401209000	Other	0	0	0	0
5402110000	Of aramids	0	0	0	0
5402191011	For tire cord	0	0	0	0
5402191012	For fishing net	0	0	0	0
5402191019	For other	0	0	0	0
5402191021	For tire cord	0	0	0	0
5402191022	For fishing net	0	0	0	0
5402191029	For other	0	0	0	0
5402191090	Other	0	0	0	0
5402199000	Other	0	0	0	0
5402200000	High tenacity yarn of polyesters	0	0	0	0
5402311010	Of nylon 6	0	0	0	0
5402311020	Of nylon 66	0	0	0	0
5402311090	Other	0	0	0	0
5402319000	Other	0	0	0	0
5402321010	Of nylon 6	0	0	0	0
5402321020	Of nylon 66	0	0	0	0
5402321090	Other	0	0	0	0
5402329000	Other	0	0	0	0
5402340000	Of polypropylene	0	0	0	0
5402390000	Other	0	0	0	0
5402440000	Elastomeric				
	- Of nylon or other polyamides	0	0	0	0
	- Of polyesters,partially oriented	0	0	0	0
	- Of acrylic polymers	0	0	0	0
	- Of polypropylene	0	0	0	0
5402451010	Of nylon 6	0	0	0	0
5402451020	Of nylon 66	0	0	0	0
5402451090	Other	0	0	0	0
5402459000	Other	0	0	0	0
5402461000	Of poly trimethylene terephthalate	0	0	0	0
5402469000	Other	0	0	0	0
5402480000	Other, of polypropylene	0	0	0	0
5402491000	Of acrylic polymers	0	0	0	0
5402510000	Of nylon or other polyamides	0	0	0	0
5402520000	Of polyesters	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5402591000	Of acrylic polymers	0	0	0	0
5402599000	Other	0	0	0	0
5402610000	Of nylon or other polyamides	0	0	0	0
5402620000	Of polyesters	0	0	0	0
5402691000	Of acrylic polymers	0	0	0	0
5402692000	Of polyvinyl alcohol	0	0	0	0
5402699000	Other	0	0	0	0
5403100000	High tenacity yarn of viscose rayon	0	0	0	0
5403311000	Textured yarn	0	0	0	0
5403319000	Other	0	0	0	0
5403321000	Textured yarn	0	0	0	0
5403329000	Other	0	0	0	0
5403331000	Textured yarn	0	0	0	0
5403339000	Other	0	0	0	0
5403391000	Textured yarn	0	0	0	0
5403399000	Other	0	0	0	0
5403411000	Textured yarn	0	0	0	0
5403419000	Other	0	0	0	0
5403421000	Textured yarn	0	0	0	0
5403429000	Other	0	0	0	0
5403491000	Textured yarn	0	0	0	0
5403499000	Other	0	0	0	0
5404110000	Elastomeric	0	0	0	0
5404120000	Other, of polypropylene	0	0	0	0
5404191000	Of nylon or other polyamides	0	0	0	0
5404192000	Of polyurethane	0	0	0	0
5404193000	Of polyvinyl alcohol	0	0	0	0
5404199000	Other	0	0	0	0
5404901000	Of strip	0	0	0	0
5404909000	Other	0	0	0	0
5405001000	Monofilament	0	0	0	0
5405009000	Other	0	0	0	0
5406001000	Synthetic filament yarn	0	0	0	0
5406002000	Artificial filament yarn	0	0	0	0
5407101000	Of nylon or other polyamides	0	0	0	0
5407102000	Of polyesters	0	0	0	0
5407200000	Woven fabrics obtained from strip or the like	0	0	0	0
5407300000	Fabrics specified in note 9 to section XI	0	0	0	0
5407410000	Unbleached or bleached	0	0	0	0
5407420000	Dyed	0	0	0	0
5407430000	Of yarns of different colours	0	0	0	0
5407440000	Printed	0	0	0	0
5407510000	Unbleached or bleached	0	0	0	0
5407520000	Dyed	0	0	0	0
5407530000	Of yarns of different colours	0	0	0	0
5407540000	Printed	0	0	0	0
5407611000	Unbleached or bleached	0	0	0	0
5407612000	Dyed	0	0	0	0
5407613000	Of yarns of different colours	0	0	0	0
5407614000	Printed	0	0	0	0
5407691000	Unbleached or bleached	0	0	0	0
5407692000	Dyed	0	0	0	0
5407693000	Of yarns of different colours	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5407694000	Printed	0	0	0	0
5407711000	Of acrylic polymers	0	0	0	0
5407719000	Other	0	0	0	0
5407721000	Of acrylic polymers	0	0	0	0
5407729000	Other	0	0	0	0
5407731000	Of acrylic polymers	0	0	0	0
5407739000	Other	0	0	0	0
5407741000	Of acrylic polymers	0	0	0	0
5407749000	Other	0	0	0	0
5407811000	Of nylon or other polyamides	0	0	0	0
5407812000	Of polyesters	0	0	0	0
5407813000	Of acrylic polymers	0	0	0	0
5407819000	Other	0	0	0	0
5407821000	Of nylon or other polyamides	0	0	0	0
5407822000	Of polyesters	0	0	0	0
5407823000	Of acrylic polymers	0	0	0	0
5407829000	Other	0	0	0	0
5407831000	Of nylon or other polyamides	0	0	0	0
5407832000	Of polyesters	0	0	0	0
5407833000	Of acrylic polymers	0	0	0	0
5407839000	Other	0	0	0	0
5407841000	Of nylon or other polyamides	0	0	0	0
5407842000	Of polyesters	0	0	0	0
5407843000	Of acrylic polymers	0	0	0	0
5407849000	Other	0	0	0	0
5407911000	Of nylon or other polyamides	0	0	0	0
5407912000	Of polyesters	0	0	0	0
5407913000	Of acrylic polymers	0	0	0	0
5407919000	Other	0	0	0	0
5407921000	Of nylon or other polyamides	0	0	0	0
5407922000	Of polyesters	0	0	0	0
5407923000	Of acrylic polymers	0	0	0	0
5407929000	Other	0	0	0	0
5407931000	Of nylon or other polyamides	0	0	0	0
5407932000	Of polyesters	0	0	0	0
5407933000	Of acrylic polymers	0	0	0	0
5407939000	Other	0	0	0	0
5407941000	Of nylon or other polyamides	0	0	0	0
5407942000	Of polyesters	0	0	0	0
5407943000	Of acrylic polymers	0	0	0	0
5407949000	Other	0	0	0	0
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	0	0	0	0
5408210000	Unbleached or bleached	0	0	0	0
5408220000	Dyed	0	0	0	0
5408230000	Of yarns of different colours	0	0	0	0
5408240000	Printed	0	0	0	0
5408310000	Unbleached or bleached	0	0	0	0
5408320000	Dyed	0	0	0	0
5408330000	Of yarns of different colours	0	0	0	0
5408340000	Printed	0	0	0	0
5501100000	Of nylon or other polyamides	0	0	0	0
5501200000	Of polyesters	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5501301000	Acrylic	0	0	0	0
5501302000	Modacrylic	0	0	0	0
5501400000	Of polypropylene	0	0	0	0
5501900000	Other	0	0	0	0
5502001000	Of viscose rayon	0	0	0	0
5502002010	Less than 44,000 decitex	0	0	0	0
5502002020	Not less than 44,000 decitex	0	0	0	0
5502009000	Other	0	0	0	0
5503111000	Of special section face	0	0	0	0
5503119000	Other	0	0	0	0
5503191000	Of special section face	0	0	0	0
5503199000	Other	0	0	0	0
5503201000	Of special section face	0	0	0	0
5503209010	Of poly trimethylene terephthalate	0	0	0	0
5503209090	Other	0	0	0	0
5503301010	Of special scetion face	0	0	0	0
5503301020	Of conjugated section face	0	0	0	0
5503301090	Other	0	0	0	0
5503302010	Of special section face	0	0	0	0
5503302020	Of conjugated section face	0	0	0	0
5503302090	Other	0	0	0	0
5503400000	Of polypropylene	0	0	0	0
5503900000	Other	0	0	0	0
5504101000	Of special section face	0	0	0	0
5504102000	Of polynosic section face	0	0	0	0
5504109000	Other	0	0	0	0
5504901000	Of cellulose acetate	0	0	0	0
5504902000	Of lyocell	0	0	0	0
5504909000	Other	0	0	0	0
5505100000	Of synthetic fibres	0	0	0	0
5505200000	Of artificial fibres	0	0	0	0
5506101000	Of special section face	0	0	0	0
5506109000	Other	0	0	0	0
5506201000	Of special section face	0	0	0	0
5506209000	Other	0	0	0	0
5506301010	Of special section face	0	0	0	0
5506301020	Of conjugated section face	0	0	0	0
5506301090	Other	0	0	0	0
5506302010	Of special section face	0	0	0	0
5506302020	Of conjugated section face	0	0	0	0
5506302090	Other	0	0	0	0
5506900000	Other	0	0	0	0
5507001010	Of special section face	0	0	0	0
5507001020	Of polynosic section face	0	0	0	0
5507001090	Other	0	0	0	0
5507002000	Of cellulose acetate	0	0	0	0
5507009000	Other	0	0	0	0
5508101000	Of nylon or other polyamides	0	0	0	0
5508102000	Of polyesters	0	0	0	0
5508103000	Acrylic or modacrylic	0	0	0	0
5508109000	Other	0	0	0	0
5508201000	Of viscose rayon	0	0	0	0
5508202000	Of cellulose acetate	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5508209000	Other	0	0	0	0
5509111000	High tenacity yarn	0	0	0	0
5509119000	Other	0	0	0	0
5509121000	High tenacity yarn	0	0	0	0
5509129000	Other	0	0	0	0
5509211000	High tenacity yarn	0	0	0	0
5509219000	Other	0	0	0	0
5509221000	High tenacity yarn	0	0	0	0
5509229000	Other	0	0	0	0
5509311000	Acrylic	0	0	0	0
5509312000	Modacrylic	0	0	0	0
5509321000	Acrylic	0	0	0	0
5509322000	Modacrylic	0	0	0	0
5509410000	Single yarn	0	0	0	0
5509420000	Multiple (folded) or cabled yarn	0	0	0	0
5509510000	Mixed mainly or solely with artificial staple fibres	0	0	0	0
5509520000	Mixed mainly or solely with wool or fine animal hair	0	0	0	0
5509530000	Mixed mainly or solely with cotton	0	0	0	0
5509590000	Other	0	0	0	0
5509611000	Acrylic	0	0	0	0
5509612000	Modacrylic	0	0	0	0
5509621000	Acrylic	0	0	0	0
5509622000	Modacrylic	0	0	0	0
5509691010	Acrylic	0	0	0	0
5509691020	Modacrylic	0	0	0	0
5509692010	Acrylic	0	0	0	0
5509692020	Modacrylic	0	0	0	0
5509911000	Of nylon or other polyamides	0	0	0	0
5509919000	Other	0	0	0	0
5509921000	Of nylon or other polyamides	0	0	0	0
5509929000	Other	0	0	0	0
5509990000	Other	0	0	0	0
5510111000	Of viscose rayon	0	0	0	0
5510112000	Of cellulose acetate	0	0	0	0
5510119000	Other	0	0	0	0
5510121000	Of viscose rayon	0	0	0	0
5510122000	Of cellulose acetate	0	0	0	0
5510129000	Other	0	0	0	0
5510201000	Of viscose rayon	0	0	0	0
5510202000	Of cellulose acetate	0	0	0	0
5510209000	Other	0	0	0	0
5510301000	Of viscose rayon	0	0	0	0
5510302000	Of cellulose acetate	0	0	0	0
5510309000	Other	0	0	0	0
5510901000	Of viscose rayon	0	0	0	0
5510902000	Of cellulose acetate	0	0	0	0
5510909000	Other	0	0	0	0
5511101000	Of nylon or other polyamides	0	0	0	0
5511102000	Of polyesters	0	0	0	0
5511103000	Acrylic or modacrylic	0	0	0	0
5511109000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5511201000	Of nylon or other polyamides	0	0	0	0
5511202000	Of polyesters	0	0	0	0
5511203000	Acrylic or modacrylic	0	0	0	0
5511209000	Other	0	0	0	0
5511301000	Of viscose rayon	0	0	0	0
5511302000	Of cellulose acetate	0	0	0	0
5511309000	Other	0	0	0	0
5512110000	Unbleached or bleached	0	0	0	0
5512191000	Dyed	0	0	0	0
5512192000	Of yarns of different colours	0	0	0	0
5512193000	Printed	0	0	0	0
5512211000	Acrylic	0	0	0	0
5512212000	Modacrylic	0	0	0	0
5512290000	Other	0	0	0	0
5512911000	Of nylon or other polyamides	0	0	0	0
5512919000	Other	0	0	0	0
5512991000	Of nylon or other polyamides	0	0	0	0
5512999000	Other	0	0	0	0
5513110000	Of polyester staple fibres, plain weave	0	0	0	0
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
5513130000	Other woven fabrics of polyester staple fibres	0	0	0	0
5513191000	Of nylon or other polyamides	0	0	0	0
5513192010	Acrylic	0	0	0	0
5513192020	Modacrylic	0	0	0	0
5513199000	Other	0	0	0	0
5513210000	Of polyester staple fibres, plain weave	0	0	0	0
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
5513239000	Other	0	0	0	0
5513291000	Of nylon or other polyamides	0	0	0	0
5513292010	Acrylic	0	0	0	0
5513292020	Modacrylic	0	0	0	0
5513299000	Other	0	0	0	0
5513310000	Of polyester staple fibres, plain weave.	0	0	0	0
5513391000	Of nylon or other polyamides	0	0	0	0
5513392010	Acrylic	0	0	0	0
5513392020	Modacrylic	0	0	0	0
5513399000	Other	0	0	0	0
5513410000	Of polyester staple fibres, plain weave	0	0	0	0
5513491000	Of nylon or other polyamides	0	0	0	0
5513492010	Acrylic	0	0	0	0
5513492020	Modacrylic	0	0	0	0
5513499000	Other	0	0	0	0
5514110000	Of polyester staple fibres, plain weave	0	0	0	0
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
5514191000	Of nylon or other polyamides	0	0	0	0
5514192010	Acrylic	0	0	0	0
5514192020	Modacrylic	0	0	0	0
5514193000	Other woven fabrics of polyester staple fibres	0	0	0	0
5514199000	Other	0	0	0	0
5514210000	Of polyester staple fibres, plain weave	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
5514230000	Other woven fabrics of polyester staple fibres	0	0	0	0
5514291000	Of nylon or other polyamides	0	0	0	0
5514292010	Acrylic	0	0	0	0
5514292020	Modacrylic	0	0	0	0
5514299000	Other	0	0	0	0
5514300000	Of yarns of different colours	0	0	0	0
5514410000	Of polyester staple fibres, plain weave	0	0	0	0
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
5514430000	Other woven fabrics of polyester staple fibres	0	0	0	0
5514491000	Of nylon or other polyamides	0	0	0	0
5514492010	Acrylic	0	0	0	0
5514492020	Modacrylic	0	0	0	0
5514499000	Other	0	0	0	0
5515111000	Unbleached or bleached	0	0	0	0
5515119000	Other	0	0	0	0
5515121000	Unbleached or bleached	0	0	0	0
5515129000	Other	0	0	0	0
5515131000	Unbleached or bleached	0	0	0	0
5515139000	Other	0	0	0	0
5515191000	Unbleached or bleached	0	0	0	0
5515199000	Other	0	0	0	0
5515211000	Unbleached or bleached	0	0	0	0
5515219000	Other	0	0	0	0
5515221000	Unbleached or bleached	0	0	0	0
5515229000	Other	0	0	0	0
5515291000	Unbleached or bleached	0	0	0	0
5515299000	Other	0	0	0	0
5515911000	Unbleached or bleached	0	0	0	0
5515919000	Other	0	0	0	0
5515991000	Unbleached or bleached	0	0	0	0
5515999000	Other	0	0	0	0
5516111000	Of viscose rayon	0	0	0	0
5516112000	Of cellulose acetate	0	0	0	0
5516119000	Other	0	0	0	0
5516121000	Of viscose rayon	0	0	0	0
5516122000	Of cellulose acetate	0	0	0	0
5516129000	Other	0	0	0	0
5516131000	Of viscose rayon	0	0	0	0
5516132000	Of cellulose acetate	0	0	0	0
5516139000	Other	0	0	0	0
5516141000	Of viscose rayon	0	0	0	0
5516142000	Of cellulose acetate	0	0	0	0
5516149000	Other	0	0	0	0
5516211000	Of viscose rayon	0	0	0	0
5516212000	Of cellulose acetate	0	0	0	0
5516219000	Other	0	0	0	0
5516221000	Of viscose rayon	0	0	0	0
5516222000	Of cellulose acetate	0	0	0	0
5516229000	Other	0	0	0	0
5516231000	Of viscose rayon	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5516232000	Of cellulose acetate	0	0	0	0
5516239000	Other	0	0	0	0
5516241000	Of viscose rayon	0	0	0	0
5516242000	Of cellulose acetate	0	0	0	0
5516249000	Other	0	0	0	0
5516311000	Of viscose rayon	0	0	0	0
5516312000	Of cellulose acetate	0	0	0	0
5516319000	Other	0	0	0	0
5516321000	Of viscose rayon	0	0	0	0
5516322000	Of cellulose acetate	0	0	0	0
5516329000	Other	0	0	0	0
5516331000	Of viscose rayon	0	0	0	0
5516332000	Of cellulose acetate	0	0	0	0
5516339000	Other	0	0	0	0
5516341000	Of viscose rayon	0	0	0	0
5516342000	Of cellulose acetate	0	0	0	0
5516349000	Other	0	0	0	0
5516411000	Of viscose rayon	0	0	0	0
5516412000	Of cellulose acetate	0	0	0	0
5516419000	Other	0	0	0	0
5516421000	Of viscose rayon	0	0	0	0
5516422000	Of cellulose acetate	0	0	0	0
5516429000	Other	0	0	0	0
5516431000	Of viscose rayon	0	0	0	0
5516432000	Of cellulose acetate	0	0	0	0
5516439000	Other	0	0	0	0
5516441000	Of viscose rayon	0	0	0	0
5516442000	Of cellulose acetate	0	0	0	0
5516449000	Other	0	0	0	0
5516911000	Of viscose rayon	0	0	0	0
5516912000	Of cellulose acetate	0	0	0	0
5516919000	Other	0	0	0	0
5516921000	Of viscose rayon	0	0	0	0
5516922000	Of cellulose acetate	0	0	0	0
5516929000	Other	0	0	0	0
5516931000	Of viscose rayon	0	0	0	0
5516932000	Of cellulose acetate	0	0	0	0
5516939000	Other	0	0	0	0
5516941000	Of viscose rayon	0	0	0	0
5516942000	Of cellulose acetate	0	0	0	0
5516949000	Other	0	0	0	0
5601210000	Of cotton	0	0	0	0
5601220000	Of man-made fibres	0	0	0	0
5601290000	Other	0	0	0	0
5601301000	Textile flock	0	0	0	0
5601309000	Other	0	0	0	0
5602101000	Needleloom felt	0	0	0	0
5602102000	Stitch-bonded fiber fabrics	0	0	0	0
5602211000	Piano felt	0	0	0	0
5602219000	Other	0	0	0	0
5602290000	Of other textile materials	0	0	0	0
5602900000	Other	0	0	0	0
5603111000	Impregnated, coated, covered or laminated	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5603119000	Other	0	0	0	0
5603121000	Impregnated, coated, covered or laminated	0	0	0	0
5603129000	Other	0	0	0	0
5603131000	Impregnated, coated, covered or laminated	0	0	0	0
5603139000	Other	0	0	0	0
5603141000	Impregnated, coated, covered or laminated	0	0	0	0
5603149000	Other	0	0	0	0
5603910000	Weighing not more than 25 g/㎡	0	0	0	0
5603920000	Weighing more than 25 g/㎡ but not more than 70 g/㎡	0	0	0	0
5603930000	Weighing more than 70 g/㎡ but not more than 150 g/㎡	0	0	0	0
5603940000	Weighing more than 150 g/㎡	0	0	0	0
5604100000	Rubber thread and cord, textile covered	0	0	0	0
5604901000	Imitation catguts consisting of textile yarn	0	0	0	0
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	0	0	0
5604909000	Other	0	0	0	0
5605000000	Metallised yarn, whether or not gimped,being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	0	0	0	0
5606001000	Gimped yarn	0	0	0	0
5606002000	Chenille yarn	0	0	0	0
5606003000	Loop wale-yarn	0	0	0	0
5606009000	Other	0	0	0	0
5607210000	Binder or baler twine	0	0	0	0
5607290000	Other	0	0	0	0
5607410000	Binder or baler twine	0	0	0	0
5607490000	Other	0	0	0	0
5607500000	Of other synthetic fibres	0	0	0	0
5607901000	Of jute or other textile bast fibres of heading 53.03	0	0	0	0
5607909000	Other	0	0	0	0
5608111000	Of synthetic fibres	0	0	0	0
5608119000	Other	0	0	0	0
5608191000	Of synthetic fibres	0	0	0	0
5608199000	Other	0	0	0	0
5608901000	Of cotton	0	0	0	0
5608909000	Other	0	0	0	0
5609001000	Of cotton	0	0	0	0
5609002000	Of vegetable fibres, except cotton	0	0	0	0
5609003000	Of man-made fibres	0	0	0	0
5609009000	Other	0	0	0	0
5701100000	Of wool or fine animal hair	0	0	0	0
5701900000	Of other textile materials	0	0	0	0
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	0	0	0	0
5702200000	Floor coverings of coconut fibres (coir)	0	0	0	0
5702310000	Of wool or fine animal hair	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5702320000	Of man-made textile materials	0	0	0	0
5702390000	Of other textile materials	0	0	0	0
5702410000	Of wool or fine animal hair	0	0	0	0
5702420000	Of man-made textile materials	0	0	0	0
5702490000	Of other textile materials	0	0	0	0
5702500000	Other, not of pile construction, not made up	0	0	0	0
5702910000	Of wool or fine animal hair	0	0	0	0
5702920000	Of man-made textile materials	0	0	0	0
5702990000	Of other textile materials	0	0	0	0
5703100000	Of wool or fine animal hair	0	0	0	0
5703200000	Of nylon or other polyamides	0	0	0	0
5703300000	Of other man-made textile materials	0	0	0	0
5703900000	Of other textile materials	0	0	0	0
5704100000	Tiles, having a maximum surface area of 0.3 ㎡	0	0	0	0
5704900000	Other	0	0	0	0
5705000000	Other carpets and other textile floor coverings, whether or not made up.	0	0	0	0
5801101000	Pile fabrics	0	0	0	0
5801102000	Chenille fabrics	0	0	0	0
5801210000	Uncut weft pile fabrics	0	0	0	0
5801220000	Cut corduroy	0	0	0	0
5801230000	Other weft pile fabrics	0	0	0	0
5801260000	Chenille fabrics	0	0	0	0
5801271000	Uncut	0	0	0	0
5801272000	Cut	0	0	0	0
5801310000	Uncut weft pile fabrics	0	0	0	0
5801320000	Cut corduroy	0	0	0	0
5801330000	Other weft pile fabrics	0	0	0	0
5801360000	Chenille fabrics	0	0	0	0
5801371000	Uncut	0	0	0	0
5801372000	Cut	0	0	0	0
5801900000	Of other textile materials	0	0	0	0
5802110000	Unbleached	0	0	0	0
5802190000	Other	0	0	0	0
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	0	0	0	0
5802300000	Tufted textile fabrics	0	0	0	0
5803000000	Gauze, other than narrow fabrics of heading 58.06.	0	0	0	0
5804101000	Of silk	0	0	0	0
5804102000	Of cotton	0	0	0	0
5804103000	Of man-made fibres	0	0	0	0
5804109000	Other	0	0	0	0
5804210000	Of man-made fibres	0	0	0	0
5804291000	Of silk	0	0	0	0
5804292000	Of cotton	0	0	0	0
5804299000	Other	0	0	0	0
5804300000	Hand-made lace	0	0	0	0
5805001010	Of wool or fine animal hair	0	0	0	0
5805001090	Other	0	0	0	0
5805002000	Needle-worked tapestries	0	0	0	0
5806101000	Of wool or fine animal hair	0	0	0	0
5806102000	Of cotton	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5806103000	Of man-made fibres	0	0	0	0
5806109000	Other	0	0	0	0
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	0	0	0	0
5806310000	Of cotton	0	0	0	0
5806320000	Of man-made fibres	0	0	0	0
5806391000	Of wool or fine animal hair	0	0	0	0
5806392000	Of vegetable fibres, except cotton	0	0	0	0
5806399000	Other	0	0	0	0
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0	0	0	0
5807101000	Labels	0	0	0	0
5807109000	Other	0	0	0	0
5807901000	Labels	0	0	0	0
5807909000	Other	0	0	0	0
5808100000	Braids in the piece	0	0	0	0
5808901000	Ornamental trimmings	0	0	0	0
5808909000	Other	0	0	0	0
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	0	0	0	0
5810100000	Embroidery without visible ground	0	0	0	0
5810910000	Of cotton	0	0	0	0
5810920000	Of man-made fibres	0	0	0	0
5810990000	Of other textile materials	0	0	0	0
5811001000	Of silk	0	0	0	0
5811002000	Of wool or fine animal hair	0	0	0	0
5811003000	Of cotton	0	0	0	0
5811004000	Of man-made fibres	0	0	0	0
5811009000	Other	0	0	0	0
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	0	0	0
5901901000	Tracing cloth	0	0	0	0
5901902000	Prepared painting canvas	0	0	0	0
5901903000	Buckram and similar stiffened textile fabrics	0	0	0	0
5902100000	Of nylon or other polyamides	0	0	0	0
5902200000	Of polyesters	0	0	0	0
5902900000	Other	0	0	0	0
5903100000	With poly (vinyl chloride)	0	0	0	0
5903200000	With polyurethane	0	0	0	0
5903900000	Other	0	0	0	0
5904100000	Linoleum	0	0	0	0
5904900000	Other	0	0	0	0
5905000000	Textile wall coverings	0	0	0	0
5906100000	Adhesive tape of a width not exceeding 20 cm	0	0	0	0
5906910000	Knitted or crocheted	0	0	0	0
5906990000	Other	0	0	0	0
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	0	0	0	0
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
5907009000	Other	0	0	0	0
5908001000	Wicks	0	0	0	0
5908009000	Other	0	0	0	0
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	0	0	0	0
5910000000	Transmission or conveyor belts or belting,of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	0	0	0	0
5911101000	Of narrow fabrics	0	0	0	0
5911109000	Other	0	0	0	0
5911200000	Bolting cloth, whether or not made up	0	0	0	0
5911310000	Weighing less than 650 g/㎡	0	0	0	0
5911320000	Weighing 650 g/㎡ or more	0	0	0	0
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	0	0	0	0
5911900000	Other	0	0	0	0
6001101000	Of cotton	0	0	0	0
6001102000	Of man-made fibres	0	0	0	0
6001109000	Other	0	0	0	0
6001210000	Of cotton	0	0	0	0
6001220000	Of man-made fibres	0	0	0	0
6001290000	Of other textile materials	0	0	0	0
6001910000	Of cotton	0	0	0	0
6001920000	Of man-made fibres	0	0	0	0
6001990000	Of other textile materials	0	0	0	0
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	0	0	0	0
6002900000	Other	0	0	0	0
6003100000	Of wool or fine animal hair	0	0	0	0
6003200000	Of cotton	0	0	0	0
6003300000	Of synthetic fibres	0	0	0	0
6003400000	Of artificial fibres	0	0	0	0
6003900000	Other	0	0	0	0
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	0	0	0	0
6004900000	Other	0	0	0	0
6005210000	Unbleached or bleached	0	0	0	0
6005220000	Dyed	0	0	0	0
6005230000	Of yarns of different colours	0	0	0	0
6005240000	Printed	0	0	0	0
6005310000	Unbleached or bleached	0	0	0	0
6005320000	Dyed	0	0	0	0
6005330000	Of yarns of different colours	0	0	0	0
6005340000	Printed	0	0	0	0
6005410000	Unbleached or bleached	0	0	0	0
6005420000	Dyed	0	0	0	0
6005430000	Of yarns of different colours	0	0	0	0
6005440000	Printed	0	0	0	0
6005900000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6006100000	Of wool or fine animal hair	0	0	0	0
6006210000	Unbleached or bleached	0	0	0	0
6006220000	Dyed	0	0	0	0
6006230000	Of yarns of different colours	0	0	0	0
6006240000	Printed	0	0	0	0
6006310000	Unbleached or bleached	0	0	0	0
6006320000	Dyed	0	0	0	0
6006330000	Of yarns of different colours	0	0	0	0
6006340000	Printed	0	0	0	0
6006410000	Unbleached or bleached	0	0	0	0
6006420000	Dyed	0	0	0	0
6006430000	Of yarns of different colours	0	0	0	0
6006440000	Printed	0	0	0	0
6006900000	Other	0	0	0	0
6101200000	Of cotton	0	0	0	0
6101301000	Of synthetic fibres	0	0	0	0
6101302000	Of artificial fibres	0	0	0	0
6101900000	Of other textile materials	0	0	0	0
6102100000	Of wool or fine animal hair	0	0	0	0
6102200000	Of cotton	0	0	0	0
6102301000	Of synthetic fibres	0	0	0	0
6102302000	Of artificial fibres	0	0	0	0
6102900000	Of other textile materials	0	0	0	0
6103101000	Of wool or fine animal hair	0	0	0	0
6103102000	Of synthetic fibres	0	0	0	0
6103109000	Of other textile materials	0	0	0	0
6103220000	Of cotton	0	0	0	0
6103230000	Of synthetic fibres	0	0	0	0
6103290000	Of other textile materials	0	0	0	0
6103310000	Of wool or fine animal hair	0	0	0	0
6103320000	Of cotton	0	0	0	0
6103330000	Of synthetic fibres	0	0	0	0
6103390000	Of other textile materials	0	0	0	0
6103410000	Of wool or fine animal hair	0	0	0	0
6103420000	Of cotton	0	0	0	0
6103490000	Of other textile materials	0	0	0	0
6104130000	Of synthetic fibres	0	0	0	0
6104191000	Of cotton	0	0	0	0
6104199000	Other	0	0	0	0
6104220000	Of cotton	0	0	0	0
6104230000	Of synthetic fibres	0	0	0	0
6104290000	Of other textile materials	0	0	0	0
6104310000	Of wool or fine animal hair	0	0	0	0
6104320000	Of cotton	0	0	0	0
6104330000	Of synthetic fibres	0	0	0	0
6104390000	Of other textile materials	0	0	0	0
6104410000	Of wool or fine animal hair	0	0	0	0
6104420000	Of cotton	0	0	0	0
6104430000	Of synthetic fibres	0	0	0	0
6104440000	Of artificial fibres	0	0	0	0
6104491000	Of silk	0	0	0	0
6104499000	Other	0	0	0	0
6104510000	Of wool or fine animal hair	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6104520000	Of cotton	0	0	0	0
6104530000	Of synthetic fibres	0	0	0	0
6104590000	Of other textile materials	0	0	0	0
6104610000	Of wool or fine animal hair	0	0	0	0
6104620000	Of cotton	0	0	0	0
6104630000	Of synthetic fibres	0	0	0	0
6104690000	Of other textile materials	0	0	0	0
6105202000	Of artificial fibres	0	0	0	0
6105901000	Of silk	0	0	0	0
6105902000	Of wool or fine animal hair	0	0	0	0
6105909000	Other	0	0	0	0
6106100000	Of cotton	0	0	0	0
6106201000	Of synthetic fibres	0	0	0	0
6106901000	Of silk	0	0	0	0
6106902000	Of wool or fine animal hair	0	0	0	0
6106909000	Other	0	0	0	0
6107110000	Of cotton	0	0	0	0
6107121000	Of synthetic fibres	0	0	0	0
6107122000	Of artificial fibres	0	0	0	0
6107190000	Of other textile materials	0	0	0	0
6107210000	Of cotton	0	0	0	0
6107221000	Of synthetic fibres	0	0	0	0
6107222000	Of artificial fibres	0	0	0	0
6107290000	Of other textile materials	0	0	0	0
6107910000	Of cotton	0	0	0	0
6107991000	Of wool or fine animal hair	0	0	0	0
6107999000	Other	0	0	0	0
6108111000	Of synthetic fibres	0	0	0	0
6108112000	Of artificial fibres	0	0	0	0
6108191000	Of cotton	0	0	0	0
6108199000	Other	0	0	0	0
6108210000	Of cotton	0	0	0	0
6108221000	Of synthetic fibres	0	0	0	0
6108222000	Of artificial fibres	0	0	0	0
6108290000	Of other textile materials	0	0	0	0
6108310000	Of cotton	0	0	0	0
6108321000	Of synthetic fibres	0	0	0	0
6108322000	Of artificial fibres	0	0	0	0
6108390000	Of other textile materials	0	0	0	0
6108910000	Of cotton	0	0	0	0
6108921000	Of synthetic fibres	0	0	0	0
6108922000	Of artificial fibres	0	0	0	0
6108991000	Of wool or fine animal hair	0	0	0	0
6108999000	Other	0	0	0	0
6109101000	T-shirts	0	0	0	0
6109109000	Other	0	0	0	0
6109901010	T-shirts	0	0	0	0
6109901090	Other	0	0	0	0
6109902010	T-shirts	0	0	0	0
6109902090	Other	0	0	0	0
6109903090	Other	0	0	0	0
6109909010	T-shirts	0	0	0	0
6109909090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6110110000	Of wool	0	0	0	0
6110120000	Of Kashmir (cashmere) goats	0	0	0	0
6110190000	Other	0	0	0	0
6110301000	Of synthetic fibres	0	0	0	0
6110302000	Of artificial fibres	0	0	0	0
6110901000	Of silk	0	0	0	0
6110909000	Other	0	0	0	0
6111201000	Garments	0	0	0	0
6111202000	Accessories	0	0	0	0
6111301000	Garments	0	0	0	0
6111302000	Accessories	0	0	0	0
6111901000	Garments	0	0	0	0
6111902000	Accessories	0	0	0	0
6112110000	Of cotton	0	0	0	0
6112120000	Of synthetic fibres	0	0	0	0
6112190000	Of other textile materials	0	0	0	0
6112201000	Of man-made fibres	0	0	0	0
6112209000	Other	0	0	0	0
6112310000	Of synthetic fibres	0	0	0	0
6112390000	Of other textile materials	0	0	0	0
6112410000	Of synthetic fibres	0	0	0	0
6112490000	Of other textile materials	0	0	0	0
6113001000	Of heading 59.03	0	0	0	0
6113002000	Of heading 59.06	0	0	0	0
6113003000	Of heading 59.07	0	0	0	0
6114200000	Of cotton	0	0	0	0
6114301000	Of synthetic fibres	0	0	0	0
6114302000	Of artificial fibres	0	0	0	0
6114901000	Of silk	0	0	0	0
6114909000	Other	0	0	0	0
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)				
	1. Panty hose and tights	0	0	0	0
	2. Women's full-lengh or knee-length hosiery, measuring per single yarn less than 67 decitex	0	0	0	0
	3. other				
	- Of wool or fine animal hair	0	0	0	0
	- Of cotton	0	0	0	0
	- Of synthetic fibres	0	0	0	0
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	0	0	0	0
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	0	0	0	0
6115290000	Of other textile materials	0	0	0	0
6115301000	Of man-made fibres	0	0	0	0
6115309000	Other	0	0	0	0
6115940000	Of wool or fine animal hair	0	0	0	0
6115950000	Of cotton	0	0	0	0
6115960000	Of synthetic fibres	0	0	0	0
6116100000	Impregnated, coated or covered with plastics or rubber	0	0	0	0
6116910000	Of wool or fine animal hair	0	0	0	0
6116921000	Working gloves	0	0	0	0
6116929000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6116930000	Of synthetic fibres	0	0	0	0
6116990000	Of other textile materials	0	0	0	0
6117101000	Of silk	0	0	0	0
6117102000	Of wool or fine animal hair	0	0	0	0
6117103000	Of cotton	0	0	0	0
6117104000	Of man-made fibres	0	0	0	0
6117109000	Other	0	0	0	0
6117801000	Ties, bow ties and cravats	0	0	0	0
6117809000	Other	0	0	0	0
6117900000	Parts	0	0	0	0
6201110000	Of wool or fine animal hair	0	0	0	0
6201120000	Of cotton	0	0	0	0
6201131000	Of synthetic fibres	0	0	0	0
6201132000	Of artificial fibres	0	0	0	0
6201190000	Of other textile materials	0	0	0	0
6201910000	Of wool or fine animal hair	0	0	0	0
6201920000	Of cotton	0	0	0	0
6201931000	Of synthetic fibres	0	0	0	0
6201932000	Of artificial fibres	0	0	0	0
6201990000	Of other textile materials	0	0	0	0
6202120000	Of cotton	0	0	0	0
6202131000	Of synthetic fibres	0	0	0	0
6202132000	Of artificial fibres	0	0	0	0
6202190000	Of other textile materials	0	0	0	0
6202910000	Of wool or fine animal hair	0	0	0	0
6202920000	Of cotton	0	0	0	0
6202931000	Of synthetic fibres	0	0	0	0
6202932000	Of artificial fibres	0	0	0	0
6202990000	Of other textile materials	0	0	0	0
6203120000	Of synthetic fibres	0	0	0	0
6203190000	Of other textile fibres	0	0	0	0
6203220000	Of cotton	0	0	0	0
6203230000	Of synthetic fibres	0	0	0	0
6203291000	Of wool or fine animal hair	0	0	0	0
6203299000	Other	0	0	0	0
6203330000	Of synthetic fibres	0	0	0	0
6203390000	Of other textile materials	0	0	0	0
6203421000	Of denim, including blue jeans	0	0	0	0
6203429000	Other	0	0	0	0
6203430000	Of synthetic fibres	0	0	0	0
6203490000	Of other textile materials	0	0	0	0
6204120000	Of cotton	0	0	0	0
6204130000	Of synthetic fibres	0	0	0	0
6204191000	Of silk	0	0	0	0
6204199000	Other	0	0	0	0
6204210000	Of wool or fine animal hair	0	0	0	0
6204220000	Of cotton	0	0	0	0
6204230000	Of synthetic fibres	0	0	0	0
6204291000	Of silk	0	0	0	0
6204299000	Other	0	0	0	0
6204330000	Of synthetic fibres	0	0	0	0
6204391000	Of silk	0	0	0	0
6204399000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6204410000	Of wool or fine animal hair	0	0	0	0
6204420000	Of cotton	0	0	0	0
6204430000	Of synthetic fibres	0	0	0	0
6204440000	Of artificial fibres	0	0	0	0
6204491000	Of silk	0	0	0	0
6204499000	Other	0	0	0	0
6204520000	Of cotton	0	0	0	0
6204530000	Of synthetic fibres	0	0	0	0
6204591000	Of silk	0	0	0	0
6204599000	Other	0	0	0	0
6204621000	Of denim, including blue jeans	0	0	0	0
6204630000	Of synthetic fibres	0	0	0	0
6204691000	Of silk	0	0	0	0
6204699000	Other	0	0	0	0
6205301000	Of synthetic fibres	0	0	0	0
6205302000	Of artificial fibres	0	0	0	0
6205901000	Of silk	0	0	0	0
6205902000	Of wool or fine animal hair	0	0	0	0
6205909000	Other	0	0	0	0
6206100000	Of silk or silk waste	0	0	0	0
6206200000	Of wool or fine animal hair	0	0	0	0
6206300000	Of cotton	0	0	0	0
6206401000	Of synthetic fibres	0	0	0	0
6206402000	Of artificial fibres	0	0	0	0
6206900000	Of other textile materials	0	0	0	0
6207110000	Of cotton	0	0	0	0
6207191000	Of man-made fibres	0	0	0	0
6207199000	Other	0	0	0	0
6207210000	Of cotton	0	0	0	0
6207221000	Of synthetic fibres	0	0	0	0
6207222000	Of artificial fibres	0	0	0	0
6207290000	Of other textile materials	0	0	0	0
6207910000	Of cotton	0	0	0	0
6207991000	Of silk	0	0	0	0
6207992000	Of wool or fine animal hair	0	0	0	0
6207993010	Of synthetic fibres	0	0	0	0
6207993020	Of artificial fibres	0	0	0	0
6207999000	Other	0	0	0	0
6208111000	Of synthetic fibres	0	0	0	0
6208112000	Of artificial fibres	0	0	0	0
6208191000	Of silk	0	0	0	0
6208192000	Of cotton	0	0	0	0
6208199000	Other	0	0	0	0
6208210000	Of cotton	0	0	0	0
6208221000	Of synthetic fibres	0	0	0	0
6208222000	Of artificial fibres	0	0	0	0
6208910000	Of cotton	0	0	0	0
6208921000	Of synthetic fibres	0	0	0	0
6208922000	Of artificial fibres	0	0	0	0
6208991000	Of silk	0	0	0	0
6208992000	Of wool or fine animal hair	0	0	0	0
6208999000	Other	0	0	0	0
6209201000	Garments	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6209202000	Accessories	0	0	0	0
6209301000	Garments	0	0	0	0
6209302000	Accessories	0	0	0	0
6209901010	Of wool or fine animal hair	0	0	0	0
6209901090	Other	0	0	0	0
6209902000	Accessories	0	0	0	0
6210101000	Of fabrics of heading 56.02	0	0	0	0
6210102000	Of fabrics of heading 56.03	0	0	0	0
6210201000	Of fabrics of heading 59.03	0	0	0	0
6210202000	Of fabrics of heading 59.06	0	0	0	0
6210203000	Of fabrics of heading 59.07	0	0	0	0
6210301000	Of fabrics of heading 59.03	0	0	0	0
6210302000	Of fabrics of heading 59.06	0	0	0	0
6210303000	Of fabrics of heading 59.07	0	0	0	0
6210401000	Of fabrics of heading 59.03	0	0	0	0
6210402000	Of fabrics of heading 59.06	0	0	0	0
6210403000	Of fabrics of heading 59.07	0	0	0	0
6210501000	Of fabrics of heading 59.03	0	0	0	0
6210502000	Of fabrics of heading 59.06	0	0	0	0
6210503000	Of fabrics of heading 59.07	0	0	0	0
6211111000	Of man-made fibres	0	0	0	0
6211119000	Other	0	0	0	0
6211121000	Of man-made fibres	0	0	0	0
6211129000	Other	0	0	0	0
6211201000	Of man-made fibres	0	0	0	0
6211209000	Other	0	0	0	0
6211321000	Judo, taekwondo and other oriental martial arts uniforms	0	0	0	0
6211329000	Other	0	0	0	0
6211331000	Of synthetic fibres	0	0	0	0
6211332000	Of artificial fibres	0	0	0	0
6211391000	Of wool or fine animal hair	0	0	0	0
6211399000	Other	0	0	0	0
6211421000	Judo, taekwondo and other oriental martial arts uniforms	0	0	0	0
6211429000	Other	0	0	0	0
6211431000	Of synthetic fibres	0	0	0	0
6211432000	Of artificial fibres	0	0	0	0
6211491000	Of wool or fine animal hair	0	0	0	0
6211499000	Other	0	0	0	0
6212101000	Of cotton	0	0	0	0
6212102000	Of man-made fibres	0	0	0	0
6212201000	Of cotton	0	0	0	0
6212202000	Of man-made fibres	0	0	0	0
6212209000	Other	0	0	0	0
6212300000	Corselettes	0	0	0	0
6212900000	Other	0	0	0	0
6213200000	Of cotton	0	0	0	0
6213900000	Of other textile materials	0	0	0	0
6214200000	Of wool or fine animal hair	0	0	0	0
6214300000	Of synthetic fibres	0	0	0	0
6214400000	Of artificial fibres	0	0	0	0
6214900000	Of other textile materials	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6215100000	Of silk or silk waste	0	0	0	0
6215200000	Of man-made fibres	0	0	0	0
6215900000	Of other textile materials	0	0	0	0
6216001000	Impregnated, coated or covered with plastics or rubber	0	0	0	0
6217100000	Accessories	0	0	0	0
6217900000	Parts	0	0	0	0
6301100000	Electric blankets	0	0	0	0
6301200000	Blankets (othet than electric blankets) and travelling rugs, of wool or fine animal hair	0	0	0	0
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	0	0	0	0
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	0	0	0	0
6301900000	Other blankets and travelling rugs	0	0	0	0
6302101000	Of cotton	0	0	0	0
6302109000	Other	0	0	0	0
6302210000	Of cotton	0	0	0	0
6302220000	Of man-made fibres	0	0	0	0
6302290000	Of other textile materials	0	0	0	0
6302310000	Of cotton	0	0	0	0
6302320000	Of man-made fibres	0	0	0	0
6302390000	Of other textile materials	0	0	0	0
6302400000	Table linen, knitted or crocheted	0	0	0	0
6302510000	Of cotton	0	0	0	0
6302530000	Of man-made fibres	0	0	0	0
6302590000	Of other textile materials	0	0	0	0
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	0	0	0	0
6302910000	Of cotton	0	0	0	0
6302930000	Of man-made fibres	0	0	0	0
6302990000	Of other textile materials	0	0	0	0
6303120000	Of synthetic fibres	0	0	0	0
6303191000	Of cotton	0	0	0	0
6303199000	Other	0	0	0	0
6303910000	Of cotton	0	0	0	0
6303920000	Of synthetic fibres	0	0	0	0
6303990000	Of other textile materials	0	0	0	0
6304110000	Knitted or crocheted	0	0	0	0
6304190000	Other	0	0	0	0
6304910000	Knitted or crocheted	0	0	0	0
6304920000	Not knitted or crocheted,of cotton	0	0	0	0
6304930000	Not knitted or crocheted, of synthetic fibres	0	0	0	0
6304990000	Not knitted or crocheted, of other textile materials	0	0	0	0
6305100000	Of jute or of other textile bast fibres of heading 53.03	0	0	0	0
6305200000	Of cotton	0	0	0	0
6305320000	Flexible intermediate bulk containers	0	0	0	0
6305330000	Other, of polyethylene or polypropylene strip or the like	0	0	0	0
6305390000	Other	0	0	0	0
6305900000	Of other textile materials	0	0	0	0
6306120000	Of synthetic fibres	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6306190000	Of other textile materials	0	0	0	0
6306220000	Of synthetic fibres	0	0	0	0
6306290000	Of other textile materials	0	0	0	0
6306300000	Sails	0	0	0	0
6306401000	Of cotton	0	0	0	0
6306409000	Of other textile materials	0	0	0	0
6306901000	Of cotton	0	0	0	0
6306902000	Of synthetic fibres	0	0	0	0
6306909000	Other	0	0	0	0
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	0	0	0	0
6307200000	Life-jackets and life-belts	0	0	0	0
6307901000	Footwear lace	0	0	0	0
6307902000	Cloth wrappers	0	0	0	0
6307903000	Dress patterns	0	0	0	0
6307909000	Other	0	0	0	0
6308000000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	0	0	0	0
6309000000	Worn clothing and other worn articles.	0	0	0	0
6310100000	Sorted	0	0	0	0
6310900000	Other	0	0	0	0
6401100000	Footwear incorporating a protective metal toe-cap	0	0	0	0
6401921000	Ski - boots	0	0	0	0
6401929010	Of rubber	0	0	0	0
6401929090	Other	0	0	0	0
6401991010	Of rubber	0	0	0	0
6401991090	Other	0	0	0	0
6401999000	Other	0	0	0	0
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	0	0	0	0
6402190000	Other	0	0	0	0
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	0	0	0	0
6402911000	Footwear, protective against cold	0	0	0	0
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	0	0	0	0
6402919000	Other	0	0	0	0
6402991000	Sandals or similar footwear, produced in one piece by moulding	0	0	0	0
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	0	0	0	0
6402999000	Other	0	0	0	0
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	0	0	0	0
6403190000	Other	0	0	0	0
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	0	0	0	0
6403400000	Other footwear, incorporating a protective metal toe-cap	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6403511000	Dress shoes	0	0	0	0
6403519000	Other	0	0	0	0
6403591000	Dress shoes	0	0	0	0
6403599000	Other	0	0	0	0
6403911000	Dress shoes	0	0	0	0
6403912000	Mountaineering footwear	0	0	0	0
6403913000	Lace-boots	0	0	0	0
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	0	0	0	0
6403919000	Other	0	0	0	0
6403991000	Dress shoes	0	0	0	0
6403992000	Mountaineering footwear	0	0	0	0
6403993000	Lace-boots	0	0	0	0
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	0	0	0	0
6403999000	Other	0	0	0	0
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	0	0	0	0
6404191000	Slippers	0	0	0	0
6404199000	Other	0	0	0	0
6404201000	Slippers	0	0	0	0
6404209000	Other	0	0	0	0
6405100000	With uppers of leather or composition leather	0	0	0	0
6405200000	With uppers of texile materials	0	0	0	0
6405900000	Other	0	0	0	0
6406101000	Uppers	0	0	0	0
6406102000	Parts	0	0	0	0
6406201000	Outer soles	0	0	0	0
6406202000	Heels	0	0	0	0
6406901000	Of wood	0	0	0	0
6406909010	Removable in-soles	0	0	0	0
6406909020	Heel cushion	0	0	0	0
6406909030	Gaiters	0	0	0	0
6406909040	Leggings	0	0	0	0
6406909090	Other	0	0	0	0
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	0	0	0	0
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	0	0	0	0
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	0	0	0	0
6505001000	Hair-nets	0	0	0	0
6505009011	Of synthetic fibres	0	0	0	0
6505009019	Of other fibres	0	0	0	0
6505009021	Sports cap	0	0	0	0
6505009022	Berets	0	0	0	0
6505009029	Other	0	0	0	0
6505009090	Other	0	0	0	0
6506100000	Safety headgear	0	0	0	0
6506910000	Of rubber or of plastics	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6506991000	Of leather	0	0	0	0
6506992000	Of metal	0	0	0	0
6506999000	Other	0	0	0	0
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	0	0	0	0
6601100000	Garden or similar umbrellas	0	0	0	0
6601910000	Having a telescopic shaft	0	0	0	0
6601991000	Walking-stick umbrellas	0	0	0	0
6601992000	Sun umbrellas	0	0	0	0
6601999000	Other	0	0	0	0
6602001000	Walking-sticks	0	0	0	0
6602002000	Seat-sticks	0	0	0	0
6602003000	Whips, riding-crops	0	0	0	0
6602009000	Other	0	0	0	0
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	0	0	0	0
6603900000	Other	0	0	0	0
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	0	0	0	0
6702100000	Of plastics	0	0	0	0
6702901000	Of woven fabrics	0	0	0	0
6702902000	Of paper	0	0	0	0
6702909000	Other	0	0	0	0
6703001010	Washed, dressed, thinned	0	0	0	0
6703001090	Other	0	0	0	0
6703009000	Other	0	0	0	0
6704110000	Complete wigs	0	0	0	0
6704191000	Partial wigs	0	0	0	0
6704192000	False beards	0	0	0	0
6704193000	False eyebrows	0	0	0	0
6704194000	False eyelashes	0	0	0	0
6704199000	Other	0	0	0	0
6704201000	Complete wigs	0	0	0	0
6704202000	Partial wigs	0	0	0	0
6704203000	False beards	0	0	0	0
6704204000	False eyebrows	0	0	0	0
6704205000	False eyelashes	0	0	0	0
6704209000	Other	0	0	0	0
6704900000	Of other materials	0	0	0	0
6801000000	Setts,curbstones and flagstones, of natural stone (except slate).	0	0	0	0
6802100000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	0	0	0	0
6802211000	Marble	0	0	0	0
6802212000	Travertine	0	0	0	0
6802213000	Alabaster	0	0	0	0
6802230000	Granite	0	0	0	0
6802291000	Other calcareous stone	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6802299000	Other	0	0	0	0
6802911000	Marble	0	0	0	0
6802912000	Travertine	0	0	0	0
6802913000	Alabaster	0	0	0	0
6802920000	Other calcareous stone	0	0	0	0
6802930000	Granite	0	0	0	0
6802990000	Other stone	0	0	0	0
6803001000	Inkstone	0	0	0	0
6803009000	Other	0	0	0	0
6804100000	Millstones and grindstones for milling, grinding or pulping	0	0	0	0
6804210000	Of agglomerated synthetic or natural diamond	0	0	0	0
6804220000	Of other agglomerated abrasives or of ceramics	0	0	0	0
6804230000	Of natural stone	0	0	0	0
6804300000	Hand sharpening or polishing stones	0	0	0	0
6805100000	On a base of woven textile fabric only	0	0	0	0
6805200000	On a base of paper or paperboard only	0	0	0	0
6805300000	On a base of other materials	0	0	0	0
6806101000	Slag wool	0	0	0	0
6806102000	Rock wool	0	0	0	0
6806103000	Ceramic fibre	0	0	0	0
6806109000	Other	0	0	0	0
6806201000	Exfoliated vermiculite	0	0	0	0
6806202000	Expanded clays	0	0	0	0
6806204000	Expanded perlite	0	0	0	0
6806209000	Other	0	0	0	0
6806901000	Fire proofing material	0	0	0	0
6806909000	Other	0	0	0	0
6807100000	In rolls	0	0	0	0
6807900000	Other	0	0	0	0
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	0	0	0	0
6809110000	Faced or reinforced with paper or paperboard only	0	0	0	0
6809190000	Other	0	0	0	0
6809900000	Other articles	0	0	0	0
6810111000	Blocks	0	0	0	0
6810112000	Bricks	0	0	0	0
6810191000	Tiles	0	0	0	0
6810192000	Flagstones	0	0	0	0
6810193000	Roofing tiles	0	0	0	0
6810199000	Other	0	0	0	0
6810910000	Prefabricated structural components for building or civil engineering	0	0	0	0
6810991000	Beams and girders	0	0	0	0
6810992000	Pile	0	0	0	0
6810993000	Electric pole	0	0	0	0
6810994000	Railway sleepers	0	0	0	0
6810995000	Pipes	0	0	0	0
6810999000	Other	0	0	0	0
6811401010	For roofs, ceilings, walls or floors	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6811401090	Other	0	0	0	0
6811402010	For roofs, ceilings, walls or floors	0	0	0	0
6811402090	Other	0	0	0	0
6811403000	Tubes, pipes and tube or pipe fittings	0	0	0	0
6811409010	For roofs, ceilings, walls or floors	0	0	0	0
6811409090	Other	0	0	0	0
6811810000	Corrugated sheets	0	0	0	0
6811820000	Other sheets, panels, tiles and similar articles	0	0	0	0
6811891000	Tubes, pipes and tube or pipe fittings	0	0	0	0
6811899000	Other	0	0	0	0
6812801000	Clothing, clothing accessories, footwear and headgear	0	0	0	0
6812802000	Paper, millboard and felt	0	0	0	0
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	0	0	0	0
6812809000	Other	0	0	0	0
6812910000	Clothing, clothing accessories, footwear and headgear	0	0	0	0
6812920000	Paper, millboard and felt	0	0	0	0
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	0	0	0	0
6812990000	Other	0	0	0	0
6813201010	For automobiles	0	0	0	0
6813201090	Other	0	0	0	0
6813202010	For automobiles	0	0	0	0
6813202090	Other	0	0	0	0
6813209010	For automobiles	0	0	0	0
6813209090	Other	0	0	0	0
6813810000	Brake linings and pads	0	0	0	0
6813891000	Clutch facing	0	0	0	0
6813899000	Other	0	0	0	0
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0	0	0	0
6814900000	Other	0	0	0	0
6815101000	Non-electrical articles of graphite	0	0	0	0
6815102000	Carbon fibre	0	0	0	0
6815109000	Other	0	0	0	0
6815200000	Articles of peat	0	0	0	0
6815910000	Containing magnesite, dolomite or chromite	0	0	0	0
6815990000	Other	0	0	0	0
6901001000	Bricks	0	0	0	0
6901002000	Blocks	0	0	0	0
6901009010	Slabs and panels	0	0	0	0
6901009090	Other	0	0	0	0
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	0	0	0	0
6902200000	Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products	0	0	0	0
6902901000	Based upon silicon carbide or zircon	0	0	0	0
6902909000	Other	0	0	0	0
6903101000	Retorts	0	0	0	0
6903102010	For furnaces for production of semiconductor	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	wafers				
6903102090	Other	0	0	0	0
6903103000	Reaction vessels	0	0	0	0
6903104000	Muffles	0	0	0	0
6903105000	Nozzles	0	0	0	0
6903106000	Plugs	0	0	0	0
6903107000	Tubes and pipes	0	0	0	0
6903108000	Bars and rods	0	0	0	0
6903109000	Others	0	0	0	0
6903201000	Retorts	0	0	0	0
6903202000	Crucibles	0	0	0	0
6903203000	Reaction vessels	0	0	0	0
6903204000	Muffles	0	0	0	0
6903205000	Nozzles	0	0	0	0
6903206000	Plugs	0	0	0	0
6903207000	Tubes and pipes	0	0	0	0
6903208000	Bars and rods	0	0	0	0
6903209000	Other	0	0	0	0
6903901000	Based upon silicon carbide or zircon	0	0	0	0
6903909010	Retorts	0	0	0	0
6903909020	Crucibles	0	0	0	0
6903909030	Reaction vessels	0	0	0	0
6903909040	Muffles	0	0	0	0
6903909050	Nozzles	0	0	0	0
6903909060	Plugs	0	0	0	0
6903909070	Tubes and pipes	0	0	0	0
6903909080	Bars and rods	0	0	0	0
6903909090	Other	0	0	0	0
6904100000	Building bricks	0	0	0	0
6904900000	Other	0	0	0	0
6905100000	Roofing tiles	0	0	0	0
6905901000	Chimney pots, cowls and chimney liners	0	0	0	0
6905902000	Architectural ornaments	0	0	0	0
6905909000	Other	0	0	0	0
6906001000	Pipes, conduits and guttering	0	0	0	0
6906002000	Pipe fittings	0	0	0	0
6907101000	Of porcelain or china	0	0	0	0
6907109000	Other	0	0	0	0
6908101000	Of porcelain or china	0	0	0	0
6908109000	Other	0	0	0	0
6908901000	Of porcelain or china	0	0	0	0
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	0	0	0	0
6909190000	Other	0	0	0	0
6909900000	Other	0	0	0	0
6910102000	Baths	0	0	0	0
6910104000	Urinals	0	0	0	0
6910109000	Other	0	0	0	0
6910900000	Other	0	0	0	0
6911101000	Coffee sets or tea sets	0	0	0	0
6911102000	Bowls and dishes	0	0	0	0
6911109000	Other	0	0	0	0
6911901000	Household articles	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
6911902000	Toilet articles	0	0	0	0
6911909000	Other	0	0	0	0
6912001010	Coffee sets or tea sets	0	0	0	0
6912001020	Bowls and dishes	0	0	0	0
6912001090	Other	0	0	0	0
6912002000	Household articles	0	0	0	0
6912003000	Toilet articles	0	0	0	0
6912009000	Other	0	0	0	0
6913101000	Statues, statuettes and busts	0	0	0	0
6913109020	Ornamental tablewares	0	0	0	0
6913109090	Other	0	0	0	0
6913901000	Statues, statuettes and busts	0	0	0	0
6913909020	Ornamental tablewares	0	0	0	0
6913909090	Other	0	0	0	0
6914101000	Flower - pots	0	0	0	0
6914109000	Other	0	0	0	0
6914901000	Flower - pots	0	0	0	0
6914909000	Other	0	0	0	0
7001001000	Mass	0	0	0	0
7001002000	Waste and scrap, cullet	0	0	0	0
7002100000	Balls	0	0	0	0
7002201000	For the manufacture of quartz wares for semiconductor	0	0	0	0
7002209000	Other	0	0	0	0
7002311000	For the manufacture of quartz wares for semiconductor	0	0	0	0
7002319000	Other	0	0	0	0
7002320000	Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0℃ to 300℃	0	0	0	0
7002390000	Other	0	0	0	0
7003121000	Not more than 2 mm in thickness	0	0	0	0
7003122000	More than 2 mm but not more than 3 mm in thickness	0	0	0	0
7003123000	More than 3 mm but not more than 4 mm in thickness	0	0	0	0
7003124000	More than 4 mm but not more than 5 mm in thickness	0	0	0	0
7003125000	More than 5 mm but not more than 6 mm in thickness	0	0	0	0
7003126000	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7003127000	More than 8 mm in thickness	0	0	0	0
7003191000	Not more than 2 mm in thickness	0	0	0	0
7003192000	More than 2 mm but not more than 3 mm in thickness	0	0	0	0
7003193000	More than 3 mm but not more than 4 mm in thickness	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7003194000	More than 4 mm but not more than 5 mm in thickness	0	0	0	0
7003195000	More than 5 mm but not more than 6 mm in thickness	0	0	0	0
7003196000	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7003197000	More than 8 mm in thickness	0	0	0	0
7003200000	Wired sheets	0	0	0	0
7003300000	Profiles	0	0	0	0
7004201000	Not more than 2 mm in thickness	0	0	0	0
7004202000	More than 2 mm but not more than 3 mm in thickness	0	0	0	0
7004203000	More than 3 mm but not more than 4 mm in thickness	0	0	0	0
7004204000	More than 4 mm but not more than 5 mm in thickness	0	0	0	0
7004205000	More than 5 mm but not more than 6 mm in thickness	0	0	0	0
7004206000	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7004207000	More than 8 mm in thickness	0	0	0	0
7004901000	Not more than 2 mm in thickness	0	0	0	0
7004902000	More than 2 mm but not more than 3 mm in thickness	0	0	0	0
7004903000	More than 3 mm but not more than 4 mm in thickness	0	0	0	0
7004904000	More than 4 mm but not more than 5 mm in thickness	0	0	0	0
7004905000	More than 5 mm but not more than 6 mm in thickness	0	0	0	0
7004906000	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7004907000	More than 8 mm in thickness	0	0	0	0
7005101010	Not more than 4 mm in thickness	0	0	0	0
7005101020	More than 4 mm but not more than 6 mm in thickness	0	0	0	0
7005101030	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7005101040	More than 8 mm in thickness	0	0	0	0
7005102010	Not more than 4 mm in thickness	0	0	0	0
7005102020	More than 4 mm but not more than 6 mm in thickness	0	0	0	0
7005102030	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7005102040	More than 8 mm in thickness	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7005109010	Not more than 4 mm in thickness	0	0	0	0
7005109020	More than 4 mm but not more than 6 mm in thickness	0	0	0	0
7005109030	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7005109040	More than 8 mm in thickness	0	0	0	0
7005211000	Not more than 2 mm in thickness	0	0	0	0
7005214000	More than 4 mm but not more than 5 mm in thickness	0	0	0	0
7005215000	More than 5 mm but not more than 6 mm in thickness	0	0	0	0
7005216000	More than 6 mm but not more than 8 mm in thickness	0	0	0	0
7005217010	Not more than 10 mm in thickness	0	0	0	0
7005217020	More than 10 mm but not more than 12 mm in thickness	0	0	0	0
7005217030	More than 12 mm in thickness	0	0	0	0
7005291010	For PDP (plasma display panel)	0	0	0	0
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	0	0	0	0
7005291030	For OLED (organic light emitting display)	0	0	0	0
7005291091	Clear and transparent glass	0	0	0	0
7005291092	Extra clear low-iron glass	0	0	0	0
7005291099	Other	0	0	0	0
7005292010	For PDP (plasma display panel)	0	0	0	0
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	0	0	0	0
7005292030	For OLED (organic light emitting display)	0	0	0	0
7005292091	Clear and transparent glass	0	0	0	0
7005292092	Extra clear low-iron glass	0	0	0	0
7005292099	Other	0	0	0	0
7005293010	Clear and transparent glass	0	0	0	0
7005293020	Extra clear low-iron glass	0	0	0	0
7005293090	Other	0	0	0	0
7005294010	Clear and transparent glass	0	0	0	0
7005294020	Extra clear low-iron glass	0	0	0	0
7005294090	Other	0	0	0	0
7005295010	Clear and transparent glass	0	0	0	0
7005295020	Extra clear low-iron glass	0	0	0	0
7005295090	Other	0	0	0	0
7005296010	Clear and transparent glass	0	0	0	0
7005296020	Extra clear low-iron glass	0	0	0	0
7005296090	Other	0	0	0	0
7005297010	Clear and transparent glass	0	0	0	0
7005297020	Extra clear low-iron glass	0	0	0	0
7005297090	Other	0	0	0	0
7005298010	Clear and transparent glass	0	0	0	0
7005298020	Extra clear low-iron glass	0	0	0	0
7005298090	Other	0	0	0	0
7005299010	Clear and transparent glass	0	0	0	0
7005299020	Extra clear low-iron glass	0	0	0	0
7005299090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7005300000	Wired glass	0	0	0	0
7006001000	For PDP (plasma display panel)	0	0	0	0
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	0	0	0	0
7006003000	For OLED (organic light emitting display)	0	0	0	0
7006009000	Other	0	0	0	0
7007111000	Not more than 8 mm in thickness	0	0	0	0
7007112000	More than 8 mm in thickness	0	0	0	0
7007191000	Not more than 8 mm in thickness	0	0	0	0
7007192000	More than 8 mm in thickness	0	0	0	0
7007211000	Not more than 12 mm in total thickness, including film thickness	0	0	0	0
7007212000	More than 12 mm in total thickness, including film thickness	0	0	0	0
7007291000	Not more than 12 mm in total thickness, including film thickness	0	0	0	0
7007292000	More than 12 mm in total thickness, including film thickness	0	0	0	0
7008000000	Multiple-walled insulating units of glass.	0	0	0	0
7009100000	Rear-view mirrors for vehicles	0	0	0	0
7009910000	Unframed	0	0	0	0
7009920000	Framed	0	0	0	0
7010100000	Ampoules	0	0	0	0
7010200000	Stoppers, lids and other closures	0	0	0	0
7010900000	Other	0	0	0	0
7011100000	For electric lighting	0	0	0	0
7011201000	Color	0	0	0	0
7011209000	Other	0	0	0	0
7011900000	Other	0	0	0	0
7013100000	Of glass-ceramics	0	0	0	0
7013220000	Of lead crystal	0	0	0	0
7013280000	Other	0	0	0	0
7013330000	Of lead crystal	0	0	0	0
7013370000	Other	0	0	0	0
7013410000	Of lead crystal	0	0	0	0
7013420000	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃	0	0	0	0
7013490000	Other	0	0	0	0
7013910000	Of lead crystal	0	0	0	0
7013990000	Other	0	0	0	0
7014001000	Of sealed beam lamp	0	0	0	0
7014009010	Signalling glassware	0	0	0	0
7014009020	Optical elements of glass	0	0	0	0
7015100000	Glasses for corrective spectacles	0	0	0	0
7015901000	For sun glasses	0	0	0	0
7015902000	Clock or watch glasses and the like	0	0	0	0
7015909000	Other	0	0	0	0
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	0	0	0	0
7016901000	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	building or construction purposes				
7016909010	Leaded lights	0	0	0	0
7016909020	Stained glass	0	0	0	0
7016909090	Other	0	0	0	0
7017100000	Of fused quartz or other fused silica	0	0	0	0
7017200000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0℃ to 300℃	0	0	0	0
7017900000	Other	0	0	0	0
7018101000	Beads	0	0	0	0
7018102000	Imitation pearls	0	0	0	0
7018103000	Imitation precious and semi-precious stones	0	0	0	0
7018104000	Imitation coral	0	0	0	0
7018109000	Other	0	0	0	0
7018200000	Glass microspheres not exceeding 1 mm in diameter	0	0	0	0
7018901000	Glass eyes other than prosthetic articles	0	0	0	0
7018909000	Other	0	0	0	0
7019110000	Chopped strands, of a length of not more than 50 mm	0	0	0	0
7019120000	Rovings	0	0	0	0
7019190000	Other	0	0	0	0
7019310000	Mats	0	0	0	0
7019320000	Thin sheets (voiles)	0	0	0	0
7019390000	Other	0	0	0	0
7019400000	Woven fabrics of rovings	0	0	0	0
7019510000	Of a width not exceeding 30 cm	0	0	0	0
7019520000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex	0	0	0	0
7019590000	Other	0	0	0	0
7019901000	Glass wool	0	0	0	0
7019909000	Other	0	0	0	0
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0	0	0
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	0	0	0	0
7020001013	For the manufacture of quartz wares for semiconductor	0	0	0	0
7020001019	Other	0	0	0	0
7020001090	Other	0	0	0	0
7020009000	Other	0	0	0	0
7101101000	Unworked	0	0	0	0
7101102000	Worked	0	0	0	0
7101210000	Unworked	0	0	0	0
7101220000	Worked	0	0	0	0
7102100000	unsorted	0	0	0	0
7102210000	Unworked or simply sawn, cleaved or bruted	0	0	0	0
7102290000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7102310000	Unworked or simply sawn, cleaved or bruted	0	0	0	0
7102390000	Other	0	0	0	0
7103100000	Unworked or simply sawn or roughly shaped	0	0	0	0
7103911000	Industrial	0	0	0	0
7103919010	Rubies	0	0	0	0
7103919020	Sapphires	0	0	0	0
7103919030	Emeralds	0	0	0	0
7103991000	Industrial	0	0	0	0
7103999010	Opal	0	0	0	0
7103999020	Jade	0	0	0	0
7103999030	Chalcedony	0	0	0	0
7103999040	Rocky crystal	0	0	0	0
7103999090	Other	0	0	0	0
7104100000	piezo-electric quartz	0	0	0	0
7104201000	Diamonds	0	0	0	0
7104209000	Other	0	0	0	0
7104901010	Diamonds	0	0	0	0
7104901020	Artificial crystal	0	0	0	0
7104901090	Other	0	0	0	0
7104909010	Diamonds	0	0	0	0
7104909090	Other	0	0	0	0
7105101000	Natural	0	0	0	0
7105102000	Synthetic	0	0	0	0
7105901000	Of garnet	0	0	0	0
7105909000	Other	0	0	0	0
7106100000	Powder	0	0	0	0
7106911000	Containing by weight 99.99 % or more of silver	0	0	0	0
7106919000	Other	0	0	0	0
7106921000	Bars, rods and shapes	0	0	0	0
7106922000	Plates, sheets and strips	0	0	0	0
7106923000	Wire	0	0	0	0
7106929000	Other	0	0	0	0
7107001000	Bars, rods and shapes	0	0	0	0
7107002000	Plates, sheets and strips	0	0	0	0
7107003000	Wire	0	0	0	0
7107004000	Tubes, pipes and hollow bars	0	0	0	0
7107009000	Other	0	0	0	0
7108110000	Powder	0	0	0	0
7108121000	Lumps, billets and grains	0	0	0	0
7108129000	Other	0	0	0	0
7108131010	For use in manufacturing semiconductor	0	0	0	0
7108131090	Other	0	0	0	0
7108139010	Bars, rods and shapes	0	0	0	0
7108139020	Plates, sheets and strips	0	0	0	0
7108139090	Other	0	0	0	0
7108200000	Monetary	0	0	0	0
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	0	0	0	0
7110110000	Unwrought or in powder form	0	0	0	0
7110190000	Other	0	0	0	0
7110210000	Unwrought or in powder form	0	0	0	0
7110290000	Other	0	0	0	0
7110310000	Unwrought or in powder form	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7110390000	Other	0	0	0	0
7110410000	Unwrought or in powder form	0	0	0	0
7110490000	Other	0	0	0	0
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	0	0	0	0
7112300000	Ash containing precious metal or precious metal compounds	0	0	0	0
7112911000	Of residues	0	0	0	0
7112919000	Other	0	0	0	0
7112921000	Of residues	0	0	0	0
7112929000	Other	0	0	0	0
7112991000	Of residues	0	0	0	0
7112992000	Of waste, paring and scrap of plastics	0	0	0	0
7112999000	Other	0	0	0	0
7113110000	Of silver, whether or not plated or clad with other precious metal	0	0	0	0
7113191000	Of platinum	0	0	0	0
7113192000	Of gold	0	0	0	0
7113199000	Other	0	0	0	0
7113201000	Platinum-clad	0	0	0	0
7113202000	Gold-clad	0	0	0	0
7113203000	Silver-clad	0	0	0	0
7113209000	Other	0	0	0	0
7114111000	For table	0	0	0	0
7114112000	For toilet	0	0	0	0
7114113000	For office and desk	0	0	0	0
7114114000	For use by smokers	0	0	0	0
7114119000	Other	0	0	0	0
7114191000	For table	0	0	0	0
7114192000	For toilet	0	0	0	0
7114193000	For office and desk	0	0	0	0
7114194000	For use by smokers	0	0	0	0
7114199000	Other	0	0	0	0
7114201000	For table	0	0	0	0
7114202000	For toilet	0	0	0	0
7114203000	For office and desk	0	0	0	0
7114204000	For use by smokers	0	0	0	0
7114209000	Other	0	0	0	0
7115100000	Catalysts in the form of wire cloth or grill, of platinum	0	0	0	0
7115901010	Platinum crucible	0	0	0	0
7115901090	Other	0	0	0	0
7115909010	Of gold, including metals clad with gold	0	0	0	0
7115909020	Of silver, including metals clad with silver	0	0	0	0
7115909090	Other	0	0	0	0
7116101000	Of natural pearls	0	0	0	0
7116102000	Of cultured pearls	0	0	0	0
7116201000	Industrial	0	0	0	0
7116209010	For personal adornment	0	0	0	0
7116209090	Other	0	0	0	0
7117110000	Cuff-links and studs	0	0	0	0
7117191000	Necklace	0	0	0	0
7117192000	Bracelet	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7117193000	Earring	0	0	0	0
7117194000	Brooch	0	0	0	0
7117195000	Ring	0	0	0	0
7117196000	Chains for personal adornment	0	0	0	0
7117199000	Other	0	0	0	0
7117900000	Other	0	0	0	0
7118100000	Coin (other than gold coin), not being legal tender	0	0	0	0
7118901000	Gold coin	0	0	0	0
7118902000	Silver coin	0	0	0	0
7118909000	Other	0	0	0	0
7201101000	For casting	0	0	0	0
7201102000	For steel manufacture	0	0	0	0
7201109000	Other	0	0	0	0
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	0	0	0
7201501000	Alloy pig iron	0	0	0	0
7201502000	Spiegeleisen	0	0	0	0
7202110000	Containing by weight more than 2 % of carbon.	0	0	0	0
7202190000	Other	0	0	0	0
7202210000	Containing by weight more than 55 % of silicon	0	0	0	0
7202291000	Containing by weight 2 % or more of magnesium	0	0	0	0
7202299000	Other	0	0	0	0
7202300000	Ferro-silico-manganese	0	0	0	0
7202410000	Containing by weight more than 4 % of carbon	0	0	0	0
7202490000	Other	0	0	0	0
7202500000	Ferro-silico-chromium	0	0	0	0
7202600000	Ferro-nickel	0	0	0	0
7202700000	Ferro-molybdenum	0	0	0	0
7202800000	Ferro-tungsten and ferro-silico-tungsten	0	0	0	0
7202910000	Ferro-titanium and ferro-silico-titanium	0	0	0	0
7202920000	Ferro-vanadium	0	0	0	0
7202930000	Ferro-niobium	0	0	0	0
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	0	0	0	0
7202999000	Other	0	0	0	0
7203100000	Ferrous products obtained by direct reduction of iron ore	0	0	0	0
7203900000	Other	0	0	0	0
7204100000	Waste and scrap of cast iron	0	0	0	0
7204210000	Of stainless steel	0	0	0	0
7204290000	Other	0	0	0	0
7204300000	Waste and scrap of tinned iron or steel	0	0	0	0
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	0	0	0
7204490000	Other	0	0	0	0
7204500000	Remelting scrap ingots	0	0	0	0
7205101000	Shot	0	0	0	0
7205102000	Grit	0	0	0	0
7205109000	Other	0	0	0	0
7205210000	Of alloy steel	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7205290000	Other	0	0	0	0
7206100000	Ingots	0	0	0	0
7206900000	Other	0	0	0	0
7207111000	Blooms	0	0	0	0
7207112000	Billets	0	0	0	0
7207121000	Slabs	0	0	0	0
7207122000	Sheet bars	0	0	0	0
7207190000	Other	0	0	0	0
7207201000	Blooms	0	0	0	0
7207202000	Billets	0	0	0	0
7207203000	Slabs	0	0	0	0
7207204000	Sheet bars	0	0	0	0
7207209000	Other	0	0	0	0
7208101000	Of a thickness of 4.75 mm or more	0	0	0	0
7208109000	Of a thickness of less than 4.75 mm	0	0	0	0
7208251000	Of a tensile strength of 490MPa or more	0	0	0	0
7208259000	Other	0	0	0	0
7208261000	Of a tensile strength of 490MPa or more	0	0	0	0
7208269000	Other	0	0	0	0
7208271000	Of a tensile strength of 490MPa or more	0	0	0	0
7208279000	Other	0	0	0	0
7208361000	Of a tensile strength of 490MPa or more	0	0	0	0
7208369000	Other	0	0	0	0
7208371000	Of a tensile strength of 490MPa or more	0	0	0	0
7208379000	Other	0	0	0	0
7208381000	Of a tensile strength of 490MPa or more	0	0	0	0
7208389000	Other	0	0	0	0
7208391000	Of a tensile strength of 490MPa or more	0	0	0	0
7208399000	Other	0	0	0	0
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	0	0	0
7208511000	Of a tensile strength of 490MPa or more	0	0	0	0
7208519000	Other	0	0	0	0
7208521000	Of a tensile strength of 490MPa or more	0	0	0	0
7208529000	Other	0	0	0	0
7208531000	Of a tensile strength of 490MPa or more	0	0	0	0
7208539000	Other	0	0	0	0
7208541000	Of a tensile strength of 490MPa or more	0	0	0	0
7208549000	Other	0	0	0	0
7208900000	Other	0	0	0	0
7209151000	Of a tensile strength of 340MPa or more	0	0	0	0
7209159000	Other	0	0	0	0
7209161000	Of a tensile strength of 340MPa or more	0	0	0	0
7209169000	Other	0	0	0	0
7209171000	Of a tensile strength of 340MPa or more	0	0	0	0
7209179000	Other	0	0	0	0
7209181000	Of a tensile strength of 340MPa or more	0	0	0	0
7209189000	Other	0	0	0	0
7209251000	Of a tensile strength of 340MPa or more	0	0	0	0
7209259000	Other	0	0	0	0
7209261000	Of a tensile strength of 340MPa or more	0	0	0	0
7209269000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7209271000	Of a tensile strength of 340MPa or more	0	0	0	0
7209279000	Other	0	0	0	0
7209281000	Of a tensile strength of 340MPa or more	0	0	0	0
7209289000	Other	0	0	0	0
7209900000	Other	0	0	0	0
7210110000	Of a thickness of 0.5 mm or more	0	0	0	0
7210120000	Of a thickness of less than 0.5 mm	0	0	0	0
7210200000	Plated or coated with lead, including terneplate	0	0	0	0
7210301000	Of a tensile strength of 340MPa or more	0	0	0	0
7210309000	Other	0	0	0	0
7210410000	Corrugated	0	0	0	0
7210491010	Of a tensile strength of 340MPa or more	0	0	0	0
7210491090	Other	0	0	0	0
7210499010	Of a tensile strength of 340MPa or more	0	0	0	0
7210499090	Other	0	0	0	0
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	0	0	0
7210610000	Plated or coated with aluminium-zinc alloys	0	0	0	0
7210690000	Other	0	0	0	0
7210701000	Of a thickness of 4.75mm or more	0	0	0	0
7210702000	Of a thickness of less than 4.75mm	0	0	0	0
7210901000	Plated or coated with nickel	0	0	0	0
7210902000	Plated or coated with copper	0	0	0	0
7210909000	Other	0	0	0	0
7211130000	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	0	0	0	0
7211141000	Of a tensile strength of 490MPa or more	0	0	0	0
7211149000	Other	0	0	0	0
7211191000	Of a tensile strength of 490MPa or more	0	0	0	0
7211199000	Other	0	0	0	0
7211231000	Of a tensile strength of 340MPa or more	0	0	0	0
7211239000	Other	0	0	0	0
7211291000	Of a tensile strength of 340MPa or more	0	0	0	0
7211299000	Other	0	0	0	0
7211901000	Of a tensile strength of 340MPa or more	0	0	0	0
7211909000	Other	0	0	0	0
7212101000	Of a thickness of 0.5 mm or more	0	0	0	0
7212102000	Of a thickness of less than 0.5 mm	0	0	0	0
7212201000	Of a tensile strength of 340MPa or more	0	0	0	0
7212209000	Other	0	0	0	0
7212301010	Of a tensile strength of 340MPa or more	0	0	0	0
7212301090	Other	0	0	0	0
7212309010	Of a tensile strength of 340MPa or more	0	0	0	0
7212309090	Other	0	0	0	0
7212401000	Of a thickness of 4.75mm or more	0	0	0	0
7212402000	Of a thickness of less than 4.75mm	0	0	0	0
7212501000	Plated or coated with nickel	0	0	0	0
7212502000	Plated or coated with copper	0	0	0	0
7212509000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7212600000	Clad	0	0	0	0
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	0	0	0
7213200000	Other, of free-cutting steel	0	0	0	0
7213911010	Containing by weight 0.25 % or more of carbon	0	0	0	0
7213911090	Other	0	0	0	0
7213919000	Other	0	0	0	0
7213991010	Containing by weight 0.25 % or more of carbon	0	0	0	0
7213991090	Other	0	0	0	0
7213999000	Other	0	0	0	0
7214100000	Forged	0	0	0	0
7214201000	Concrete reinforcing bar	0	0	0	0
7214209000	Other	0	0	0	0
7214300000	Other, of free-cutting steel	0	0	0	0
7214910000	Of rectangular (other than square)cross-section	0	0	0	0
7214991000	Containing by weight less than 0.6 % of carbon	0	0	0	0
7214999000	Other	0	0	0	0
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0	0	0
7215500000	Other, not further worked than cold-formed or cold-finished	0	0	0	0
7215900000	Other	0	0	0	0
7216101000	U section	0	0	0	0
7216102000	I sections	0	0	0	0
7216103000	H section	0	0	0	0
7216210000	L sections	0	0	0	0
7216220000	T sections	0	0	0	0
7216310000	U sections	0	0	0	0
7216320000	I sections	0	0	0	0
7216333000	Less than 300 mm in height	0	0	0	0
7216334000	300 mm or more but not more than 600 mm in height	0	0	0	0
7216335000	More than 600 mm in height	0	0	0	0
7216401000	L sections	0	0	0	0
7216402000	T sections	0	0	0	0
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
7216610000	Obtained from flat-rolled products	0	0	0	0
7216690000	Other	0	0	0	0
7216910000	Cold-formed or cold-finished from flat-rolled products	0	0	0	0
7216990000	Other	0	0	0	0
7217100000	Not plated or coated, whether or not polished	0	0	0	0
7217200000	Plated or coated with zinc	0	0	0	0
7217301000	Plated or coated with copper	0	0	0	0
7217309000	Other	0	0	0	0
7217900000	Other	0	0	0	0
7218101000	Ingots	0	0	0	0
7218109000	Other	0	0	0	0
7218911000	Slabs	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7218912000	Sheet bars	0	0	0	0
7218919000	Other	0	0	0	0
7218991000	Blooms	0	0	0	0
7218992000	Billets	0	0	0	0
7218999000	Other	0	0	0	0
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219111090	Other	0	0	0	0
7219119000	Other	0	0	0	0
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219121090	Other	0	0	0	0
7219129000	Other	0	0	0	0
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219131090	Other	0	0	0	0
7219139000	Other	0	0	0	0
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219141090	Other	0	0	0	0
7219149000	Other	0	0	0	0
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219211090	Other	0	0	0	0
7219219000	Other	0	0	0	0
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219221090	Other	0	0	0	0
7219229000	Other	0	0	0	0
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219231090	Other	0	0	0	0
7219239000	Other	0	0	0	0
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219241090	Other	0	0	0	0
7219249000	Other	0	0	0	0
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219311090	Other	0	0	0	0
7219319000	Other	0	0	0	0
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219321090	Other	0	0	0	0
7219329000	Other	0	0	0	0
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219331090	Other	0	0	0	0
7219339000	Other	0	0	0	0
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219341090	Other	0	0	0	0
7219349000	Other	0	0	0	0
7219351010	Containing nickel less than 6% and	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	containing manganese at least 3% by weight				
7219351090	Other	0	0	0	0
7219359000	Other	0	0	0	0
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7219901090	Other	0	0	0	0
7219909000	Other	0	0	0	0
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7220111090	Other	0	0	0	0
7220119000	Other	0	0	0	0
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7220121090	Other	0	0	0	0
7220129000	Other	0	0	0	0
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7220201090	Other	0	0	0	0
7220209000	Other	0	0	0	0
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0	0	0
7220901090	Other	0	0	0	0
7220909000	Other	0	0	0	0
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	0	0	0
7222110000	Of circular cross-section	0	0	0	0
7222190000	Other	0	0	0	0
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	0	0	0
7222300000	Other bars and rods	0	0	0	0
7222400000	Angles, shapes and sections	0	0	0	0
7223000000	Wire of stainless steel.	0	0	0	0
7224101000	Ingots	0	0	0	0
7224109000	Other	0	0	0	0
7224901000	Blooms	0	0	0	0
7224902000	Billets	0	0	0	0
7224903000	Slabs	0	0	0	0
7224904000	Sheet bars	0	0	0	0
7224909000	Other	0	0	0	0
7225110000	Grain-oriented	0	0	0	0
7225190000	Other	0	0	0	0
7225301000	Of high speed steel	0	0	0	0
7225309010	Of a tensile strength of 490MPa or more	0	0	0	0
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0	0	0
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0	0	0
7225309099	Other	0	0	0	0
7225401000	Of high speed steel	0	0	0	0
7225409010	Of a tensile strength of 490MPa or more	0	0	0	0
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	boron				
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0	0	0
7225409099	Other	0	0	0	0
7225501000	Of high speed steel	0	0	0	0
7225509000	Other	0	0	0	0
7225911000	Of high speed steel	0	0	0	0
7225919010	Of a tensile strength of 340MPa or more	0	0	0	0
7225919090	Other	0	0	0	0
7225921000	Of high speed steel	0	0	0	0
7225929011	Of a tensile strength of 340MPa or more	0	0	0	0
7225929019	Other	0	0	0	0
7225929091	Of a tensile strength of 340MPa or more	0	0	0	0
7225929099	Other	0	0	0	0
7225991000	Of high speed steel	0	0	0	0
7225999000	Other	0	0	0	0
7226110000	Grain-oriented	0	0	0	0
7226190000	Other	0	0	0	0
7226200000	Of high speed steel	0	0	0	0
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0	0	0
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0	0	0
7226919000	Other	0	0	0	0
7226920000	Not further worked than cold-rolled (cold-reduced)	0	0	0	0
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 ㎛	0	0	0	0
7226992000	Electrolytically plated or coated with zinc	0	0	0	0
7226993000	Otherwise plated or coated with zinc	0	0	0	0
7226999000	Other	0	0	0	0
7227100000	Of high speed steel	0	0	0	0
7227200000	Of silico-manganese steel	0	0	0	0
7227901000	Of heat-resisting steel	0	0	0	0
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	0	0	0
7227909020	Containing by weight 0.003% or more of boron	0	0	0	0
7227909090	Other	0	0	0	0
7228100000	Bars and rods, of high speed steel	0	0	0	0
7228200000	Bars and rods, of silico-manganese steel	0	0	0	0
7228300000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
7228400000	Other bars and rods, not further worked than forged	0	0	0	0
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	0	0	0
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	0	0	0
7228609000	Other	0	0	0	0
7228701010	Containing by weight 0.0008% or more of	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	boron				
7228701090	Other	0	0	0	0
7228709000	Other	0	0	0	0
7228800000	Hollow drill bars and rods	0	0	0	0
7229200000	Of silico-manganese steel	0	0	0	0
7229901010	Of high speed steel	0	0	0	0
7229901090	Other	0	0	0	0
7229902010	Of high speed steel	0	0	0	0
7229902090	Other	0	0	0	0
7229909010	Of high speed steel	0	0	0	0
7229909090	Other	0	0	0	0
7301101000	U type	0	0	0	0
7301109000	Other	0	0	0	0
7301201000	U sections	0	0	0	0
7301202000	H sections	0	0	0	0
7301203000	I sections	0	0	0	0
7301209000	Other	0	0	0	0
7302101010	Heat treated	0	0	0	0
7302101090	Other	0	0	0	0
7302102010	Heat treated	0	0	0	0
7302102090	Other	0	0	0	0
7302103010	Heat treated	0	0	0	0
7302103090	Other	0	0	0	0
7302104010	Heat treated	0	0	0	0
7302104090	Other	0	0	0	0
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	0	0	0	0
7302400000	Fish-plates and sole plates	0	0	0	0
7302900000	Other	0	0	0	0
7303001010	Of ductile cast iron	0	0	0	0
7303001090	Other	0	0	0	0
7303002000	Hollow profiles	0	0	0	0
7304110000	Of stainless steel	0	0	0	0
7304190000	Other	0	0	0	0
7304220000	Drill pipe of stainless steel	0	0	0	0
7304230000	Other drill pipe	0	0	0	0
7304240000	Other, of stainless steel	0	0	0	0
7304290000	Other	0	0	0	0
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	0	0	0
7304390000	Other	0	0	0	0
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	0	0	0
7304490000	Other	0	0	0	0
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	0	0	0
7304590000	Other	0	0	0	0
7304900000	Other	0	0	0	0
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	0	0	0
7305112000	More than 1,422.4 mm in external diameter	0	0	0	0
7305120000	Other, longitudinally welded	0	0	0	0
7305190000	Other	0	0	0	0
7305200000	Casing of a kind used in drilling for oil or gas	0	0	0	0
7305311000	Submerged arc welded	0	0	0	0
7305312000	Electric resistance welded	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7305319000	Other	0	0	0	0
7305390000	Other	0	0	0	0
7305900000	Other	0	0	0	0
7306110000	Welded, of stainless steel	0	0	0	0
7306190000	Other	0	0	0	0
7306211000	Casing	0	0	0	0
7306212000	Tubing	0	0	0	0
7306291000	Casing	0	0	0	0
7306292000	Tubing	0	0	0	0
7306301010	Zinc galvanized	0	0	0	0
7306301020	Plated or clad with metal other than zinc	0	0	0	0
7306301030	Coated with non-metal	0	0	0	0
7306301090	Other	0	0	0	0
7306302010	Zinc galvanized	0	0	0	0
7306302020	Plated or clad with metal other than zinc	0	0	0	0
7306302030	Coated with non-metal	0	0	0	0
7306302090	Other	0	0	0	0
7306401000	More than 114.3 mm in external diameter	0	0	0	0
7306402000	Not more than 114.3 mm in external diameter	0	0	0	0
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	0	0	0
7306611010	Galvanized zinc	0	0	0	0
7306611090	Other	0	0	0	0
7306612000	Of stainless steel	0	0	0	0
7306613000	Of other alloy steel	0	0	0	0
7306691010	Galvanized zinc	0	0	0	0
7306691090	Other	0	0	0	0
7306692000	Of stainless steel	0	0	0	0
7306693000	Of other alloy steel	0	0	0	0
7306901000	Double wall steel tube	0	0	0	0
7306909000	Other	0	0	0	0
7307110000	Of non-malleable cast iron	0	0	0	0
7307190000	Other	0	0	0	0
7307210000	Flanges	0	0	0	0
7307221000	Threaded sleeves, of stainless steel	0	0	0	0
7307229000	Other	0	0	0	0
7307230000	Butt welding fittings	0	0	0	0
7307290000	Other	0	0	0	0
7307910000	Flanges	0	0	0	0
7307921000	Threaded sleeves, of iron or steel	0	0	0	0
7307929000	Other	0	0	0	0
7307930000	Butt welding fittings	0	0	0	0
7307991000	Threaded, whether or not plated	0	0	0	0
7307999000	Other	0	0	0	0
7308100000	Bridges and bridge-sections	0	0	0	0
7308200000	Towers and lattice masts	0	0	0	0
7308300000	Doors, windows and their frames and thresholds for doors	0	0	0	0
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	0	0	0	0
7308901000	Lock-gates	0	0	0	0
7308909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7309000000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0	0	0	0
7310100000	Of a capacity of 50 ℓ or more	0	0	0	0
7310210000	Cans which are to be closed by soldering or crimping	0	0	0	0
7310290000	Other	0	0	0	0
7311001000	Not more than 30 ℓ in capacity	0	0	0	0
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	0	0	0	0
7311003000	More than 100 ℓ in capacity	0	0	0	0
7312101011	Fitted with fittings or made up into articles	0	0	0	0
7312101019	Other	0	0	0	0
7312101091	Fitted with fittings or made up into articles	0	0	0	0
7312101092	Steel tire cords	0	0	0	0
7312101099	Other	0	0	0	0
7312102011	Fitted with fitting or made up into articles	0	0	0	0
7312102019	Other	0	0	0	0
7312102091	Fitted with fittings or made up into articles	0	0	0	0
7312102092	Steel tire cords	0	0	0	0
7312102099	Other	0	0	0	0
7312900000	Other	0	0	0	0
7313001000	Barbed iron or steel wire	0	0	0	0
7313009000	Other	0	0	0	0
7314120000	Endless bands for machinery, of stainless steel	0	0	0	0
7314140000	Other woven cloth, of stainless steel	0	0	0	0
7314190000	Other	0	0	0	0
7314200000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more	0	0	0	0
7314310000	Plated or coated with zinc	0	0	0	0
7314390000	Other	0	0	0	0
7314410000	Plated or coated with zinc	0	0	0	0
7314420000	Coated with plastics	0	0	0	0
7314490000	Other	0	0	0	0
7314500000	Expanded metal	0	0	0	0
7315110000	Roller chain	0	0	0	0
7315120000	Other chain	0	0	0	0
7315190000	Parts	0	0	0	0
7315200000	Skid chain	0	0	0	0
7315810000	Stud-link	0	0	0	0
7315820000	Other, welded link	0	0	0	0
7315890000	Other	0	0	0	0
7315900000	Other parts	0	0	0	0
7316001000	Anchors and grapnels	0	0	0	0
7316002000	Parts	0	0	0	0
7317001011	Plated, coated or painted	0	0	0	0
7317001019	Other	0	0	0	0
7317001021	Plated, coated or painted	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7317001029	Other	0	0	0	0
7317002000	Tacks	0	0	0	0
7317003000	Drawing or office working pins	0	0	0	0
7317004000	Corrugated nails	0	0	0	0
7317005000	Staples	0	0	0	0
7317009000	Other	0	0	0	0
7318110000	Coach screws	0	0	0	0
7318120000	Other wood screws	0	0	0	0
7318130000	Screw hooks and screw rings	0	0	0	0
7318140000	Self-tapping screws	0	0	0	0
7318151000	Machine screws	0	0	0	0
7318152000	Bolts	0	0	0	0
7318153000	Bolts and nuts (in set)	0	0	0	0
7318159000	Other	0	0	0	0
7318160000	Nuts	0	0	0	0
7318190000	Other	0	0	0	0
7318210000	Spring washers and other lock washers	0	0	0	0
7318220000	Other washers	0	0	0	0
7318230000	Rivets	0	0	0	0
7318240000	Cotters and cotter-pins	0	0	0	0
7318290000	Other	0	0	0	0
7319401000	Safety pins	0	0	0	0
7319402000	Pin used for measuring or checking semiconductor wafers or device	0	0	0	0
7319409000	Other	0	0	0	0
7319901010	Sewing needles	0	0	0	0
7319901020	Darning needles	0	0	0	0
7319901090	Other	0	0	0	0
7319909000	Other	0	0	0	0
7320101000	Leaf-springs for automobiles	0	0	0	0
7320102000	Leaf-springs for railway locomotives and rollingstocks	0	0	0	0
7320109000	Other	0	0	0	0
7320201000	For automobiles	0	0	0	0
7320202000	For shock-absorbers	0	0	0	0
7320203000	For buffers on rolling stock couplings	0	0	0	0
7320204000	For upholstery	0	0	0	0
7320209000	Other	0	0	0	0
7320901000	Flat spiral springs	0	0	0	0
7320909000	Other springs	0	0	0	0
7321110000	For gas fuel or for both gas and other fuels	0	0	0	0
7321120000	For liquid fuel	0	0	0	0
7321190000	Other, including appliances for solid fuel	0	0	0	0
7321810000	For gas fuel or for both gas and other fuels	0	0	0	0
7321820000	For liquid fuel	0	0	0	0
7321890000	Other, including appliances for solid fuel	0	0	0	0
7321900000	Parts	0	0	0	0
7322111000	Radiators	0	0	0	0
7322112000	Parts	0	0	0	0
7322191000	Radiators	0	0	0	0
7322192000	Parts	0	0	0	0
7322901000	Solar collector and parts thereof	0	0	0	0
7322909010	Air heater	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7322909020	Hot air distributor	0	0	0	0
7322909030	Parts	0	0	0	0
7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	0	0	0	0
7323910000	Of cast iron, not enamelled	0	0	0	0
7323920000	Of cast iron, enamelled	0	0	0	0
7323930000	Of stainless steel	0	0	0	0
7323940000	Of iron (other than cast iron) or steel, enamelled	0	0	0	0
7323990000	Other	0	0	0	0
7324101000	Sinks	0	0	0	0
7324102000	Wash basins	0	0	0	0
7324210000	Of cast iron, whether or not enamelled	0	0	0	0
7324291000	Of stainless steel	0	0	0	0
7324299000	Other	0	0	0	0
7324901000	Toilet sets	0	0	0	0
7324908000	Other	0	0	0	0
7324909000	Parts	0	0	0	0
7325100000	Of non-malleable cast iron	0	0	0	0
7325910000	Grinding balls and similar articles for mills	0	0	0	0
7325991000	Of cast iron	0	0	0	0
7325992000	Of cast steel	0	0	0	0
7325993000	Of alloy steel	0	0	0	0
7325999000	Other	0	0	0	0
7326110000	Grinding balls and similar articles for mills	0	0	0	0
7326190000	Other	0	0	0	0
7326200000	Articles of iron or steel wire	0	0	0	0
7326901000	Bobbins for textile machinery	0	0	0	0
7326909000	Other	0	0	0	0
7401001000	Copper mattes	0	0	0	0
7401002000	Cement copper (precipitated copper)	0	0	0	0
7402001000	Unrefined copper	0	0	0	0
7402002000	Copper anodes for electrolytic refining	0	0	0	0
7403110000	Cathodes and sections of cathodes	0	0	0	0
7403120000	Wire-bars	0	0	0	0
7403130000	Billets	0	0	0	0
7403191000	Slabs	0	0	0	0
7403192000	Ingots	0	0	0	0
7403199000	Other	0	0	0	0
7403210000	Copper-zinc base alloys (brass)	0	0	0	0
7403220000	Copper-tin base alloys (bronze)	0	0	0	0
7403291010	Copper-nickel base alloys (cupro-nickel)	0	0	0	0
7403291020	Copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
7403299000	Other	0	0	0	0
7404000000	Copper waste and scrap.	0	0	0	0
7405000000	Master alloys of copper.	0	0	0	0
7406100000	Powders of non-lamellar structure	0	0	0	0
7406201000	Powders of lamellar structure	0	0	0	0
7406202000	Flakes	0	0	0	0
7407100000	Of refined copper	0	0	0	0
7407210000	Of copper-zinc base alloys (brass)	0	0	0	0
7407291000	Of copper-tin base alloys (bronze)	0	0	0	0
7407292010	Of copper-nickel base alloys (cupro-nickel)	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
7407299000	Other	0	0	0	0
7408190000	Other	0	0	0	0
7408210000	Of copper-zinc base alloys (brass)	0	0	0	0
7408221000	Of copper-nickel base alloys (cupro-nickel)	0	0	0	0
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
7408291000	Of copper-tin base alloys (bronze)	0	0	0	0
7408299000	Other	0	0	0	0
7409111000	For use in manufacturing semiconductor	0	0	0	0
7409119000	Other	0	0	0	0
7409191000	For use in manufacturing semiconductor	0	0	0	0
7409199000	Other	0	0	0	0
7409211000	For use in manufacturing semiconductor	0	0	0	0
7409219000	Other	0	0	0	0
7409291000	For use in manufacturing semiconductor	0	0	0	0
7409299000	Other	0	0	0	0
7409311000	For use in manufacturing semiconductor	0	0	0	0
7409319000	Other	0	0	0	0
7409391000	For use in manufacturing semiconductor	0	0	0	0
7409399000	Other	0	0	0	0
7409401010	For use in manufacturing semiconductor	0	0	0	0
7409401090	Other	0	0	0	0
7409402010	For use in manufacturing semiconductor	0	0	0	0
7409402090	Other	0	0	0	0
7409901000	For use in manufacturing semiconductor	0	0	0	0
7409909000	Other	0	0	0	0
7410110000	Of refined copper	0	0	0	0
7410120000	Of copper alloys	0	0	0	0
7410211000	Suitable for manufacturing printed circuit board	0	0	0	0
7410219000	Other	0	0	0	0
7410221000	Suitable for manufacturing printed circuit board	0	0	0	0
7410229000	Other	0	0	0	0
7411100000	Of refined copper	0	0	0	0
7411210000	Of copper-zinc base alloys (brass)	0	0	0	0
7411221000	Of copper-nickel base alloys (cupro-nickel)	0	0	0	0
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
7411291000	Of copper-tin base alloys (bronze)	0	0	0	0
7411299000	Other	0	0	0	0
7412100000	Of refined copper	0	0	0	0
7412200000	Of copper alloys	0	0	0	0
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	0	0	0	0
7415101000	Plated, rolled or coated with precious metal	0	0	0	0
7415109000	Other	0	0	0	0
7415210000	Washers (including spring washers)	0	0	0	0
7415290000	Other	0	0	0	0
7415330000	Screws; bolts and nuts	0	0	0	0
7415390000	Other	0	0	0	0
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	0	0	0	0
7418109010	Table, kitchen articles	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	0	0	0	0
7418109030	Other household articles	0	0	0	0
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	0	0	0	0
7418109099	Other	0	0	0	0
7418201000	Sanitary ware	0	0	0	0
7418202000	Parts	0	0	0	0
7419101000	Chain	0	0	0	0
7419102000	Parts	0	0	0	0
7419910000	Cast, moulded, stamped or forged, but not further worked	0	0	0	0
7419991010	Cloth	0	0	0	0
7419991090	Other	0	0	0	0
7419992000	Copper springs	0	0	0	0
7419999000	Other	0	0	0	0
7501100000	Nickel mattes	0	0	0	0
7501201010	Containing by weight 88 % or more of nickel	0	0	0	0
7501201090	Other	0	0	0	0
7501209010	Containing by weight 88 % or more of nickel	0	0	0	0
7501209090	Other	0	0	0	0
7502101000	Cathode	0	0	0	0
7502109000	Other	0	0	0	0
7502200000	Nickel alloys	0	0	0	0
7503000000	Nickel waste and scrap.	0	0	0	0
7504001000	Powders	0	0	0	0
7504002000	Flakes	0	0	0	0
7505110000	Of nickel, not alloyed	0	0	0	0
7505120000	Of nickel alloys	0	0	0	0
7505210000	Of nickel, not alloyed	0	0	0	0
7505220000	Of nickel alloys	0	0	0	0
7506101000	Plates, sheets and strip	0	0	0	0
7506102000	Foil	0	0	0	0
7506201000	Plates, sheets and strip	0	0	0	0
7506202000	Foil	0	0	0	0
7507110000	Of nickel, not alloyed	0	0	0	0
7507120000	Of nickel alloys	0	0	0	0
7507200000	Tube or pipe fittings	0	0	0	0
7508100000	Cloth, grill and netting, of nickel wire	0	0	0	0
7508901000	Electro-plating anodes	0	0	0	0
7508902010	Of nickel, not alloyed	0	0	0	0
7508902020	Of nickel alloys	0	0	0	0
7508909000	Other	0	0	0	0
7601100000	Aluminium, not alloyed	0	0	0	0
7601201000	Casting alloy	0	0	0	0
7601202000	Billet	0	0	0	0
7601209000	Other	0	0	0	0
7602000000	Aluminium waste and scrap.	0	0	0	0
7603100000	Powders of non-lamellar structure	0	0	0	0
7603201000	Powders	0	0	0	0
7603202000	Flakes	0	0	0	0
7604101000	Bars and rods	0	0	0	0
7604102010	Hollow profiles	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7604102090	Other	0	0	0	0
7604210000	Hollow profiles	0	0	0	0
7604291000	Bars and rods	0	0	0	0
7604299000	Other profiles	0	0	0	0
7605110000	Of which the maximum cross-sectional dimension exceeds 7 ㎜	0	0	0	0
7605190000	Other	0	0	0	0
7605210000	Of which the maximum cross-sectional dimension exceeds 7 ㎜	0	0	0	0
7605290000	Other	0	0	0	0
7606111000	Containing not less than 99.99 % by weight of aluminium	0	0	0	0
7606119000	Other	0	0	0	0
7606120000	Of aluminium alloys	0	0	0	0
7606911000	Containing not less than 99.99 % by weight of aluminium	0	0	0	0
7606919000	Other	0	0	0	0
7606920000	Of aluminium alloys	0	0	0	0
7607111000	Containing not less than 99.99 % by weight of aluminium	0	0	0	0
7607119000	Other	0	0	0	0
7607191000	Containing not less than 99.99 % by weight of aluminium	0	0	0	0
7607199000	Other	0	0	0	0
7607201000	Containing not less than 99.99 % by weight of aluminium	0	0	0	0
7607209000	Other	0	0	0	0
7608100000	Of aluminium, not alloyed	0	0	0	0
7608200000	Of aluminium alloys	0	0	0	0
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	0	0	0	0
7610100000	Doors, windows and their frames and thresholds for doors	0	0	0	0
7610901000	Structures	0	0	0	0
7610908000	Other	0	0	0	0
7610909000	Parts	0	0	0	0
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0	0	0	0
7612100000	Collapsible tubular containers	0	0	0	0
7612901000	Rigid tubular containers	0	0	0	0
7612909010	Less than 1 ℓ capacity	0	0	0	0
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	0	0	0	0
7612909030	Not less than 20 ℓ in capacity	0	0	0	0
7613001000	For compressed gas	0	0	0	0
7613002000	For liquefied gas	0	0	0	0
7614100000	With steel core	0	0	0	0
7614900000	Other	0	0	0	0
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7615109010	Solar collectors and parts thereof	0	0	0	0
7615109020	Table, kitchen articles	0	0	0	0
7615109030	Other household articles	0	0	0	0
7615109090	Parts	0	0	0	0
7615201000	Sanitary ware	0	0	0	0
7615202000	Parts	0	0	0	0
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	0	0	0	0
7616910000	Cloth, grill, netting and fencing, of aluminium wire	0	0	0	0
7616991000	Bobbins	0	0	0	0
7616999010	Aluminium pouch	0	0	0	0
7616999020	Aluminium knob	0	0	0	0
7616999090	Other	0	0	0	0
7801101000	Containing by weight 99.99 % or more of lead	0	0	0	0
7801109000	Other	0	0	0	0
7801910000	Containing by weight antimony as the principal other element	0	0	0	0
7801991000	Unrefined lead	0	0	0	0
7801992010	Lead-tin alloys	0	0	0	0
7801992090	Other	0	0	0	0
7802000000	Lead waste and scrap.	0	0	0	0
7804111000	Sheets and strip	0	0	0	0
7804112000	Foil	0	0	0	0
7804190000	Other	0	0	0	0
7804201000	Powders	0	0	0	0
7804202000	Flakes	0	0	0	0
7806001000	Lead containers	0	0	0	0
7806002000	Electro-plating anodes	0	0	0	0
7806003010	Bars and rods	0	0	0	0
7806003020	Profiles	0	0	0	0
7806003030	Wire	0	0	0	0
7806004010	Tubes and pipes	0	0	0	0
7806004020	Tubes or pipe fittings	0	0	0	0
7806009000	Other	0	0	0	0
7901110000	Containing by weight 99.99 % or more of zinc	0	0	0	0
7901120000	Containing by weight less than 99.99 % of zinc	0	0	0	0
7901201000	Zinc-aluminium alloy	0	0	0	0
7901202000	Zinc-copper alloy	0	0	0	0
7901209000	Other	0	0	0	0
7902000000	Zinc waste and scrap.	0	0	0	0
7903100000	Zinc dust	0	0	0	0
7903901000	Powders	0	0	0	0
7903902000	Flakes	0	0	0	0
7904001000	Bars and rods	0	0	0	0
7904002000	Profiles	0	0	0	0
7904003000	Wire	0	0	0	0
7905001000	Plates, sheets and strip	0	0	0	0
7905002000	Foil	0	0	0	0
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	0	0	0	0
7907002010	Tubes and pipes	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
7907002020	Tube or pipe fittings	0	0	0	0
7907009010	Electro-plating anodes	0	0	0	0
7907009090	Other	0	0	0	0
8001100000	Tin, not alloyed	0	0	0	0
8001200000	Tin alloys	0	0	0	0
8002000000	Tin waste and scrap.	0	0	0	0
8003001010	Unalloyed	0	0	0	0
8003001090	Other	0	0	0	0
8003002010	Unalloyed	0	0	0	0
8003002090	Other	0	0	0	0
8007001000	Electro-plating anodes	0	0	0	0
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 ㎜	0	0	0	0
8007003010	Foil	0	0	0	0
8007003021	Powders	0	0	0	0
8007003022	Flakes	0	0	0	0
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	0	0	0
8007009000	Other	0	0	0	0
8101100000	Powders	0	0	0	0
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	0	0	0	0
8101961000	Spiral filament for electric bulbs or electronic bulbs	0	0	0	0
8101969000	Other	0	0	0	0
8101970000	Waste and scrap	0	0	0	0
8101991010	Bars and rods	0	0	0	0
8101991020	Profiles	0	0	0	0
8101991030	Plates, sheets and strips	0	0	0	0
8101991040	Foil	0	0	0	0
8101999000	Other	0	0	0	0
8102100000	Powders	0	0	0	0
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	0	0	0	0
8102951000	Bars and rods	0	0	0	0
8102952000	Profiles	0	0	0	0
8102953000	Plates, sheets and strip	0	0	0	0
8102954000	Foil	0	0	0	0
8102961000	Spiral filament for electric bulbs or electronic bulbs	0	0	0	0
8102969000	Other	0	0	0	0
8102970000	Waste and scrap	0	0	0	0
8102990000	Other	0	0	0	0
8103201000	Unwrought	0	0	0	0
8103202000	Powders	0	0	0	0
8103300000	Waste and scrap	0	0	0	0
8103900000	Other	0	0	0	0
8104110000	Containing at least 99.8 % by weight of magnesium	0	0	0	0
8104190000	Other	0	0	0	0
8104200000	Waste and scrap	0	0	0	0
8104301000	Raspings, turnings and granules	0	0	0	0
8104302000	Powders	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8104901000	Bars and rods	0	0	0	0
8104909000	Other	0	0	0	0
8105201000	Unwrought cobalt	0	0	0	0
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	0	0	0	0
8105203000	Powders	0	0	0	0
8105300000	Waste and scrap	0	0	0	0
8105900000	Other	0	0	0	0
8106001010	Unwrought bismuth	0	0	0	0
8106001020	Waste and scrap	0	0	0	0
8106001030	Powders	0	0	0	0
8106009000	Other	0	0	0	0
8107201000	Unwrought cadmium	0	0	0	0
8107202000	Powders	0	0	0	0
8107300000	Waste and scrap	0	0	0	0
8107900000	Other	0	0	0	0
8108201000	Unwrought	0	0	0	0
8108202000	Powders	0	0	0	0
8108300000	Waste and scrap	0	0	0	0
8108901000	Plates and strips	0	0	0	0
8108902000	Tubes and pipes	0	0	0	0
8108909000	Other	0	0	0	0
8109201000	Unwrought	0	0	0	0
8109202000	Powders	0	0	0	0
8109300000	Waste and scrap	0	0	0	0
8109901010	Tubes and pipes	0	0	0	0
8109901020	Plates, sheets and strips	0	0	0	0
8109901030	Bars	0	0	0	0
8109901090	Other	0	0	0	0
8109909000	Other	0	0	0	0
8110100000	Unwrought antimony; powders	0	0	0	0
8110200000	Waste and scrap	0	0	0	0
8110900000	Other	0	0	0	0
8111000000	Manganese and articles thereof, including waste and scrap.	0	0	0	0
8112120000	Unwrought; powders	0	0	0	0
8112130000	Waste and scrap	0	0	0	0
8112190000	Other	0	0	0	0
8112210000	Unwrought; powders	0	0	0	0
8112220000	Waste and scrap	0	0	0	0
8112290000	Other	0	0	0	0
8112510000	Unwrought; powders	0	0	0	0
8112520000	Waste and scrap	0	0	0	0
8112590000	Other	0	0	0	0
8112921000	Germanium	0	0	0	0
8112922000	Vanadium	0	0	0	0
8112923000	Gallium	0	0	0	0
8112924000	Hafnium	0	0	0	0
8112925000	Indium	0	0	0	0
8112926000	Niobium(Columbium)	0	0	0	0
8112927000	Rhenium	0	0	0	0
8112929000	Other	0	0	0	0
8112991000	Germanium	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8112992000	Vanadium	0	0	0	0
8112993000	Gallium	0	0	0	0
8112994000	Hafnium	0	0	0	0
8112995000	Indium	0	0	0	0
8112996000	Niobium(Columbium)	0	0	0	0
8112997000	Rhenium	0	0	0	0
8112999000	Other	0	0	0	0
8113000000	Cermets and articles thereof, including waste and scrap.	0	0	0	0
8201100000	Spades and shovels	0	0	0	0
8201300000	Mattocks, picks, hoes and rakes	0	0	0	0
8201400000	Axes, bill hooks and similar hewing tools	0	0	0	0
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	0	0	0	0
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	0	0	0	0
8201901000	Scythes and sickls	0	0	0	0
8201902000	Hay knives	0	0	0	0
8201903000	Timber wedges	0	0	0	0
8201904000	Forks	0	0	0	0
8201909000	Other	0	0	0	0
8202101000	For wood	0	0	0	0
8202102000	For metal	0	0	0	0
8202109000	Other	0	0	0	0
8202200000	Band saw blades	0	0	0	0
8202310000	With working part of steel	0	0	0	0
8202391000	With working part of tungsten carbide	0	0	0	0
8202392010	For machines sawing semiconductor wafer or device into each unit	0	0	0	0
8202392090	Other	0	0	0	0
8202393000	With working part of other materials	0	0	0	0
8202399000	Parts	0	0	0	0
8202400000	Chain saw blades	0	0	0	0
8202911000	Hack-saw blades	0	0	0	0
8202919000	Other	0	0	0	0
8202991000	For cutting sapphire ingots	0	0	0	0
8202999000	Other	0	0	0	0
8203101000	For saw blades	0	0	0	0
8203109000	Other	0	0	0	0
8203201000	Plier (including cutting pliers)	0	0	0	0
8203202000	Pincer	0	0	0	0
8203203000	Tweezers	0	0	0	0
8203204000	Nail pullers	0	0	0	0
8203209000	Other	0	0	0	0
8203300000	Metal cutting shears and similar tools	0	0	0	0
8203401000	Pipe cutters	0	0	0	0
8203402000	Bolt croppers and clippers	0	0	0	0
8203403000	Perforating punches	0	0	0	0
8203409000	Other	0	0	0	0
8204110000	Non-adjustable	0	0	0	0
8204120000	Adjustable	0	0	0	0
8204200000	Interchangeable spanner sockets, with or without handles	0	0	0	0
8205101000	For drilling	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8205102000	For threading	0	0	0	0
8205103000	For tapping	0	0	0	0
8205109000	Other	0	0	0	0
8205200000	Hammers and sledge hammers	0	0	0	0
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	0	0	0	0
8205400000	Screwdrivers	0	0	0	0
8205510000	Household tools	0	0	0	0
8205591000	Glaziers' diamond	0	0	0	0
8205592000	Soldering irons	0	0	0	0
8205593000	Grease guns	0	0	0	0
8205595000	Tools for mining and public works	0	0	0	0
8205596000	Tools for cement workers and painters	0	0	0	0
8205597000	Watch makers' tools	0	0	0	0
8205599000	Other	0	0	0	0
8205600000	Blow lamps	0	0	0	0
8205701000	Vices	0	0	0	0
8205702000	Clamps	0	0	0	0
8205709000	Other	0	0	0	0
8205901000	Anvils	0	0	0	0
8205902000	Hand or pedal-operated grinding wheels with frameworks	0	0	0	0
8205909010	Sets of articles of two or more subheadings of this heading	0	0	0	0
8205909090	Other	0	0	0	0
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	0	0	0	0
8207130000	With working part of cermets	0	0	0	0
8207191000	With working part of other materials	0	0	0	0
8207199000	Parts	0	0	0	0
8207201000	For drawing	0	0	0	0
8207202000	For extruding	0	0	0	0
8207301000	For pressing	0	0	0	0
8207302000	For stamping	0	0	0	0
8207303000	For punching	0	0	0	0
8207309000	Other	0	0	0	0
8207401000	For tapping	0	0	0	0
8207402000	For threading	0	0	0	0
8207409000	Other	0	0	0	0
8207501010	Of high speed steel	0	0	0	0
8207501090	Other	0	0	0	0
8207502000	Brace bits	0	0	0	0
8207509000	Other	0	0	0	0
8207601000	Reamers	0	0	0	0
8207602000	Laps	0	0	0	0
8207603000	Broaches	0	0	0	0
8207609000	Other	0	0	0	0
8207701000	Gear cutters	0	0	0	0
8207702000	Milling cutters	0	0	0	0
8207703000	Gear cutting hobs	0	0	0	0
8207704000	Rotary files	0	0	0	0
8207709000	Other	0	0	0	0
8207801000	Tools for lathes	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8207809000	Other	0	0	0	0
8207901000	Diamond tools	0	0	0	0
8207909000	Other	0	0	0	0
8208100000	For metal working	0	0	0	0
8208200000	For wood working	0	0	0	0
8208300000	For kitchen appliances or for machines used by the food industry	0	0	0	0
8208400000	For agricultural, horticultural or forestry machines	0	0	0	0
8208900000	Other	0	0	0	0
8209001010	Of tungsten carbide, treated with gamma coating	0	0	0	0
8209001040	Of cermets	0	0	0	0
8209001090	Others	0	0	0	0
8209002010	Of tungsten carbide	0	0	0	0
8209002040	Of cermets	0	0	0	0
8209002090	Other	0	0	0	0
8210001000	Mills and grinders	0	0	0	0
8210002000	Extractors and pressers	0	0	0	0
8210003000	Beaters and mixers	0	0	0	0
8210004000	Slicers and cutters	0	0	0	0
8210005000	Openers, corkers and sealers	0	0	0	0
8210008000	Other domestic food-processing appliances	0	0	0	0
8210009000	Parts	0	0	0	0
8211100000	Sets of assorted articles	0	0	0	0
8211910000	Table knives having fixed blades	0	0	0	0
8211920000	Other knives having fixed blades	0	0	0	0
8211930000	Knives having other than fixed blades	0	0	0	0
8211940000	Blades	0	0	0	0
8211950000	Handles of base metal	0	0	0	0
8212100000	Razors	0	0	0	0
8212200000	Safety razor blades, including razor blade blanks in strips	0	0	0	0
8212900000	Other parts	0	0	0	0
8213001000	Ordinary scissors	0	0	0	0
8213002010	For tailors and dressmakers	0	0	0	0
8213002020	For hairdressers	0	0	0	0
8213002090	Other	0	0	0	0
8213003000	Manicure scissors	0	0	0	0
8213004000	Scissor blades	0	0	0	0
8213009000	Other	0	0	0	0
8214101000	Pencil sharpeners	0	0	0	0
8214109000	Other	0	0	0	0
8214200000	Manicure or pedicure sets and instruments (including nail files)	0	0	0	0
8214901000	Hair clippers	0	0	0	0
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	0	0	0	0
8214909000	Other	0	0	0	0
8215100000	Sets of assorted articles containing at least one article plated with precious metal	0	0	0	0
8215200000	Other sets of assorted articles	0	0	0	0
8215911000	Spoons	0	0	0	0
8215912000	Forks	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8215913000	Ladles and skimmers	0	0	0	0
8215914000	Fish-knives and butter-knives	0	0	0	0
8215915000	Tongs of all kinds	0	0	0	0
8215919000	Other	0	0	0	0
8215991000	Spoons	0	0	0	0
8215992000	Forks	0	0	0	0
8215993000	Ladles and skimmers	0	0	0	0
8215994000	Fish-knives and butter-knives	0	0	0	0
8215995000	Tong of all kinds	0	0	0	0
8215999000	Other	0	0	0	0
8301100000	Padlocks	0	0	0	0
8301200000	Locks of a kind used for motor vehicles	0	0	0	0
8301300000	Locks of a kind used for furniture	0	0	0	0
8301401010	Digital door locks	0	0	0	0
8301401090	Other	0	0	0	0
8301409000	Other	0	0	0	0
8301500000	Clasps and frames with clasps, incorporating locks	0	0	0	0
8301600000	Parts	0	0	0	0
8301700000	Keys presented separately	0	0	0	0
8302100000	Hinges	0	0	0	0
8302200000	Castors	0	0	0	0
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	0	0	0	0
8302411000	Suitable for doors or windows	0	0	0	0
8302419000	Other	0	0	0	0
8302420000	Other, suitable for furniture	0	0	0	0
8302491000	Suitable for trunks, suitcases, or similar travel goods.	0	0	0	0
8302499000	Other	0	0	0	0
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	0	0	0	0
8302600000	Automatic door closers	0	0	0	0
8303001000	Safes	0	0	0	0
8303009000	Other	0	0	0	0
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	0	0	0	0
8305100000	Fittings for loose-leaf binders or files	0	0	0	0
8305200000	Staples in strips	0	0	0	0
8305900000	Other, including parts	0	0	0	0
8306100000	Bells, gongs and the like	0	0	0	0
8306210000	Plated with precious metal	0	0	0	0
8306290000	Other	0	0	0	0
8306301000	Photograph, picture or similar frames	0	0	0	0
8306302000	Mirrors of base metal	0	0	0	0
8307100000	Of iron or steel	0	0	0	0
8307900000	Of other base metal	0	0	0	0
8308101000	Hooks	0	0	0	0
8308102000	Eyes and eyelets	0	0	0	0
8308200000	Tubular or bifurcated rivets	0	0	0	0
8308901000	Clasps and frames with clasps	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8308902000	Buckles and buckle-clasps	0	0	0	0
8308903000	Beads	0	0	0	0
8308904000	Spangles	0	0	0	0
8308909000	Other	0	0	0	0
8309100000	Crown corks	0	0	0	0
8309901000	Easy opener end	0	0	0	0
8309909000	Other	0	0	0	0
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	0	0	0	0
8311101000	For use in manufacturing semiconductor	0	0	0	0
8311109000	Other	0	0	0	0
8311201000	For use in manufacturing semiconductor	0	0	0	0
8311209000	Other	0	0	0	0
8311301000	For use in manufacturing semiconductor	0	0	0	0
8311309010	Lead-tin alloy solders	0	0	0	0
8311309090	Other	0	0	0	0
8311901000	For use in manufacturing semiconductor	0	0	0	0
8311909000	Other	0	0	0	0
8401100000	Nuclear reactors	0	0	0	0
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	0	0	0
8401300000	Fuel elements (cartridges), non-irradiated	0	0	0	0
8401400000	Parts of nuclear reactors	0	0	0	0
8402110000	Watertube boilers with a steam production exceeding 45t per hour	0	0	0	0
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	0	0	0	0
8402191000	Heating medium boiler	0	0	0	0
8402199000	Other	0	0	0	0
8402200000	Super-heated water boilers	0	0	0	0
8402901000	Of steam and other vapour generating boilers	0	0	0	0
8402902000	Of super-heated water boilers	0	0	0	0
8403101000	Central heating boilers, using fuel oil	0	0	0	0
8403102000	Central heating boilers, using coal or coke	0	0	0	0
8403103000	Central heating boilers, using gas	0	0	0	0
8403109000	Other	0	0	0	0
8403900000	Parts	0	0	0	0
8404101000	Economisers	0	0	0	0
8404102000	Super-heaters	0	0	0	0
8404103000	Soot removers	0	0	0	0
8404104000	Gas recoverers	0	0	0	0
8404109000	Other	0	0	0	0
8404200000	Condensers for steam or other vapour power units	0	0	0	0
8404901000	Of condensers for boilers	0	0	0	0
8404902000	Of condensers for vapour engines and power units	0	0	0	0
8404909000	Other	0	0	0	0
8405101000	Producer gas generators	0	0	0	0
8405102000	Water gas generators	0	0	0	0
8405103000	Acetylene gas generators	0	0	0	0
8405104000	Oxygen generators	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8405109000	Other	0	0	0	0
8405901000	Of producer gas generators	0	0	0	0
8405902000	Of water gas generators	0	0	0	0
8405903000	Of acetylene gas generators	0	0	0	0
8405904000	Of oxygen generators	0	0	0	0
8405909000	Other	0	0	0	0
8406103000	Of an output exceeding 2 MW	0	0	0	0
8406109000	Other	0	0	0	0
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	0	0	0	0
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	0	0	0	0
8406813000	Of an output exceeding 300 MW	0	0	0	0
8406820000	Of an output not exceeding 40 MW	0	0	0	0
8406901000	Of steam turbines for marine propulsion	0	0	0	0
8406909000	Other	0	0	0	0
8407100000	Aircraft engines	0	0	0	0
8407210000	Outboard motors	0	0	0	0
8407290000	Other	0	0	0	0
8407311000	For moter-cycles	0	0	0	0
8407319000	Other	0	0	0	0
8407321000	For motor-cycles	0	0	0	0
8407329000	Other	0	0	0	0
8407331000	For motor-cycles	0	0	0	0
8407339000	Other	0	0	0	0
8407341000	For motor-cycles	0	0	0	0
8407349000	Other	0	0	0	0
8407901000	For railway locomotives	0	0	0	0
8407909000	Other	0	0	0	0
8408201000	Of a cylinder capacity not exceeding 1,000cc	0	0	0	0
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	0	0	0	0
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	0	0	0	0
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	0	0	0	0
8408205000	Of a cylinder capacity exceeding 10,000cc	0	0	0	0
8408901010	Internal combustion engines for railway locomotives	0	0	0	0
8408901090	Other	0	0	0	0
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	0	0	0	0
8408909029	Other	0	0	0	0
8408909030	Internal combustion engines for heading 84.29	0	0	0	0
8408909090	Other	0	0	0	0
8409100000	For aircraft engines	0	0	0	0
8409911000	For vehicles of Chapter 87	0	0	0	0
8409912000	For outboard motors	0	0	0	0
8409919000	Other	0	0	0	0
8409991000	For railway locomotives and rolling stock	0	0	0	0
8409992000	For vehicles of Chapter 87	0	0	0	0
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	0	0	0	0
8409999010	For generating	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8409999090	Other	0	0	0	0
8410111000	Hydraulic turbines	0	0	0	0
8410119000	Other	0	0	0	0
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0	0	0
8410130000	Of a power exceeding 10,000 kW	0	0	0	0
8410901010	For water turbines	0	0	0	0
8410901090	Other	0	0	0	0
8410909010	For water turbines	0	0	0	0
8410909090	Other	0	0	0	0
8411111000	For aircraft	0	0	0	0
8411119010	For marine	0	0	0	0
8411119090	Other	0	0	0	0
8411121000	For aircraft	0	0	0	0
8411129010	For marine	0	0	0	0
8411129090	Other	0	0	0	0
8411211000	For aircraft	0	0	0	0
8411219010	For marine	0	0	0	0
8411219090	Other	0	0	0	0
8411221000	For aircraft	0	0	0	0
8411229010	For marine	0	0	0	0
8411229090	Other	0	0	0	0
8411811000	For aircraft	0	0	0	0
8411819010	For marine	0	0	0	0
8411819090	Other	0	0	0	0
8411821000	For aircraft	0	0	0	0
8411829010	For marine	0	0	0	0
8411829090	Other	0	0	0	0
8411911000	For aircraft	0	0	0	0
8411919000	Other	0	0	0	0
8411991000	For aircraft	0	0	0	0
8411999000	Other	0	0	0	0
8412101010	Ram-jet or pulsejet engines	0	0	0	0
8412101090	Other	0	0	0	0
8412109000	Other	0	0	0	0
8412211000	Hydraulic cylinder	0	0	0	0
8412219000	Other	0	0	0	0
8412290000	Other	0	0	0	0
8412310000	Linear acting (cylinders)	0	0	0	0
8412390000	Other	0	0	0	0
8412800000	Other	0	0	0	0
8412901010	Ram-jet or pulse-jet engines	0	0	0	0
8412901090	Other	0	0	0	0
8412902000	Of water engines	0	0	0	0
8412909000	Other	0	0	0	0
8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	0	0	0
8413190000	Other	0	0	0	0
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413. 19	0	0	0	0
8413301000	For aircraft	0	0	0	0
8413302000	For railway locomotive	0	0	0	0
8413304000	For vehicles falling within Chapter 87	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8413309000	Other	0	0	0	0
8413400000	Concrete pumps	0	0	0	0
8413504000	Pumps to be used with swimming pools	0	0	0	0
8413509010	Plunger pumps	0	0	0	0
8413509020	Piston pumps	0	0	0	0
8413509030	Diaphram pumps	0	0	0	0
8413509090	Other	0	0	0	0
8413604000	Pumps to be used with swimming pools	0	0	0	0
8413609010	Gear pumps	0	0	0	0
8413609020	Vane pumps	0	0	0	0
8413609030	Screw pumps	0	0	0	0
8413609090	Other	0	0	0	0
8413703000	Pumps to be used with swimming pools	0	0	0	0
8413709010	Turbine pumps	0	0	0	0
8413709020	Volute pumps	0	0	0	0
8413709090	Other	0	0	0	0
8413811000	Pumps to be used with swimming pools	0	0	0	0
8413819000	Other	0	0	0	0
8413820000	Liquid elevators	0	0	0	0
8413911000	Of pumps for dispensing fuel or lubricants	0	0	0	0
8413912000	Of internal combustion engine	0	0	0	0
8413913000	Of reciprocating pumps	0	0	0	0
8413914000	Of contrifugal pumps	0	0	0	0
8413915000	Of rotary pumps	0	0	0	0
8413919000	Other	0	0	0	0
8413920000	Of liquid elevators	0	0	0	0
8414101000	For aircrafts	0	0	0	0
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10-³Torr)	0	0	0	0
8414109090	Other	0	0	0	0
8414200000	Hand- or foot-operated air pumps	0	0	0	0
8414301000	Of a power requirement less than 11 kW	0	0	0	0
8414302000	Of a power requirement not less than 11 kW	0	0	0	0
8414400000	Air compressors mounted on a wheeled chassis for towing	0	0	0	0
8414511000	For aircrafts	0	0	0	0
8414519000	Other	0	0	0	0
8414591000	For aircrafts	0	0	0	0
8414599000	Other	0	0	0	0
8414601000	For aircrafts	0	0	0	0
8414609000	Other	0	0	0	0
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	0	0	0	0
8414809110	For aircrafts	0	0	0	0
8414809190	Other	0	0	0	0
8414809210	Of a power requirement less than 74.6 kW	0	0	0	0
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	0	0	0	0
8414809230	Of a power not less than 373 kW	0	0	0	0
8414809900	Other	0	0	0	0
8414901000	Of fans and hoods	0	0	0	0
8414909010	Of compressors used in refrigerating equipment	0	0	0	0
8414909020	Of air or gas compressors (excluding for	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	refrigerating equipment)				
8414909090	Other	0	0	0	0
8415101011	Of a power less than 11 kW	0	0	0	0
8415101012	Of a power not less than 11 kW	0	0	0	0
8415101021	Of a power less than 11 kW	0	0	0	0
8415101022	Of a power not less than 11 kW	0	0	0	0
8415102010	Of a power less than 11 kW	0	0	0	0
8415102020	Of a power not less than 11 kW	0	0	0	0
8415200000	Of a kind used for persons, in motor vehicles	0	0	0	0
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	0	0	0	0
8415820000	Other, incorporating a refrigerating unit	0	0	0	0
8415830000	Not incorporating a refrigerating unit	0	0	0	0
8415900000	Parts	0	0	0	0
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	0	0	0	0
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	0	0	0	0
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	0	0	0	0
8416201000	Furnace burners for pulverised solid fuel	0	0	0	0
8416202000	Furnace burners for gas	0	0	0	0
8416209000	Other	0	0	0	0
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	0	0	0
8416901000	Of furnace burners	0	0	0	0
8416909000	Other	0	0	0	0
8417101010	For iron-ores	0	0	0	0
8417101090	Other	0	0	0	0
8417102010	For iron or steel	0	0	0	0
8417102090	Other	0	0	0	0
8417200000	Bakery ovens, including biscuit ovens	0	0	0	0
8417801010	For cements	0	0	0	0
8417801020	For glass	0	0	0	0
8417801030	For ceramics	0	0	0	0
8417801090	Other	0	0	0	0
8417802000	Laboratory type	0	0	0	0
8417809000	Other	0	0	0	0
8417900000	Parts	0	0	0	0
8418101010	Of a capacity not exceeding 200 ℓ.	0	0	0	0
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	0	0	0	0
8418101030	Of a capacity exceeding 400 ℓ	0	0	0	0
8418109000	Other	0	0	0	0
8418211000	Of a capacity less than 200 ℓ	0	0	0	0
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	0	0	0	0
8418213000	Of a capacity not less than 400 ℓ	0	0	0	0
8418291000	Absorption-type, electrical	0	0	0	0
8418299000	Other	0	0	0	0
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	0	0	0	0
8418501000	Show-cases	0	0	0	0
8418509000	Other	0	0	0	0
8418610000	Heat pumps other than air conditioning machines of heading 84.15	0	0	0	0
8418691000	Blood storage refrigerators	0	0	0	0
8418692010	Ice-cream making machines	0	0	0	0
8418692020	Ice-cuber	0	0	0	0
8418692030	Water cooler	0	0	0	0
8418692090	Other	0	0	0	0
8418693000	Heat pumps	0	0	0	0
8418910000	Furniture designed to receive refrigerating or freezing equipment	0	0	0	0
8418991000	Of house hold type refrigerators	0	0	0	0
8418999000	Other	0	0	0	0
8419110000	Instantaneous gas water heaters	0	0	0	0
8419190000	Other	0	0	0	0
8419200000	Medical, surgical or laboratory sterilisers	0	0	0	0
8419310000	For agricultural products	0	0	0	0
8419320000	For wood, paper pulp, paper or paperboard	0	0	0	0
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	0	0	0	0
8419399000	Other	0	0	0	0
8419400000	Distilling or rectifying plant	0	0	0	0
8419501000	For aircrafts	0	0	0	0
8419509000	Other	0	0	0	0
8419600000	Machinery for liquefying air or other gases	0	0	0	0
8419810000	For making hot drinks or for cooking or heating food	0	0	0	0
8419891000	Polymerization autoclaves for man-made fibre making	0	0	0	0
8419899010	Heating plant and machinery	0	0	0	0
8419899020	Cooling plant and machinery	0	0	0	0
8419899030	Evaporating plant and machinery	0	0	0	0
8419899040	Condensing plant and machinery	0	0	0	0
8419899050	Sollar-collectors and equipments	0	0	0	0
8419899060	Constant high or low temperature chambers	0	0	0	0
8419899070	Constant temperature and humidity chambers	0	0	0	0
8419899080	Air-conditioner	0	0	0	0
8419899090	Other	0	0	0	0
8419901000	Of polymerization autoclaves for man-made fibre making	0	0	0	0
8419909010	Of instantaneous or storage water heaters	0	0	0	0
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	0	0	0	0
8419909030	Of air-conditioning machinery, plant and equipment	0	0	0	0
8419909040	Of medical, surgical or laboratory sterilisers	0	0	0	0
8419909090	Other	0	0	0	0
8420101000	For paper making	0	0	0	0
8420102000	For textile fabrics	0	0	0	0
8420103000	For leather	0	0	0	0
8420104000	For rubber or plastic	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8420109000	Other	0	0	0	0
8420910000	Cylinders	0	0	0	0
8420990000	Other	0	0	0	0
8421110000	Cream separators	0	0	0	0
8421120000	Clothes-dryers	0	0	0	0
8421191000	For medical, surgical or laboratory use	0	0	0	0
8421192000	For food industry use	0	0	0	0
8421193000	For petro-chemical industry use	0	0	0	0
8421199000	Other	0	0	0	0
8421211000	Of the household type	0	0	0	0
8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	0	0	0	0
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	0	0	0	0
8421219090	Other	0	0	0	0
8421220000	For filtering or purifying beverages other than water	0	0	0	0
8421231000	For internal combustion engines for vehicles of Chapter 87	0	0	0	0
8421232000	For aircrafts	0	0	0	0
8421239000	Other	0	0	0	0
8421291000	For dairy industry	0	0	0	0
8421292000	For the treatment of harmful waste water	0	0	0	0
8421293000	For the purpose of semiconductor manufacturing	0	0	0	0
8421294000	For aircrafts	0	0	0	0
8421299000	Other	0	0	0	0
8421311000	For internal combustion engines for vehicles of Chapter 87	0	0	0	0
8421312000	For aircrafts	0	0	0	0
8421319000	Other	0	0	0	0
8421391000	For the household type	0	0	0	0
8421392000	For purifying exhaust gas for vehicles of Chapter 87	0	0	0	0
8421399010	For the treatment of harmful exhaust gas	0	0	0	0
8421399020	For the purpose of semiconductor manufacturing	0	0	0	0
8421399030	For aircrafts	0	0	0	0
8421399090	Other	0	0	0	0
8421910000	Of centrifuges, including centrifugal dryers	0	0	0	0
8421991000	For purifying exhaust gas for vehicles of Chapter 87	0	0	0	0
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	0	0	0	0
8421999020	Filter for purifing machinery	0	0	0	0
8421999030	For the purpose of semiconductor manufacturing	0	0	0	0
8421999090	Other	0	0	0	0
8422110000	Of the household type	0	0	0	0
8422190000	Other	0	0	0	0
8422200000	Machinery for cleaning or drying bottles or other containers	0	0	0	0
8422301000	Machinery for filling bottles or other containers	0	0	0	0
8422302000	Machinery for closing or sealing bottles or	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	other containers				
8422303000	Machinery for capsuling or labelling bottles or other containers	0	0	0	0
8422304000	Machinery for aerating beverages	0	0	0	0
8422309000	Other	0	0	0	0
8422404000	Heat shrink wrapping machinery	0	0	0	0
8422409010	Automatic wrapping machinery	0	0	0	0
8422409020	Automatic pack tiers	0	0	0	0
8422409030	Vacuum packers	0	0	0	0
8422409090	Other	0	0	0	0
8422901000	Of dish washing machines	0	0	0	0
8422902000	Of other packing or wrapping machinery	0	0	0	0
8422909000	Other	0	0	0	0
8423100000	Personal weighing machines, including baby scales; household scales	0	0	0	0
8423201000	Conveyer scale	0	0	0	0
8423202000	Feed meter or feed weighers	0	0	0	0
8423209000	Other	0	0	0	0
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	0	0	0
8423810000	Having a maximum weighing capacity not exceeding 30 kg	0	0	0	0
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	0	0	0	0
8423891000	Truck scale	0	0	0	0
8423899000	Other	0	0	0	0
8423901010	Weights in the accuracy class	0	0	0	0
8423901090	Other	0	0	0	0
8423909000	Parts of weighing machinery	0	0	0	0
8424100000	Fire extinguishers, whether or not charged	0	0	0	0
8424201000	Spray guns	0	0	0	0
8424202010	Of robot type	0	0	0	0
8424202090	Other	0	0	0	0
8424209000	Other	0	0	0	0
8424301000	Steam or sand blasting machines	0	0	0	0
8424302000	High-pressure steam cleaners	0	0	0	0
8424309000	Other	0	0	0	0
8424811000	Self-propelled sprayers	0	0	0	0
8424812000	Other sprayers	0	0	0	0
8424819000	Other	0	0	0	0
8424891000	For the purpose of semiconductor manufacturing	0	0	0	0
8424899000	Other	0	0	0	0
8424901000	Of fire extinguishers	0	0	0	0
8424902000	Of spray guns	0	0	0	0
8424903000	Of sprayers	0	0	0	0
8424909010	For the purpose of semiconductor manufacturing	0	0	0	0
8424909090	Other	0	0	0	0
8425111010	Chain blocks	0	0	0	0
8425111090	Other	0	0	0	0
8425112010	Chain blocks	0	0	0	0
8425112090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8425190000	Other	0	0	0	0
8425311000	Pit-head winding gear; winches specially designed for use underground	0	0	0	0
8425319000	Other	0	0	0	0
8425391000	Pit-head winding gear; winches specially designed for use underground	0	0	0	0
8425399000	Other	0	0	0	0
8425410000	Built-in jacking systems of a type used in garages	0	0	0	0
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0	0	0
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	0	0	0
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0	0	0
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	0	0	0
8426110000	Overhead travelling cranes on fixed support	0	0	0	0
8426121000	Mobile lifting frames on tyres	0	0	0	0
8426122000	Straddle carriers	0	0	0	0
8426190000	Other	0	0	0	0
8426200000	Tower cranes	0	0	0	0
8426301000	Portal cranes	0	0	0	0
8426302000	Pedestal jib cranes	0	0	0	0
8426410000	On tyres	0	0	0	0
8426491000	Of telescopic boom type	0	0	0	0
8426492000	Of latticed boom type	0	0	0	0
8426499000	Other	0	0	0	0
8426910000	Designed for mounting on road vehicles	0	0	0	0
8426991000	Ships' derricks	0	0	0	0
8426999000	Other	0	0	0	0
8427101000	Of counter balance type	0	0	0	0
8427102000	Of non counter balance type	0	0	0	0
8427109000	Other	0	0	0	0
8427201010	With a loading capacity not more than 3 metric tons	0	0	0	0
8427201020	With a loading capacity more than 3 metric tons	0	0	0	0
8427209000	Other	0	0	0	0
8427901000	Hand pallet trucks	0	0	0	0
8427909000	Other	0	0	0	0
8428101000	Lifts	0	0	0	0
8428102000	Skip hoists	0	0	0	0
8428201000	Pneumatic elevators	0	0	0	0
8428202000	Pneumatic conveyors	0	0	0	0
8428310000	Specially designed for underground use	0	0	0	0
8428320000	Other, bucket type	0	0	0	0
8428331010	Of a lifting speed less than 240m per minute	0	0	0	0
8428331020	Of a lifting speed not less than 240m per minute	0	0	0	0
8428332000	Conveyors	0	0	0	0
8428390000	Other	0	0	0	0
8428401000	Escalators	0	0	0	0
8428402000	Moving walkways	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0	0	0
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0	0	0
8428909000	Other	0	0	0	0
8429111000	Bulldozers	0	0	0	0
8429112000	Angledozers	0	0	0	0
8429190000	Other	0	0	0	0
8429200000	Graders and levellers	0	0	0	0
8429300000	Scrapers	0	0	0	0
8429401000	Tamping machines	0	0	0	0
8429402000	Road rollers	0	0	0	0
8429511010	Loaders	0	0	0	0
8429511020	Backhoe loaders	0	0	0	0
8429511030	Skid-steer loaders	0	0	0	0
8429511090	Other	0	0	0	0
8429519000	Other	0	0	0	0
8429521010	Wheel type	0	0	0	0
8429521020	Track type	0	0	0	0
8429521090	Other	0	0	0	0
8429529000	Other	0	0	0	0
8429591000	Mechanical shovel	0	0	0	0
8429599000	Other	0	0	0	0
8430100000	Pile-drivers and pile-extractors	0	0	0	0
8430200000	Snow-ploughs and snow-blowers	0	0	0	0
8430310000	Self-propelled	0	0	0	0
8430390000	Other	0	0	0	0
8430411000	Boring machines	0	0	0	0
8430412000	Sinking machines	0	0	0	0
8430491000	Test boring machines	0	0	0	0
8430499000	Other	0	0	0	0
8430500000	Other machinery, self-propelled	0	0	0	0
8430610000	Tamping or compacting machinery	0	0	0	0
8430690000	Other	0	0	0	0
8431100000	Of machinery of heading 84.25	0	0	0	0
8431200000	Of machinery of heading 84.27	0	0	0	0
8431310000	Of lifts, skip hoists or escalators	0	0	0	0
8431390000	Other	0	0	0	0
8431411000	Of excavaters	0	0	0	0
8431419000	Other	0	0	0	0
8431420000	Bulldozer or angledozer blades	0	0	0	0
8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0	0	0
8431491000	Hydraulic breaker	0	0	0	0
8431492000	Crushers	0	0	0	0
8431499000	Other	0	0	0	0
8432100000	Ploughs	0	0	0	0
8432210000	Disc harrows	0	0	0	0
8432291000	Scarifiers	0	0	0	0
8432292000	Weeders	0	0	0	0
8432299000	Other	0	0	0	0
8432301000	Seeders	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8432302000	Planters	0	0	0	0
8432303000	Transplanters	0	0	0	0
8432309000	Other	0	0	0	0
8432401000	Manure spreaders	0	0	0	0
8432402000	Fertiliser distributors	0	0	0	0
8432800000	Other machinery	0	0	0	0
8432901000	Of ploughs	0	0	0	0
8432902000	Of automatic cultivators	0	0	0	0
8432909000	Other	0	0	0	0
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	0	0	0
8433190000	Other	0	0	0	0
8433200000	Other mowers, including cutter bars for tractor mounting	0	0	0	0
8433300000	Other haymaking machinery	0	0	0	0
8433400000	Straw or fodder balers, including pick-up balers	0	0	0	0
8433510000	Combine harvester-threshers	0	0	0	0
8433520000	Other threshing machinery	0	0	0	0
8433530000	Root or tuber harvesting machines	0	0	0	0
8433590000	Other	0	0	0	0
8433601000	Eggs grading machines	0	0	0	0
8433609010	Grading machines for agricultural produce	0	0	0	0
8433609090	Other	0	0	0	0
8433901000	Of combine harvester-threshers	0	0	0	0
8433902000	Of hay or grass mowers	0	0	0	0
8433909000	Other	0	0	0	0
8434100000	Milking machines	0	0	0	0
8434201000	Homogenisers	0	0	0	0
8434209000	Other	0	0	0	0
8434901000	Of milking machines	0	0	0	0
8434902000	Of homogenisers	0	0	0	0
8434909000	Other	0	0	0	0
8435101000	Presses for the extraction of fruit juice	0	0	0	0
8435102000	Crushers for the extraction of fruit juice	0	0	0	0
8435103000	Homogenisers for the preparation of fruit juice	0	0	0	0
8435109000	Other	0	0	0	0
8435900000	Parts	0	0	0	0
8436101000	Feed cutter	0	0	0	0
8436102000	Feed grinder, mill or crusher	0	0	0	0
8436103000	Feed mixer	0	0	0	0
8436109000	Other	0	0	0	0
8436211000	Incubators	0	0	0	0
8436219000	Other	0	0	0	0
8436290000	Other	0	0	0	0
8436800000	Other machinery	0	0	0	0
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	0	0	0	0
8436990000	Other	0	0	0	0
8437101000	Forage-grass seed selectors	0	0	0	0
8437109000	Other	0	0	0	0
8437801000	Machinery used in the milling industry	0	0	0	0
8437802000	Machinery for the working of cereals or dried leguminous vegetables	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0	0	0	0
8437909000	Other	0	0	0	0
8438101000	Bakery machinery	0	0	0	0
8438109000	Other	0	0	0	0
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	0	0	0	0
8438300000	Machinery for sugar manufacture	0	0	0	0
8438400000	Brewery machinery	0	0	0	0
8438501000	Machinery used in meat preparation	0	0	0	0
8438509000	Other	0	0	0	0
8438600000	Machinery for the preparation of fruits, nuts or vegetables	0	0	0	0
8438801000	Machines for preparing fish, shell fish, etc	0	0	0	0
8438809000	Other	0	0	0	0
8438900000	Parts	0	0	0	0
8439101000	Grinders	0	0	0	0
8439102000	Cutters	0	0	0	0
8439103000	Strainers	0	0	0	0
8439104000	Press-pate machines	0	0	0	0
8439105000	Beaters	0	0	0	0
8439109000	Other	0	0	0	0
8439201000	Machines for forming paper	0	0	0	0
8439202000	Paper making machine	0	0	0	0
8439209000	Other	0	0	0	0
8439301000	Reeling machines	0	0	0	0
8439302000	Machines for working surface	0	0	0	0
8439303000	Machines for impregnating paper or paperboard	0	0	0	0
8439309000	Other	0	0	0	0
8439910000	Of machinery for making pulp of fibrous cellulosic material	0	0	0	0
8439990000	Other	0	0	0	0
8440101000	Book-sewing machines	0	0	0	0
8440102000	Leaf-folding machines for book-binding	0	0	0	0
8440109000	Other	0	0	0	0
8440901000	Of book-sewing machines	0	0	0	0
8440909000	Other	0	0	0	0
8441100000	Cutting machines	0	0	0	0
8441201000	Machines for making bags or sacks	0	0	0	0
8441202000	Machines for making envelopes	0	0	0	0
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0	0	0	0
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	0	0	0	0
8441801000	Paper or paperboard trimming machines	0	0	0	0
8441809000	Other	0	0	0	0
8441900000	Parts	0	0	0	0
8442301000	Machinery and apparatus for type-founding	0	0	0	0
8442302000	Special moulding presses	0	0	0	0
8442303000	Acid etching machines	0	0	0	0
8442304000	Phototype-setting and composing machines	0	0	0	0
8442305000	Machinery,apparatus and equipment for type-setting or composing by other processes,with or	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	without founding device				
8442309000	Other	0	0	0	0
8442401000	Of machinery and apparatus for type-setting	0	0	0	0
8442402000	Of machinery and apparatus for type-founding	0	0	0	0
8442409000	Other	0	0	0	0
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	0	0	0
8443110000	Offset printing machinery, reel fed	0	0	0	0
8443120000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	0	0	0
8443130000	Other offset printing machinery	0	0	0	0
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	0	0	0	0
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	0	0	0	0
8443160000	Flexographic printing machinery	0	0	0	0
8443170000	Gravure printing machinery	0	0	0	0
8443191000	Textile printing machines	0	0	0	0
8443192000	Other printing machines of a type used for printing a repetitive design, repetitve words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	0	0	0	0
8443199000	Other	0	0	0	0
8443311010	Laser beam printer	0	0	0	0
8443311020	Dot-matrix printer	0	0	0	0
8443311030	ink-jet printer	0	0	0	0
8443311090	Other	0	0	0	0
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	0	0	0
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	0	0
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0	0	0
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	0	0	0	0
8443321010	Laser beam printer	0	0	0	0
8443321020	Dot-matrix printer	0	0	0	0
8443321030	Ink-jet printer	0	0	0	0
8443321090	Other	0	0	0	0
8443322000	Facsimile machine	0	0	0	0
8443323000	Teleprinters	0	0	0	0
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	0	0
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0	0	0
8443325010	For the purpose of semiconductor manufacturing	0	0	0	0
8443325090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8443391010	For the purpose of semiconductor manufacturing	0	0	0	0
8443391090	Other	0	0	0	0
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	0	0	0
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0	0	0
8443393010	Incorporating an optical system	0	0	0	0
8443393020	Of the contact type	0	0	0	0
8443394000	Thermo-copying apparatus	0	0	0	0
8443399000	Other	0	0	0	0
8443911010	Automatic feeders	0	0	0	0
8443911020	Folders, gummers, preforators and staplers	0	0	0	0
8443911030	Serial numbering machines	0	0	0	0
8443911090	Other	0	0	0	0
8443919000	Other	0	0	0	0
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	0	0	0
8443992000	Of facsimile machines	0	0	0	0
8443993000	Of teleprinters	0	0	0	0
8443994010	Automatic document feeders	0	0	0	0
8443994020	Paper feeders	0	0	0	0
8443994030	Sorters	0	0	0	0
8443994090	Others	0	0	0	0
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	0	0	0	0
8443999000	Other	0	0	0	0
8444001000	Machines for extruding man-made textiles	0	0	0	0
8444002000	Machines for drawing man-made textiles	0	0	0	0
8444003000	Machines for texturing man-made textiles	0	0	0	0
8444004000	Machines for cutting man-made textiles	0	0	0	0
8444009000	Other	0	0	0	0
8445110000	Carding machines	0	0	0	0
8445120000	Combing machines	0	0	0	0
8445130000	Drawing or roving machines	0	0	0	0
8445191000	Blowing and mixing machines	0	0	0	0
8445192000	Lap machines	0	0	0	0
8445193000	Cotton gin	0	0	0	0
8445199000	Other	0	0	0	0
8445201010	Fine spinning frames	0	0	0	0
8445201090	Other	0	0	0	0
8445202010	Fine spinning frames	0	0	0	0
8445202090	Other	0	0	0	0
8445203000	For silk	0	0	0	0
8445209000	Other	0	0	0	0
8445301000	For filament yarns	0	0	0	0
8445302000	For spun yarns	0	0	0	0
8445309000	Other	0	0	0	0
8445401000	Cones winders	0	0	0	0
8445402000	Cheeses winders	0	0	0	0
8445409000	Other	0	0	0	0
8445901000	Warping machines	0	0	0	0
8445902000	Warp sizing machines	0	0	0	0
8445903000	Drawing-in machines	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8445904000	Warp tying-in machines	0	0	0	0
8445909000	Other	0	0	0	0
8446100000	For weaving fabrics of a width not exceeding 30 cm	0	0	0	0
8446211000	For cotton	0	0	0	0
8446212000	For wool	0	0	0	0
8446213000	For silk	0	0	0	0
8446219000	Other	0	0	0	0
8446290000	Other	0	0	0	0
8446301010	For cotton	0	0	0	0
8446301020	For silk	0	0	0	0
8446301030	For towel	0	0	0	0
8446301090	Other	0	0	0	0
8446302010	For cotton	0	0	0	0
8446302020	For silk	0	0	0	0
8446302030	For towel	0	0	0	0
8446302090	Other	0	0	0	0
8446303010	For cotton	0	0	0	0
8446303020	For silk	0	0	0	0
8446303030	For towel	0	0	0	0
8446303090	Other	0	0	0	0
8446309010	For cotton	0	0	0	0
8446309020	For silk	0	0	0	0
8446309030	For towel	0	0	0	0
8446309090	Other	0	0	0	0
8447111000	Stocking knitting machines	0	0	0	0
8447119000	Other	0	0	0	0
8447120000	With cylinder diameter exceeding 165 ㎜	0	0	0	0
8447201010	Hand-knitting machines (including semi-automatic flat knitting machines)	0	0	0	0
8447201020	Automatic flat knitting machines	0	0	0	0
8447201090	Other	0	0	0	0
8447202010	Raschel knitting machines	0	0	0	0
8447202020	Tricot knitting machines	0	0	0	0
8447202090	Other	0	0	0	0
8447209000	Other	0	0	0	0
8447901000	Lace machines	0	0	0	0
8447902010	Automatic embroidery machines	0	0	0	0
8447902090	Other	0	0	0	0
8447903000	Machines for making knotted net	0	0	0	0
8447909000	Other	0	0	0	0
8448111000	Dobbies	0	0	0	0
8448112000	Jacquards	0	0	0	0
8448113000	Card punching machines	0	0	0	0
8448119000	Other	0	0	0	0
8448191000	Warp beam stands or creels	0	0	0	0
8448192000	Automatic stop motions	0	0	0	0
8448193000	Warp tyers	0	0	0	0
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	0	0	0	0
8448199090	Other	0	0	0	0
8448201000	Extruding nipples	0	0	0	0
8448209000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8448310000	Card clothing	0	0	0	0
8448321000	For carding machine(excluding garnet wires)	0	0	0	0
8448329000	Other	0	0	0	0
8448331000	Spindle flyers	0	0	0	0
8448339010	Spindle	0	0	0	0
8448339020	Spinning ring	0	0	0	0
8448339030	Ring travellers	0	0	0	0
8448391000	Warp beams	0	0	0	0
8448399000	Other	0	0	0	0
8448420000	Reeds for looms, healds and heald-frames	0	0	0	0
8448491000	Shuttles	0	0	0	0
8448499000	Other	0	0	0	0
8448511000	Hoisery needles	0	0	0	0
8448512000	Needles for embroidery machines	0	0	0	0
8448513000	Needles for lace machines	0	0	0	0
8448519000	Other	0	0	0	0
8448590000	Other	0	0	0	0
8449001010	Machinery for making felt hats	0	0	0	0
8449001090	Other	0	0	0	0
8449002000	Bolcks for making hats	0	0	0	0
8449009000	Parts	0	0	0	0
8450110000	Fully-automatic machines	0	0	0	0
8450120000	Other machines, with built-in centrifugal drier	0	0	0	0
8450190000	Other	0	0	0	0
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	0	0	0	0
8450900000	Parts	0	0	0	0
8451100000	Dry-cleaning machines	0	0	0	0
8451210000	Each of a dry linen capacity not exceeding 10 kg	0	0	0	0
8451290000	Other	0	0	0	0
8451301000	Steam presses	0	0	0	0
8451309000	Other	0	0	0	0
8451401000	Washing machines	0	0	0	0
8451402000	Bleaching machines	0	0	0	0
8451403000	Dyeing machines	0	0	0	0
8451501000	Reeling, unreeling machines	0	0	0	0
8451502000	Cutting machines	0	0	0	0
8451509000	Other	0	0	0	0
8451801000	Heat treating machines	0	0	0	0
8451802000	Stentering machines	0	0	0	0
8451803000	Mercerising machines	0	0	0	0
8451809010	Shrinking machines	0	0	0	0
8451809020	Coating or impregnating machines	0	0	0	0
8451809030	Raising machines	0	0	0	0
8451809040	Padding machines	0	0	0	0
8451809090	Other	0	0	0	0
8451901000	Of dry cleaning machines	0	0	0	0
8451902000	Of drying machines	0	0	0	0
8451909000	Other	0	0	0	0
8452101010	For straight stitch	0	0	0	0
8452101020	For zigzag stitch	0	0	0	0
8452101030	Of free arm type	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8452101090	Other	0	0	0	0
8452102000	Of manual type	0	0	0	0
8452211000	For manufacturing shoes	0	0	0	0
8452212000	For sewing sacks	0	0	0	0
8452213000	For sewing leather or other thick stuffs	0	0	0	0
8452214000	For sewing furs	0	0	0	0
8452219000	Other	0	0	0	0
8452291000	For manufacturing shoes	0	0	0	0
8452292000	For sewing sacks	0	0	0	0
8452293000	For sewing leather or other thick stuffs	0	0	0	0
8452294000	For sewing furs	0	0	0	0
8452299000	Other	0	0	0	0
8452300000	Sewing machine needles	0	0	0	0
8452901000	Furniture, bases and covers for sewing machines and parts thereof	0	0	0	0
8452909000	Other parts of sewing machines	0	0	0	0
8453101000	Machinery for preparing hides, skins or leather	0	0	0	0
8453102000	Machinery for tanning hides, skins or leather	0	0	0	0
8453103000	Machinery for working hides, skins or leather	0	0	0	0
8453201000	Machinery for making footwear	0	0	0	0
8453202000	Machinery for repairing footwear	0	0	0	0
8453800000	Other machinery	0	0	0	0
8453900000	Parts	0	0	0	0
8454100000	Converters	0	0	0	0
8454200000	Ingot moulds and ladles	0	0	0	0
8454301010	Die-casting machines	0	0	0	0
8454301090	Other	0	0	0	0
8454309000	Other	0	0	0	0
8454901000	Of converters	0	0	0	0
8454909000	Other	0	0	0	0
8455100000	Tube mills	0	0	0	0
8455210000	Hot or combination hot and cold	0	0	0	0
8455220000	Cold	0	0	0	0
8455301000	Of casting	0	0	0	0
8455302000	Of forging	0	0	0	0
8455309000	Other	0	0	0	0
8455900000	Other parts	0	0	0	0
8456103000	Operated by laser processes	0	0	0	0
8456109000	Other	0	0	0	0
8456200000	Operated by ultrasonic processes	0	0	0	0
8456301010	Wire cut electric discharge machine	0	0	0	0
8456301090	Other	0	0	0	0
8456309000	Other	0	0	0	0
8456901000	Water-jet cutting machines	0	0	0	0
8456909000	Other	0	0	0	0
8457101000	Of vertical type	0	0	0	0
8457102000	Of horizontal type	0	0	0	0
8457103000	Of double column type	0	0	0	0
8457109000	Other	0	0	0	0
8457200000	Unit construction machines (single station)	0	0	0	0
8457300000	Multi-station transfer machines	0	0	0	0
8458110000	Numerically controlled	0	0	0	0
8458190000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8458910000	Numerically controlled	0	0	0	0
8458990000	Other	0	0	0	0
8459100000	Way-type unit head machines	0	0	0	0
8459210000	Numerically controlled	0	0	0	0
8459291000	Radial drilling machines	0	0	0	0
8459292000	Upright drilling machines	0	0	0	0
8459293000	Multi-spindle drilling machines	0	0	0	0
8459299000	Other	0	0	0	0
8459310000	Numerically controlled	0	0	0	0
8459390000	Other	0	0	0	0
8459401000	Jig boring machines	0	0	0	0
8459402000	Horizontal boring machines	0	0	0	0
8459409000	Other	0	0	0	0
8459510000	Numerically controlled	0	0	0	0
8459590000	Other	0	0	0	0
8459611000	Bed type milling machines	0	0	0	0
8459612000	Planing milling machines	0	0	0	0
8459619000	Other	0	0	0	0
8459691000	Bed type milling machines	0	0	0	0
8459692000	Planing milling machines	0	0	0	0
8459693000	Universal tool milling machines	0	0	0	0
8459694000	Profile milling machines	0	0	0	0
8459699000	Other	0	0	0	0
8459701000	Tapping machines	0	0	0	0
8459709000	Other threading machines	0	0	0	0
8460110000	Numerically controlled	0	0	0	0
8460190000	Other	0	0	0	0
8460211000	Cylindrical grinders	0	0	0	0
8460212000	Internal grinders	0	0	0	0
8460213000	Centerless grinders	0	0	0	0
8460214000	Profile grinders	0	0	0	0
8460219000	Other	0	0	0	0
8460291000	Cylindrical grinders	0	0	0	0
8460292000	Internal grinders	0	0	0	0
8460293000	Centerless grinders	0	0	0	0
8460294000	Profile grinders	0	0	0	0
8460299000	Other	0	0	0	0
8460310000	Numerically controlled	0	0	0	0
8460390000	Other	0	0	0	0
8460401000	Honing machines	0	0	0	0
8460402000	Lapping machines	0	0	0	0
8460900000	Other	0	0	0	0
8461200000	Shaping or slotting machines	0	0	0	0
8461300000	Broaching machines	0	0	0	0
8461401010	Numerically controlled	0	0	0	0
8461401090	Other	0	0	0	0
8461402000	Gear grinding or gear finishing machines	0	0	0	0
8461500000	Sawing or cutting-off machines	0	0	0	0
8461900000	Other	0	0	0	0
8462101000	Air hammer	0	0	0	0
8462109000	Other	0	0	0	0
8462210000	Numerically controlled	0	0	0	0
8462290000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8462310000	Numerically controlled	0	0	0	0
8462390000	Other	0	0	0	0
8462411000	Punching machines (including combined shearing machines)	0	0	0	0
8462412000	Notching machines	0	0	0	0
8462491000	Punching machines (including combined shearing machines)	0	0	0	0
8462492000	Notching machines	0	0	0	0
8462911000	Of the maximum pressure not more than 100 metric tons	0	0	0	0
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	0	0	0	0
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	0	0	0	0
8462914000	Of the maximum pressure more than 1000 metric tons	0	0	0	0
8462991010	Of the maximum pressure not more than 30 metric tons	0	0	0	0
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	0	0	0	0
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	0	0	0	0
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	0	0	0	0
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	0	0	0	0
8462991090	Other	0	0	0	0
8462999000	Other	0	0	0	0
8463100000	Draw-benches for bars, tubes, profiles, wire or the like	0	0	0	0
8463200000	Thread rolling machines	0	0	0	0
8463300000	Machines for working wire	0	0	0	0
8463900000	Other	0	0	0	0
8464100000	Sawing machines	0	0	0	0
8464201000	For working optical or spectacle glass	0	0	0	0
8464202000	For working other glass	0	0	0	0
8464209000	Other	0	0	0	0
8464901000	Machine-tools for cold working glass	0	0	0	0
8464902000	Machine-tools for working concrete	0	0	0	0
8464903000	Machine-tools for working ceramics	0	0	0	0
8464909000	Other	0	0	0	0
8465101000	For working wood	0	0	0	0
8465109000	Other	0	0	0	0
8465911000	For working wood	0	0	0	0
8465919000	Other	0	0	0	0
8465921000	For working wood	0	0	0	0
8465929000	Other	0	0	0	0
8465931000	For working wood	0	0	0	0
8465939000	Other	0	0	0	0
8465941000	For working wood	0	0	0	0
8465949000	Other	0	0	0	0
8465951000	For working wood	0	0	0	0
8465959000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8465961000	For working wood	0	0	0	0
8465969000	Other	0	0	0	0
8465991000	For working wood	0	0	0	0
8465999000	Other	0	0	0	0
8466100000	Tool holders and self-opening dieheads	0	0	0	0
8466201000	For aircrafts	0	0	0	0
8466209000	Other	0	0	0	0
8466300000	Dividing heads and other special attachments for machine-tools	0	0	0	0
8466910000	For machines of heading 84.64	0	0	0	0
8466920000	For machines of heading 84.65	0	0	0	0
8466930000	For machines of headings 84.56 to 84.61	0	0	0	0
8466940000	For machines of heading 84.62 or 84.63	0	0	0	0
8467111000	Rock drillers	0	0	0	0
8467112000	Screw drivers	0	0	0	0
8467113000	Grinders	0	0	0	0
8467114000	Impact wrench	0	0	0	0
8467115000	Drill	0	0	0	0
8467119000	Other	0	0	0	0
8467191000	Rock drillers	0	0	0	0
8467199000	Other	0	0	0	0
8467210000	Drills of all kinds	0	0	0	0
8467220000	Saws	0	0	0	0
8467290000	Other	0	0	0	0
8467810000	Chain saws	0	0	0	0
8467891010	Of subheading 8430.49 or 8479.10	0	0	0	0
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	0	0	0	0
8467891090	Other	0	0	0	0
8467899000	Other	0	0	0	0
8467910000	Of chain saws	0	0	0	0
8467920000	Of pneumatic tools	0	0	0	0
8467990000	Other	0	0	0	0
8468100000	Hand-held blow pipes	0	0	0	0
8468201000	Gas welding machines	0	0	0	0
8468202000	Gas automatic cutting machines	0	0	0	0
8468209000	Other	0	0	0	0
8468800000	Other machinery and apparatus	0	0	0	0
8468900000	Parts	0	0	0	0
8469001010	Word-processing machines	0	0	0	0
8469001020	Automatic typewriters	0	0	0	0
8469002000	Other typewriters, electric	0	0	0	0
8469003000	Other typewriters, non-electric	0	0	0	0
8470103010	Less than 17 digits	0	0	0	0
8470103020	Not less than 17 digits	0	0	0	0
8470104010	Of subheading 8472.90.9000	0	0	0	0
8470104090	Other	0	0	0	0
8470211000	Less than 17 digits	0	0	0	0
8470212000	Not less than 17 digits	0	0	0	0
8470290000	Other	0	0	0	0
8470300000	Other calculating machines	0	0	0	0
8470500000	Cash registers	0	0	0	0
8470901000	Postage-franking machines	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8470902000	Ticket-issuing machines	0	0	0	0
8470903000	Accounting machines	0	0	0	0
8470909000	Other	0	0	0	0
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0	0	0
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0	0	0
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0	0	0
8471419000	Other	0	0	0	0
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0	0	0
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0	0	0
8471491090	Other	0	0	0	0
8471499000	Other	0	0	0	0
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	0	0	0
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	0	0	0
8471509000	Other	0	0	0	0
8471601010	Character (mark) readers	0	0	0	0
8471601020	Key entry system	0	0	0	0
8471601030	Mouse	0	0	0	0
8471601040	Scanners	0	0	0	0
8471601090	Other	0	0	0	0
8471602000	Output units	0	0	0	0
8471603020	Videotex or teletex	0	0	0	0
8471603030	Voice input output devices	0	0	0	0
8471603090	Other	0	0	0	0
8471701000	Main storage units (RAM & ROM)	0	0	0	0
8471702010	Floppy disk drive	0	0	0	0
8471702020	Hard disk drive	0	0	0	0
8471702031	Compact disc drive	0	0	0	0
8471702032	Digital video disc drive	0	0	0	0
8471702033	Blu-ray disk drive	0	0	0	0
8471702039	Others	0	0	0	0
8471702090	Other	0	0	0	0
8471709000	Other	0	0	0	0
8471800000	Other units of automatic data processing machines	0	0	0	0
8471900000	Other	0	0	0	0
8472100000	Duplicating machines	0	0	0	0
8472301000	Letters sorting machines	0	0	0	0
8472302000	Machines for cancelling postage stamps	0	0	0	0
8472309000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8472901010	Automatic banknote or coin dispensers	0	0	0	0
8472901020	Automatic banknote or coin receiving machines	0	0	0	0
8472901040	Automatic banknote or coin dispencing and receiving machines	0	0	0	0
8472901050	Coin-counting or wrapping machines	0	0	0	0
8472901090	Other	0	0	0	0
8472902000	Automatic sheet making machines for duplicating and printing	0	0	0	0
8472903000	Ticket-issuing machines	0	0	0	0
8472904000	Pencil-sharpening machines	0	0	0	0
8472905000	Paper shredders	0	0	0	0
8472906000	Addressing machines and address plate embossing machines	0	0	0	0
8472909000	Other	0	0	0	0
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	0	0	0
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	0	0	0
8473109000	Other	0	0	0	0
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0	0	0
8473291000	Of machines of subheading 8470.30	0	0	0	0
8473293000	Of machines of subheading 8470.50	0	0	0	0
8473294000	Of machines of subheading 8470.90	0	0	0	0
8473301000	Magnetic head	0	0	0	0
8473302000	Main board, designed to be equipped with microprocessor unit	0	0	0	0
8473303000	Case for computer	0	0	0	0
8473304010	Sound Cards	0	0	0	0
8473304020	Video Cards	0	0	0	0
8473304030	Multimedia Cards	0	0	0	0
8473304050	Communication Interface Cards	0	0	0	0
8473304060	DRAM Modules	0	0	0	0
8473304090	Others	0	0	0	0
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	0	0	0
8473309090	Other	0	0	0	0
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	0	0	0
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	0	0	0
8473409000	Other	0	0	0	0
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0	0	0
8473509000	Other	0	0	0	0
8474100000	Sorting, screening, separating or washing machines	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	0	0	0
8474209000	Other	0	0	0	0
8474311000	Batcher plants	0	0	0	0
8474319000	Other	0	0	0	0
8474321000	Asphalt plants	0	0	0	0
8474329000	Other	0	0	0	0
8474390000	Other	0	0	0	0
8474801000	Machines for forming foundry moulds of sands	0	0	0	0
8474802000	Machinery for agglomerating, moulding or shaping	0	0	0	0
8474809000	Other	0	0	0	0
8474900000	Parts	0	0	0	0
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0	0	0	0
8475210000	Machines for making optical fibres and preforms thereof	0	0	0	0
8475291000	For the manufacture of plate glass	0	0	0	0
8475292000	For the manufacture of glass-bottle	0	0	0	0
8475299000	Other	0	0	0	0
8475901000	Of machines for the manufacture of plate glass	0	0	0	0
8475909000	Other	0	0	0	0
8476210000	Incorporating heating or refrigerating devices	0	0	0	0
8476290000	Other	0	0	0	0
8476811000	For selling foods	0	0	0	0
8476819000	Other	0	0	0	0
8476891000	For selling foods	0	0	0	0
8476893000	For selling cigarettes	0	0	0	0
8476894000	For money-changing	0	0	0	0
8476899000	Other	0	0	0	0
8476900000	Parts	0	0	0	0
8477101000	For rubber-industry	0	0	0	0
8477102000	For plastic-industry	0	0	0	0
8477201000	For rubber-industry	0	0	0	0
8477202000	For plastic-industry	0	0	0	0
8477300000	Blow moulding machines	0	0	0	0
8477400000	Vacuum moulding machines and other thermoforming machines	0	0	0	0
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	0	0	0
8477590000	Other	0	0	0	0
8477800000	Other machinery	0	0	0	0
8477900000	Parts	0	0	0	0
8478100000	Machinery	0	0	0	0
8478900000	Parts	0	0	0	0
8479101000	Mortar or concrete spreading machines	0	0	0	0
8479102000	Others road making machines	0	0	0	0
8479109000	Others	0	0	0	0
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	0	0	0
8479300000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	wood or cork				
8479400000	Rope or cable-making machines	0	0	0	0
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	0	0	0	0
8479502000	Of Subheading 8479.89.9080	0	0	0	0
8479509000	Other	0	0	0	0
8479600000	Evaporative air coolers	0	0	0	0
8479710000	Of a kind used in airports	0	0	0	0
8479790000	Other	0	0	0	0
8479811000	Metal scouring machines	0	0	0	0
8479812010	For the purpose of semiconductor manufacturing	0	0	0	0
8479812090	Other	0	0	0	0
8479813000	Winding machines	0	0	0	0
8479814000	Insulating or protective material covering machines	0	0	0	0
8479819000	Other	0	0	0	0
8479821000	Mixers	0	0	0	0
8479822000	Crushers and grinders	0	0	0	0
8479823000	Homogenisers	0	0	0	0
8479824000	Agitators	0	0	0	0
8479829000	Other	0	0	0	0
8479891010	Air purifiers (having funtions of humidifying and dehumidifying)	0	0	0	0
8479891090	Other	0	0	0	0
8479899010	Presses or extruding machines	0	0	0	0
8479899020	Machines and appliances for ships or fishing industry	0	0	0	0
8479899030	Eyeletting or tubular rivetting machines	0	0	0	0
8479899040	Automatic magnetic tape assembling machines	0	0	0	0
8479899050	Coating machines	0	0	0	0
8479899060	Auto-door operators	0	0	0	0
8479899080	Automatic winding machines for fishing	0	0	0	0
8479899091	For vehicles of Chapter 87	0	0	0	0
8479899092	Surface mount machines for electronic parts	0	0	0	0
8479899099	Other	0	0	0	0
8479901010	Of air coolers (including parts of carcoolers)	0	0	0	0
8479901020	Of machines and mechanical appliances of the household type	0	0	0	0
8479901030	Of vehicles of Chapter 87	0	0	0	0
8479902000	Of those specified in subheading 8479.89.9080	0	0	0	0
8479903000	Of machines and mechanical appliances for making semi-con ductor devices	0	0	0	0
8479904000	Of subheading 8479.7	0	0	0	0
8479909010	Of machinery for public works, building or the like	0	0	0	0
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	0	0	0
8479909030	Of rope or cable-making machines	0	0	0	0
8479909040	Of machines and appliances for treating metal	0	0	0	0
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8479909060	Of presses or extruding machines	0	0	0	0
8479909070	Of machines and appliances of ships or fishing industry	0	0	0	0
8479909080	Of automatic magnetic tape assembling machines	0	0	0	0
8479909090	Other	0	0	0	0
8480100000	Moulding boxes for metal foundry	0	0	0	0
8480200000	Mould bases	0	0	0	0
8480300000	Moulding patterns	0	0	0	0
8480410000	Injection or compression types	0	0	0	0
8480490000	Other	0	0	0	0
8480500000	Moulds for glass	0	0	0	0
8480600000	Moulds for mineral materials	0	0	0	0
8480710000	Injection or compression types	0	0	0	0
8480790000	Other	0	0	0	0
8481100000	Pressure-reducing valves	0	0	0	0
8481201000	Valves for oleohydraulic transmissions	0	0	0	0
8481202000	Valves for pneumatic transmissions	0	0	0	0
8481300000	Check (nonreturn) valves	0	0	0	0
8481400000	Safety or relief valves	0	0	0	0
8481801010	Electrically operated	0	0	0	0
8481801020	Hydraulic pressure operated	0	0	0	0
8481801030	Other automatically controlled	0	0	0	0
8481801090	Other	0	0	0	0
8481802000	Taps, cocks and traps	0	0	0	0
8481809000	Other	0	0	0	0
8481901000	Actuators	0	0	0	0
8481909000	Other	0	0	0	0
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	0	0	0	0
8482300000	Spherical roller bearings	0	0	0	0
8482400000	Needle roller bearings	0	0	0	0
8482500000	Other cylindrical roller bearings	0	0	0	0
8482800000	Other, including combined ball/roller bearings	0	0	0	0
8482910000	Balls, needles and rollers	0	0	0	0
8482990000	Other	0	0	0	0
8483101000	For aircrafts	0	0	0	0
8483109010	For vehicles of Chapter 87	0	0	0	0
8483109090	Other	0	0	0	0
8483201000	For aircrafts	0	0	0	0
8483209000	Other	0	0	0	0
8483301000	For aircrafts	0	0	0	0
8483309000	Other	0	0	0	0
8483401010	Roller screws	0	0	0	0
8483401090	Other	0	0	0	0
8483409010	Gear	0	0	0	0
8483409020	Gear boxes	0	0	0	0
8483409030	Automatic transmissions	0	0	0	0
8483409041	For vehicles of Chapter 87	0	0	0	0
8483409049	Other	0	0	0	0
8483409090	Other	0	0	0	0
8483501000	For aircrafts	0	0	0	0
8483509000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8483601000	For aircrafts	0	0	0	0
8483602000	For wind-powered generators	0	0	0	0
8483609000	Other	0	0	0	0
8483901000	For aircrafts	0	0	0	0
8483902000	For wind-powered generators	0	0	0	0
8483909000	Other	0	0	0	0
8484101000	For vehicles of Chapter 87	0	0	0	0
8484109000	Other	0	0	0	0
8484200000	Mechanical seals	0	0	0	0
8484900000	Other	0	0	0	0
8486101000	Spin dryers by centrifugal process	0	0	0	0
8486102000	Apparatus for growing or pulling monocrystal boules	0	0	0	0
8486103010	Machines for sawing monocrystal boules into slices	0	0	0	0
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	0	0	0
8486103090	Other	0	0	0	0
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	0	0	0
8486104019	Other	0	0	0	0
8486104021	Apparatus for stripping or cleaning wafers	0	0	0	0
8486104029	Other	0	0	0	0
8486105010	Resistance heated furnaces and ovens	0	0	0	0
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	0	0	0
8486105030	Other furnaces and ovens	0	0	0	0
8486109000	Other	0	0	0	0
8486201000	Spin dryers by centrifugal process	0	0	0	0
8486202100	Resistance heated furnaces and ovens	0	0	0	0
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	0	0	0
8486202290	Other	0	0	0	0
8486202310	Apparatus for rapid heating of semiconductor wafers	0	0	0	0
8486202390	Other	0	0	0	0
8486203000	Ion implanters for doping semiconductor materials	0	0	0	0
8486204000	Machines for depositing membrance or sputtering metal on semiconductor wafers	0	0	0	0
8486205110	For semiconductor leads	0	0	0	0
8486205190	Other	0	0	0	0
8486205910	For semiconductor leads	0	0	0	0
8486205990	Other	0	0	0	0
8486206010	Direct write-on-semiconductor wafer apparatus	0	0	0	0
8486206020	Step and repeat aligners	0	0	0	0
8486206090	Other	0	0	0	0
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0	0	0
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	0	0	0
8486208120	Machines for working any material by removal of material in the production of semiconductor	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	wafers				
8486208190	Other	0	0	0	0
8486208410	For dry-etching patterns on semiconductor materials	0	0	0	0
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	0	0	0
8486208490	Other	0	0	0	0
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0	0	0
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	0	0	0
8486209190	Other	0	0	0	0
8486209200	Machines of coating and developing or stabilizing photoresist	0	0	0	0
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	0	0	0
8486209320	Dicing machines for scribing or scoring semiconductor wafers	0	0	0	0
8486209390	Other	0	0	0	0
8486209400	Machine for washing wafers, carrier or tube	0	0	0	0
8486209500	Machine for mounting tape on semiconductor wafers	0	0	0	0
8486209600	Machine for sawing semiconductor wafer into chips	0	0	0	0
8486209900	Other	0	0	0	0
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	0	0	0
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	0	0	0
8486303010	Operated by laser or other light or photon beam processes	0	0	0	0
8486303020	Operated by ultrasonic processes	0	0	0	0
8486303030	Operated by electro-discharge processes	0	0	0	0
8486303042	Dry etchers for manufacturing organic light emitting diodes(OLED)	0	0	0	0
8486303043	Other dry etchers	0	0	0	0
8486303049	Other	0	0	0	0
8486304010	Grinding or polishing machines	0	0	0	0
8486304090	Other	0	0	0	0
8486305011	For manufacturing organic light emitting diodes(OLED)	0	0	0	0
8486305019	Other	0	0	0	0
8486305020	Coating and developing machines	0	0	0	0
8486305041	Operated by physical method	0	0	0	0
8486305042	Operated by chemical method	0	0	0	0
8486305049	Other	0	0	0	0
8486305051	Operated by physical method	0	0	0	0
8486305052	Operated by chemical method	0	0	0	0
8486305059	Other	0	0	0	0
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8486306020	Scribing machines	0	0	0	0
8486306030	Panel assembler	0	0	0	0
8486306090	Other	0	0	0	0
8486307000	Centrifuges, including centrifugal dryers	0	0	0	0
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	0	0	0	0
8486309020	Robots for making flat panel displays	0	0	0	0
8486309090	Other	0	0	0	0
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0	0	0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	0	0	0
8486401030	Machines of coating and developing or stabilizing photoresist	0	0	0	0
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	0	0	0	0
8486401090	Other	0	0	0	0
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	0	0	0
8486402020	Machines for inserting or removing semiconductor devices	0	0	0	0
8486402031	Encapsulation equipment for assembly of semiconductors	0	0	0	0
8486402039	Other	0	0	0	0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	0	0	0	0
8486402050	Apparatus designed to bond or detach wafer on ceramic block	0	0	0	0
8486402070	Moulds for rubber or plastics of injection or compression types	0	0	0	0
8486402080	Machine for bonding semiconductor die, washing wafers, carrier or tube	0	0	0	0
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	0	0	0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	0	0	0	0
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	0	0	0	0
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	0	0	0
8486402095	Resistance heated electric furnaces and ovens	0	0	0	0
8486402099	Other	0	0	0	0
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	and other material for semiconductor devices				
8486403090	Other	0	0	0	0
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	0	0	0
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	0	0	0	0
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	0	0	0
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	0	0	0	0
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	0	0	0
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	0	0	0	0
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or 8486.30.6090	0	0	0	0
8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090, 8486.40.4011, 8486.40.4012 or 8486.40.4020	0	0	0	0
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2061, 8486.40.2062, 8486.40.2063, 8486.40.2092, 8486.40.2093, 8486.40.2099 or 8486.40.9000	0	0	0	0
8487100000	Ships' or boats' propellers and blades therefor	0	0	0	0
8487901000	For vehicles of Chapter 87	0	0	0	0
8487909010	Oil seal rings	0	0	0	0
8487909090	Other	0	0	0	0
8501101000	DC motors	0	0	0	0
8501102000	AC motors	0	0	0	0
8501103000	Universal AC/DC motors	0	0	0	0
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	0	0	0	0
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	0	0	0	0
8501203000	Of an output exceeding 750 W	0	0	0	0
8501311010	Of an output not exceeding 100 W	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8501311090	Other	0	0	0	0
8501312000	DC generators	0	0	0	0
8501321000	DC motors	0	0	0	0
8501322000	DC generators	0	0	0	0
8501331000	DC motors	0	0	0	0
8501332000	DC generators	0	0	0	0
8501341000	DC motors	0	0	0	0
8501342000	DC generators	0	0	0	0
8501401000	Of an output not exceeding 100 W	0	0	0	0
8501402000	Of an output exceeding 100 W but not exceeding 750 W	0	0	0	0
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	0	0	0	0
8501404000	Of an output exceeding 75 kW	0	0	0	0
8501510000	Of an output not exceeding 750 W	0	0	0	0
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	0	0	0	0
8501531000	Of an output not exceeding 375 kW	0	0	0	0
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	0	0	0	0
8501534000	Of an output exceeding 1500 kW	0	0	0	0
8501611000	Of an output not exceeding 750 VA	0	0	0	0
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	0	0	0	0
8501620000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	0	0	0
8501631000	Not less than an output equivalant to 400 kW	0	0	0	0
8501639000	Other	0	0	0	0
8501640000	Of an output exceeding 750 kVA	0	0	0	0
8502111000	Of an output not exceeding 750 VA	0	0	0	0
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	0	0	0	0
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	0	0	0
8502131010	Not less than an output equivalant to 400 kW	0	0	0	0
8502131090	Other	0	0	0	0
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	0	0	0
8502134000	Of an output exceeding 3500 kVA	0	0	0	0
8502201000	Of an output not exceeding 75 kVA	0	0	0	0
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	0	0	0
8502203010	Not less than an output equivalant to 400 kW	0	0	0	0
8502203090	Other	0	0	0	0
8502204000	Of an output exceeding 750 kVA	0	0	0	0
8502311000	Of an output not exceeding 75 kVA	0	0	0	0
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	0	0	0
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	0	0	0	0
8502314000	Of an output exceeding 750 kVA	0	0	0	0
8502391000	Of an output not exceeding 75 kVA	0	0	0	0
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	0	0	0	0
8502394000	Of an output exceeding 750 kVA	0	0	0	0
8502400000	Electric rotary converters	0	0	0	0
8503001000	Of motors	0	0	0	0
8503002010	For wind-powered generators	0	0	0	0
8503002090	Other	0	0	0	0
8503003000	Of rotary converters	0	0	0	0
8504101010	Rated at not more than 1 A	0	0	0	0
8504101020	Rated at more than 1 A but not more than 20 A	0	0	0	0
8504102000	Rated at more than 20 A but not more than 60 A	0	0	0	0
8504103000	Rated at more than 60 A	0	0	0	0
8504211000	Instrument transformers	0	0	0	0
8504219010	Having a power handling capacity not exceeding 100 kVA	0	0	0	0
8504219020	Having a power handling capacity exceeding 100 kVA but not exceeding 650 kVA	0	0	0	0
8504221000	Instrument transformers	0	0	0	0
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	0	0	0	0
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	0	0	0	0
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	0	0	0	0
8504230000	Having a power handling capacity exceeding 10,000 kVA	0	0	0	0
8504311000	Instrument transformers	0	0	0	0
8504312000	Voltage regulators	0	0	0	0
8504319010	Having a power handling capacity not exceeding 100 VA	0	0	0	0
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	0	0	0	0
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	0	0	0	0
8504321000	Instrument transformers	0	0	0	0
8504322000	Voltage regulators	0	0	0	0
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	0	0	0	0
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	0	0	0	0
8504331000	Instrument transformers	0	0	0	0
8504332000	Voltage regulators	0	0	0	0
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	0	0	0	0
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	0	0	0	0
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	0	0	0	0
8504341000	Instrument transformers	0	0	0	0
8504342000	Voltage regulators	0	0	0	0
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	0	0	0	0
8504349030	Having a power handling capacity exceeding	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	2,000 kVA				
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504401090	Other	0	0	0	0
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504402019	Other	0	0	0	0
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504402099	Other	0	0	0	0
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504403090	Other	0	0	0	0
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504404090	Other	0	0	0	0
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504405090	Other	0	0	0	0
8504409011	For automatic data processing machines	0	0	0	0
8504409019	Other	0	0	0	0
8504409091	For telecommunication apparatus	0	0	0	0
8504409099	Other	0	0	0	0
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504501090	Other	0	0	0	0
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504502090	Other	0	0	0	0
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0	0	0
8504509090	Other	0	0	0	0
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data machines and units thereof and telecommunication apparatus	0	0	0	0
8504909000	Other	0	0	0	0
8505111000	Of alnico	0	0	0	0
8505119000	Other	0	0	0	0
8505191000	Of iron oxide	0	0	0	0
8505199000	Other	0	0	0	0
8505200000	Electro-magnetic couplings, clutches and brakes	0	0	0	0
8505901000	Electro-magnets	0	0	0	0
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	0	0	0	0
8505903000	Electro-magnetic lifting heads	0	0	0	0
8505909000	Parts	0	0	0	0
8506109000	Other	0	0	0	0
8506300000	Mercuric oxide	0	0	0	0
8506400000	Silver oxide	0	0	0	0
8506500000	Lithium	0	0	0	0
8506600000	Air-Zinc	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8506801000	Zinc oxide	0	0	0	0
8506809000	Other	0	0	0	0
8506900000	Parts	0	0	0	0
8507100000	Lead-acid, of a kind used for starting piston engines	0	0	0	0
8507200000	Other lead-acid accumulators	0	0	0	0
8507300000	Nickel-cadmium	0	0	0	0
8507400000	Nickel-iron	0	0	0	0
8507500000	Nickel-metal hydride	0	0	0	0
8507600000	Lithium-ion	0	0	0	0
8507803000	Lithium polymer	0	0	0	0
8507809000	Other	0	0	0	0
8507901000	Seperators	0	0	0	0
8507909000	Other	0	0	0	0
8508110000	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ	0	0	0	0
8508191000	Of a kind used for domestic purposes	0	0	0	0
8508199000	Other	0	0	0	0
8508600000	Other vacuum cleaners	0	0	0	0
8508701000	Of subheading 8508.11.0000 or 8508.19.1000	0	0	0	0
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	0	0	0	0
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	0	0	0	0
8509801000	Coffee grinders	0	0	0	0
8509802000	Ice grinders	0	0	0	0
8509803000	Floor polishers	0	0	0	0
8509804000	Kitchen waste disposers	0	0	0	0
8509809000	Other	0	0	0	0
8509900000	Parts	0	0	0	0
8510100000	Shavers	0	0	0	0
8510200000	Hair clippers	0	0	0	0
8510300000	Hair-removing appliances	0	0	0	0
8510901000	Of shavers	0	0	0	0
8510902000	Of hair clippers	0	0	0	0
8510903000	Of hair-removing appliances	0	0	0	0
8511101000	For aircrafts	0	0	0	0
8511109000	Other	0	0	0	0
8511201000	For aircrafts	0	0	0	0
8511209000	Other	0	0	0	0
8511301000	For aircrafts	0	0	0	0
8511309000	Other	0	0	0	0
8511401000	For aircrafts	0	0	0	0
8511409000	Other	0	0	0	0
8511501000	For aircrafts	0	0	0	0
8511509000	Other	0	0	0	0
8511801000	For aircraft	0	0	0	0
8511809000	Other	0	0	0	0
8511901000	For aircraft	0	0	0	0
8511909000	Other	0	0	0	0
8512100000	Lighting or visual signalling equipment of a kind used on bicycles	0	0	0	0
8512201000	Lighting equipment	0	0	0	0
8512202000	Signalling equipment	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8512300000	Sound signalling equipment	0	0	0	0
8512400000	Windscreen wipers, defrosters and demisters	0	0	0	0
8512900000	Parts	0	0	0	0
8513101000	Safety lamps of a kind used in mining	0	0	0	0
8513102000	Flashlights	0	0	0	0
8513109000	Other	0	0	0	0
8513900000	Parts	0	0	0	0
8514101000	For laboratory	0	0	0	0
8514102000	For metal industry	0	0	0	0
8514103000	For food industry	0	0	0	0
8514109000	Other	0	0	0	0
8514201000	For laboratory	0	0	0	0
8514202000	For metal industry	0	0	0	0
8514203000	For food industry	0	0	0	0
8514209000	Other	0	0	0	0
8514300000	Other furnaces and ovens	0	0	0	0
8514401000	For the purpose of semiconductor manufacturing	0	0	0	0
8514409000	Other	0	0	0	0
8514901000	For the purpose of semiconductor manufacturing	0	0	0	0
8514909000	Other	0	0	0	0
8515110000	Soldering irons and guns	0	0	0	0
8515190000	Other	0	0	0	0
8515211010	Of robot type	0	0	0	0
8515211090	Other	0	0	0	0
8515212010	Of robot type	0	0	0	0
8515212090	Other	0	0	0	0
8515213010	Of robot type	0	0	0	0
8515213090	Other	0	0	0	0
8515219010	Of robot type	0	0	0	0
8515219090	Other	0	0	0	0
8515291000	Spot welders	0	0	0	0
8515292000	Seam welders	0	0	0	0
8515293000	Butt welders	0	0	0	0
8515299000	Other	0	0	0	0
8515311010	Of robot type	0	0	0	0
8515311090	Other	0	0	0	0
8515319010	Of robot type	0	0	0	0
8515319090	Other	0	0	0	0
8515391000	AC arc welding machines and apparatus	0	0	0	0
8515399000	Other	0	0	0	0
8515801000	Ultrasonic machines	0	0	0	0
8515802000	Electron beam machines	0	0	0	0
8515803000	Laser operated machines	0	0	0	0
8515809000	Other	0	0	0	0
8515901000	Of welding machines	0	0	0	0
8515909000	Other	0	0	0	0
8516100000	Electric instantaneous or storage water heaters and immersion heaters	0	0	0	0
8516210000	Storage heating radiators	0	0	0	0
8516290000	Other	0	0	0	0
8516310000	Hair dryers	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8516320000	Other hair-dressing apparatus	0	0	0	0
8516330000	Hand-drying apparatus	0	0	0	0
8516400000	Electric smoothing irons	0	0	0	0
8516500000	Microwave ovens	0	0	0	0
8516601000	Electrical ovens	0	0	0	0
8516602000	Electric rice cookers(including with constant warming function)	0	0	0	0
8516609000	Other	0	0	0	0
8516710000	Coffee or tea makers	0	0	0	0
8516720000	Toasters	0	0	0	0
8516791000	Electric jar	0	0	0	0
8516799000	Other	0	0	0	0
8516800000	Electric heating resistors	0	0	0	0
8516900000	Parts	0	0	0	0
8517110000	Line telephone sets with cordless handsets	0	0	0	0
8517121010	With digital broadcasting receiver	0	0	0	0
8517121090	Other	0	0	0	0
8517122010	With digital broadcasting receiver	0	0	0	0
8517122090	Other	0	0	0	0
8517123010	With digital broadcasting receiver	0	0	0	0
8517123090	Other	0	0	0	0
8517124010	With digital broadcasting receiver	0	0	0	0
8517124090	Other	0	0	0	0
8517129010	With digital broadcasting receiver	0	0	0	0
8517129090	Other	0	0	0	0
8517181000	Of push button type	0	0	0	0
8517189000	Other	0	0	0	0
8517611000	Base stations transceiver	0	0	0	0
8517619000	Other	0	0	0	0
8517621000	Teleprinters	0	0	0	0
8517622010	For public exchange	0	0	0	0
8517622020	For private exchange	0	0	0	0
8517622090	Other	0	0	0	0
8517623110	Terminal equipment	0	0	0	0
8517623120	Repeater	0	0	0	0
8517623190	Other	0	0	0	0
8517623210	Terminal equipment	0	0	0	0
8517623220	Repeater	0	0	0	0
8517623290	Other	0	0	0	0
8517623310	Optical repeater	0	0	0	0
8517623320	Optical terminal equipment	0	0	0	0
8517623390	Other	0	0	0	0
8517623410	Analog to digital, digital to analog converter	0	0	0	0
8517623420	Codec (coder and decoder)	0	0	0	0
8517623430	Modem (including modem card)	0	0	0	0
8517623490	Other	0	0	0	0
8517623510	FDM (frequency division modulation) type	0	0	0	0
8517623520	TDM (time division modulation) type	0	0	0	0
8517623590	Other	0	0	0	0
8517623900	Other	0	0	0	0
8517624010	Key-phone	0	0	0	0
8517624020	Picture telegraphic apparatus	0	0	0	0
8517624090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	0	0	0
8517626010	Printing telegraphic apparatus	0	0	0	0
8517626020	Picture telegraphic apparatus	0	0	0	0
8517626031	Walkie-talkie sets	0	0	0	0
8517626039	Other	0	0	0	0
8517626040	Facsimile transmission equipments	0	0	0	0
8517626050	Switching apparatus for radio telecommunication	0	0	0	0
8517626060	Repeater for radio telecommunication	0	0	0	0
8517626090	Other	0	0	0	0
8517627000	Other units of automatic data processing machines	0	0	0	0
8517629000	Other	0	0	0	0
8517691100	HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus	0	0	0	0
8517691211	Portable receivers for calling alerting or paging	0	0	0	0
8517691219	Other	0	0	0	0
8517691290	Other	0	0	0	0
8517691900	Other	0	0	0	0
8517692000	Videophones	0	0	0	0
8517699000	Other	0	0	0	0
8517701010	Of line telephone sets	0	0	0	0
8517701021	Key pads	0	0	0	0
8517701022	Cases	0	0	0	0
8517701029	Other	0	0	0	0
8517701090	Other	0	0	0	0
8517702000	Of subheading 8517.61	0	0	0	0
8517703010	Of teleprinters	0	0	0	0
8517703021	Of public exchange	0	0	0	0
8517703022	Of private exchange	0	0	0	0
8517703029	Other	0	0	0	0
8517703031	Of co-axial cable carrier equipment	0	0	0	0
8517703032	Of optical fibre transmission system	0	0	0	0
8517703039	Other	0	0	0	0
8517703041	Of picture telegraphic apparatus	0	0	0	0
8517703049	Other	0	0	0	0
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	0	0	0
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	0	0	0
8517703070	Other units of automatic data processing machines	0	0	0	0
8517703090	Other	0	0	0	0
8517704011	Of portable receiver for calling, altering or paging	0	0	0	0
8517704019	Other	0	0	0	0
8517704020	Of videophones	0	0	0	0
8517704090	Other	0	0	0	0
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommuncation use	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8518109000	Other	0	0	0	0
8518210000	Single loudspeakers, mounted in their enclosures	0	0	0	0
8518220000	Multiple loudspeakers, mounted in the same enclosure	0	0	0	0
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	0	0	0
8518299000	Other	0	0	0	0
8518304000	Line telephone handsets	0	0	0	0
8518309000	Other	0	0	0	0
8518400000	Audio-frequency electric amplifiers	0	0	0	0
8518500000	Electric sound amplifier sets	0	0	0	0
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	0	0	0
8518909000	Other	0	0	0	0
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	0	0	0	0
8519209000	Other, not incorporating a sound recording device	0	0	0	0
8519301000	With automatic record changing mechanism	0	0	0	0
8519309000	Other	0	0	0	0
8519500000	Telephone answering machines	0	0	0	0
8519811000	Transcribing machines, not incorporating a sound recording device	0	0	0	0
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	0	0	0	0
8519812210	For vehicles	0	0	0	0
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	0	0	0	0
8519812290	Other	0	0	0	0
8519812310	For vehicles	0	0	0	0
8519812320	Of portable type	0	0	0	0
8519812390	Other	0	0	0	0
8519812900	Other	0	0	0	0
8519813000	Dictating machines not capable of operating without an external source of power	0	0	0	0
8519814111	For vehicles	0	0	0	0
8519814112	Of portable type	0	0	0	0
8519814119	Other	0	0	0	0
8519814190	Other	0	0	0	0
8519814210	For vehicles	0	0	0	0
8519814220	Of portable type	0	0	0	0
8519814290	Other	0	0	0	0
8519814310	Of reel type	0	0	0	0
8519814390	Other	0	0	0	0
8519815010	Of reel type	0	0	0	0
8519815020	Of disc type	0	0	0	0
8519815030	Cassette-type	0	0	0	0
8519815090	Other	0	0	0	0
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	0	0	0	0
8519891010	Without loudspeaker	0	0	0	0
8519891090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8519892000	Transcribing machines, not incorporating a sound recording device	0	0	0	0
8519893000	Decks, whether or not incorporating a sound reproducing device	0	0	0	0
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	0	0	0	0
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	0	0	0	0
8521101000	Of a width exceeding 12.7 mm	0	0	0	0
8521102000	Of a width not exceeding 12.7 mm	0	0	0	0
8521901000	Of disc type	0	0	0	0
8521909000	Other	0	0	0	0
8522100000	Pick-up cartridges	0	0	0	0
8522901010	For audio recording	0	0	0	0
8522901020	For video recording	0	0	0	0
8522901090	Other	0	0	0	0
8522902000	Laser pick-up	0	0	0	0
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	0	0	0
8522909020	PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	0	0	0
8522909090	Other	0	0	0	0
8523210000	Cards incorporating a magnetic stripe, whether or not recording	0	0	0	0
8523291110	Of a width not exceeding 4 mm	0	0	0	0
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	0	0	0
8523291130	Of a width exceeding 6.5 mm	0	0	0	0
8523291210	Floppy discs	0	0	0	0
8523291290	Other	0	0	0	0
8523291900	Other	0	0	0	0
8523292111	Containing computer software	0	0	0	0
8523292119	Other	0	0	0	0
8523292121	Containing computer software	0	0	0	0
8523292129	Other	0	0	0	0
8523292131	Containing computer software	0	0	0	0
8523292139	Other	0	0	0	0
8523292211	Those recorded video	0	0	0	0
8523292219	Other	0	0	0	0
8523292221	Those recorded video	0	0	0	0
8523292229	Other	0	0	0	0
8523292231	Those recorded video	0	0	0	0
8523292239	Other	0	0	0	0
8523292911	Containing computer software	0	0	0	0
8523292919	Other	0	0	0	0
8523292991	Those recorded video	0	0	0	0
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	manipulated or providing interactivity to a user, by means of an automatic data processing machine				
8523292999	Other	0	0	0	0
8523410000	Unrecorded	0	0	0	0
8523491011	Containing computer software	0	0	0	0
8523491019	Other	0	0	0	0
8523491020	For reproducing sound only	0	0	0	0
8523491031	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	0	0
8523491039	Other	0	0	0	0
8523499011	Containing computer software	0	0	0	0
8523499019	Other	0	0	0	0
8523499091	Those recorded video	0	0	0	0
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	0	0
8523499099	Other	0	0	0	0
8523511000	Unrecored media	0	0	0	0
8523512110	Containing computer software	0	0	0	0
8523512190	Other	0	0	0	0
8523512910	Those recorded video	0	0	0	0
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	0	0
8523512990	Other	0	0	0	0
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	0	0	0
8523529000	Other and parts thereof	0	0	0	0
8523591000	Unrecored media	0	0	0	0
8523592110	Containing computer software	0	0	0	0
8523592190	Other	0	0	0	0
8523592910	Those recorded video	0	0	0	0
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	0	0
8523592990	Other	0	0	0	0
8523593000	Proximity cards and tags	0	0	0	0
8523801000	Unrecored media	0	0	0	0
8523802100	Gramophone records	0	0	0	0
8523802210	Containing computer software	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8523802290	Other	0	0	0	0
8523802910	Those recorded video	0	0	0	0
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0	0	0
8523802990	Other	0	0	0	0
8525501000	Radio-broadcasting apparatus	0	0	0	0
8525502000	Television transmission apparatus	0	0	0	0
8525509000	Other	0	0	0	0
8525601000	Radio-broadcasting apparatus	0	0	0	0
8525602000	Television transmission apparatus	0	0	0	0
8525609000	Other	0	0	0	0
8525801010	For video tape recorder	0	0	0	0
8525801020	For monitor television	0	0	0	0
8525801090	Other	0	0	0	0
8525802010	Still image video cameras	0	0	0	0
8525802090	Other	0	0	0	0
8525803000	Video camera recorders	0	0	0	0
8526101000	For aircrafts	0	0	0	0
8526109000	Other	0	0	0	0
8526911010	For aircrafts	0	0	0	0
8526911090	Other	0	0	0	0
8526912010	For aircrafts	0	0	0	0
8526912090	Other	0	0	0	0
8526913010	For aircrafts	0	0	0	0
8526913020	For vehicles	0	0	0	0
8526913090	Other	0	0	0	0
8526914000	Loran receivers	0	0	0	0
8526919010	For aircrafts	0	0	0	0
8526919020	For vehicles	0	0	0	0
8526919090	Other	0	0	0	0
8526920000	Radio remote control apparatus	0	0	0	0
8527120000	Pocket-size radio cassette-players	0	0	0	0
8527131000	Of cassette-type	0	0	0	0
8527132000	Of disc type	0	0	0	0
8527133000	Combined with Cassette-type and disc type	0	0	0	0
8527139000	Other	0	0	0	0
8527190000	Other	0	0	0	0
8527211000	Of cassette-type	0	0	0	0
8527212000	Of disc type	0	0	0	0
8527213000	Combined with Cassette-type and disc type	0	0	0	0
8527219000	Other	0	0	0	0
8527290000	Other	0	0	0	0
8527911010	Of cassette-type	0	0	0	0
8527911020	Of disc type	0	0	0	0
8527911030	Combined with Cassette-type and disc type	0	0	0	0
8527911090	Other	0	0	0	0
8527919000	Other	0	0	0	0
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8527990000	Other	0	0	0	0
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0	0	0
8528491010	Television monitors specially manufactured for medical purpose	0	0	0	0
8528491090	Other	0	0	0	0
8528492010	Television monitors specially manufactured for medical purpose	0	0	0	0
8528492090	Other	0	0	0	0
8528511000	LCD(liquid crystal display) monitor	0	0	0	0
8528519000	Other	0	0	0	0
8528591010	Television monitors specially manufactured for medical purpose	0	0	0	0
8528591090	Other	0	0	0	0
8528592010	Television monitors specially manufactured for medical purpose	0	0	0	0
8528592090	Other	0	0	0	0
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0	0	0
8528690000	Other	0	0	0	0
8528711010	Colour	0	0	0	0
8528711020	Black and white or other monochrome	0	0	0	0
8528712010	Supporting reception of broadcasting of which vertical resolution is more than or equal to 720lines	0	0	0	0
8528712090	Other	0	0	0	0
8528719010	Colour	0	0	0	0
8528719020	Black and white or other monochrome	0	0	0	0
8528721010	Of analog	0	0	0	0
8528721020	Of digital	0	0	0	0
8528722010	Of analog	0	0	0	0
8528722020	Of digital	0	0	0	0
8528723010	Of analog	0	0	0	0
8528723020	Of digital	0	0	0	0
8528724010	Of analog	0	0	0	0
8528724020	Of digital	0	0	0	0
8528729000	Other	0	0	0	0
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagnal line	0	0	0	0
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagnal line	0	0	0	0
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagnal line	0	0	0	0
8528739000	Other	0	0	0	0
8529101000	For radar apparatus	0	0	0	0
8529109100	For radio navigational aid or radio remote control apparatus	0	0	0	0
8529109210	For receiving from satellites	0	0	0	0
8529109290	Other	0	0	0	0
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8529109900	Other	0	0	0	0
8529901000	Of radar apparatus	0	0	0	0
8529909100	Of radio navigational aid or radio remote control apparatus	0	0	0	0
8529909200	Of transmission apparatus for radio-broadcasting or television	0	0	0	0
8529909400	Of radio-broadcast receivers	0	0	0	0
8529909500	Of television cameras	0	0	0	0
8529909610	Tuner for colour	0	0	0	0
8529909620	Tuner for black and white or monochrome	0	0	0	0
8529909630	Screen for video projector	0	0	0	0
8529909641	For plasma display panel type	0	0	0	0
8529909649	Other	0	0	0	0
8529909650	Other parts for black and white or monochrome	0	0	0	0
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	0	0	0
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	0	0	0
8529909990	Other	0	0	0	0
8530101010	For ground equipment	0	0	0	0
8530101090	Other	0	0	0	0
8530109000	Other	0	0	0	0
8530800000	Other equipment	0	0	0	0
8530900000	Parts	0	0	0	0
8531101000	Burglar alarms	0	0	0	0
8531102000	Fire alarms	0	0	0	0
8531103000	Gas alarms	0	0	0	0
8531104000	Electric bells	0	0	0	0
8531105000	Sirens	0	0	0	0
8531109000	Other sound or signalling apparatus	0	0	0	0
8531201010	Of mobile telephones for cellular networks	0	0	0	0
8531201090	Other	0	0	0	0
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	0	0	0
8531801010	Of mobile telephones for cellular networks	0	0	0	0
8531801090	Other	0	0	0	0
8531809000	Other	0	0	0	0
8531901000	Of subheading 8531.10	0	0	0	0
8531902000	Of subheading 8531.20	0	0	0	0
8531909000	Other	0	0	0	0
8532100000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar(power capacitors)	0	0	0	0
8532210000	Tantalum	0	0	0	0
8532220000	Aluminium electrolytic	0	0	0	0
8532230000	Ceramic dielectric, single layer	0	0	0	0
8532240000	Ceramic dielectric, multilayer	0	0	0	0
8532250000	Dielectric of paper or plastics	0	0	0	0
8532290000	Other	0	0	0	0
8532301000	Variable polyethylene capacitors	0	0	0	0
8532309000	Other	0	0	0	0
8532901000	Of fixed capacitors	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8532902000	Of variable capacitors	0	0	0	0
8532909000	Other	0	0	0	0
8533100000	Fixed carbon resistors, composition or film types	0	0	0	0
8533211000	Of chip-type	0	0	0	0
8533219000	Other	0	0	0	0
8533291000	Of chip-type	0	0	0	0
8533299000	Other	0	0	0	0
8533310000	For a power handling capacity not exceeding 20 W	0	0	0	0
8533390000	Other	0	0	0	0
8533401000	Variable carbon resistors	0	0	0	0
8533402000	Thermistor	0	0	0	0
8533403000	Varistor	0	0	0	0
8533409000	Other	0	0	0	0
8533901000	Of variable resistors	0	0	0	0
8533909000	Other	0	0	0	0
8534001000	Obtaind by forming with passive elements (inductances, resistors and capacitors)	0	0	0	0
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	0	0	0
8534009000	Other	0	0	0	0
8535100000	Fuses	0	0	0	0
8535211000	Rated at less than 7.25 kV	0	0	0	0
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	0	0	0	0
8535291000	Rated at less than 200 kV	0	0	0	0
8535292000	Rated at 200 kV and more	0	0	0	0
8535301000	Rated at less than 7.25 kV	0	0	0	0
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	0	0	0	0
8535303000	Rated at 72.5 kV and more but less than 200 kV	0	0	0	0
8535304000	Rated at 200 kV and more	0	0	0	0
8535400000	Lightning arresters, voltage limiters and surge suppressors	0	0	0	0
8535901000	Connector	0	0	0	0
8535902000	Electrical terminal	0	0	0	0
8535909000	Other	0	0	0	0
8536101000	Of tube-type	0	0	0	0
8536109000	Other	0	0	0	0
8536200000	Automatic circuit breakers	0	0	0	0
8536300000	Other apparatus for protecting electrical circuits	0	0	0	0
8536410000	For a voltage not exceeding 60 V	0	0	0	0
8536490000	Other	0	0	0	0
8536501000	Rotary type	0	0	0	0
8536502000	Push-button type	0	0	0	0
8536503000	Micro-type	0	0	0	0
8536504000	Of magnet switches (including magnetic contactors)	0	0	0	0
8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	0	0	0
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	thyristor AC switches)				
8536509030	Of temperature protected, consisting of a transistor and a logic chip(chip-on-chip technology)for a voltage not exceeding 1,000 V	0	0	0	0
8536509090	Other	0	0	0	0
8536610000	Lamp-holders	0	0	0	0
8536691000	For co-axial cables and printed circuits	0	0	0	0
8536699000	Other	0	0	0	0
8536701000	Of plastics	0	0	0	0
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	0	0	0	0
8536703010	Cast, moulded, stamped or forged, but not further worked	0	0	0	0
8536703090	Other	0	0	0	0
8536901000	Junction boxes	0	0	0	0
8536909010	Connection and contact elements for wires and cables	0	0	0	0
8536909090	Other	0	0	0	0
8537101000	Switch boards	0	0	0	0
8537102000	Automatic control panels	0	0	0	0
8537109000	Other	0	0	0	0
8537201000	Switch boards	0	0	0	0
8537202000	Automatic control panels	0	0	0	0
8537209000	Other	0	0	0	0
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	0	0	0	0
8538901000	Of switches	0	0	0	0
8538902000	Of automatic circuit breakers	0	0	0	0
8538903000	Of relays	0	0	0	0
8538904000	Of automatic control panels	0	0	0	0
8538909000	Other	0	0	0	0
8539100000	Sealed beam lamp units	0	0	0	0
8539210000	Tungsten halogen	0	0	0	0
8539221000	Incandescent lamps	0	0	0	0
8539222000	Decoration lamps	0	0	0	0
8539223000	Beam lamps	0	0	0	0
8539224000	Attracting fish lamps	0	0	0	0
8539229000	Other	0	0	0	0
8539290000	Other	0	0	0	0
8539310000	Fluorescent, hot cathode	0	0	0	0
8539321000	Mercury lamps	0	0	0	0
8539322000	Sodium vapour lamps	0	0	0	0
8539323000	Metal halide lamps	0	0	0	0
8539391000	Cold cathode fluorescent lamp(CCFL)	0	0	0	0
8539399000	Other	0	0	0	0
8539410000	Arc lamps	0	0	0	0
8539491010	Of machines and mechanical appliances for making semiconductor devices	0	0	0	0
8539491090	Other	0	0	0	0
8539492000	Infra-red lamps	0	0	0	0
8539901000	Of filament lamps	0	0	0	0
8539902000	Of discharge lamps	0	0	0	0
8539909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8540110000	Colour	0	0	0	0
8540120000	Monochrome	0	0	0	0
8540201000	Television camera tubes	0	0	0	0
8540209000	Other	0	0	0	0
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 ㎜	0	0	0	0
8540402000	Data/graphic display tubes, monochrome	0	0	0	0
8540601000	Colour	0	0	0	0
8540609000	Other	0	0	0	0
8540710000	Magnetrons	0	0	0	0
8540791000	Klystrons	0	0	0	0
8540799000	Other	0	0	0	0
8540810000	Receiver or amplifier valves and tubes	0	0	0	0
8540891000	Thermionic valves and tubes for transmitters	0	0	0	0
8540892000	Discharge tubes	0	0	0	0
8540893000	Digitron	0	0	0	0
8540899000	Other	0	0	0	0
8540911000	Deflection coils	0	0	0	0
8540912000	Electron guns	0	0	0	0
8540913000	Shadow mask	0	0	0	0
8540919000	Other	0	0	0	0
8540990000	Other	0	0	0	0
8541101000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541109000	Other	0	0	0	0
8541211000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541219000	Other	0	0	0	0
8541291000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541299000	Other	0	0	0	0
8541301000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541302000	Thyristors	0	0	0	0
8541303000	Diacs	0	0	0	0
8541304000	Triacs	0	0	0	0
8541401000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541402010	Laser devices	0	0	0	0
8541402090	Other	0	0	0	0
8541409010	Photovoltaic cells	0	0	0	0
8541409020	Photovoltaic cells(photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays	0	0	0	0
8541409030	Charge coupled devices(CCD)	0	0	0	0
8541409090	Other	0	0	0	0
8541501000	Chips, dice and wafers not yet cut into chips	0	0	0	0
8541502000	Rectifier devices	0	0	0	0
8541509000	Other	0	0	0	0
8541601000	Crystal vibrator	0	0	0	0
8541609000	Other	0	0	0	0
8541901000	Lead frames	0	0	0	0
8541902000	Of diodes	0	0	0	0
8541903000	Of transistors	0	0	0	0
8541909000	Other	0	0	0	0
8542311000	Monolithic integrated circuits	0	0	0	0
8542312000	Hybrid integrated circuits	0	0	0	0
8542313000	Multichip integrated circuits	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8542321010	DRAM (Dynamic random access memory)	0	0	0	0
8542321020	SRAM(Static random access memory)	0	0	0	0
8542321030	Flash memory	0	0	0	0
8542321090	Other	0	0	0	0
8542322000	Hybrid integrated circuits	0	0	0	0
8542323000	Multichip integrated circuits	0	0	0	0
8542331000	Monolithic integrated circuits	0	0	0	0
8542332000	Hybrid integrated circuits	0	0	0	0
8542333000	Multichip integrated circuits	0	0	0	0
8542391000	Monolithic integrated circuits	0	0	0	0
8542392000	Hybrid integrated circuits	0	0	0	0
8542393000	Multichip integrated circuits	0	0	0	0
8542901010	Lead frames	0	0	0	0
8542901090	Other	0	0	0	0
8542902010	Lead frames	0	0	0	0
8542902090	Other	0	0	0	0
8542903010	Lead frames	0	0	0	0
8542903090	Other	0	0	0	0
8543100000	Particle accelerators	0	0	0	0
8543200000	Signal generators	0	0	0	0
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	0	0	0	0
8543701000	Electric fence energisers	0	0	0	0
8543702010	Medicated water electrolysis apparatus	0	0	0	0
8543702020	Electrical beauty appliances	0	0	0	0
8543702030	Audio mixers	0	0	0	0
8543702040	Equalizers	0	0	0	0
8543702050	Ozon generator	0	0	0	0
8543702090	Other	0	0	0	0
8543703000	Electrical machines with translation or dictionary functions	0	0	0	0
8543704010	Of containing solutions with nicotine	0	0	0	0
8543704090	Other	0	0	0	0
8543709010	High frequency amplifiers	0	0	0	0
8543709020	Detectors, including optical sensor	0	0	0	0
8543709030	Electrical nerve stimulation (T.E.N.S)	0	0	0	0
8543709090	Other	0	0	0	0
8543901000	Electronic microassemblies	0	0	0	0
8543909011	Organic light emitting diodes(OLED)	0	0	0	0
8543909019	Other	0	0	0	0
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	0	0	0
8543909090	Other	0	0	0	0
8544111000	Insulating lacquer or enamel insulated	0	0	0	0
8544119000	Other	0	0	0	0
8544190000	Other	0	0	0	0
8544200000	Co-axial cable and other co-axial electric conductors	0	0	0	0
8544300000	Ignition wiring sets and other wiring sets of a kind used invehicles, aircraft or ships	0	0	0	0
8544421010	Of a kind used for telecommunications	0	0	0	0
8544421090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8544422010	Of a kind used for telecommunications	0	0	0	0
8544422090	Other	0	0	0	0
8544429010	Of a kind used for telecommunications	0	0	0	0
8544429090	Other				
	- for a voltage not exceeding 80V	0	0	0	0
	- for a voltage exceeding 80V but not exceeding 1,000V(of rubber insulated wire)	0	0	0	0
8544491011	For a voltage not exceeding 80 V	0	0	0	0
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	0	0	0	0
8544491090	Other	0	0	0	0
8544492011	For a voltage not exceeding 80 V	0	0	0	0
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	0	0	0	0
8544492090	Other	0	0	0	0
8544499011	For a voltage not exceeding 80 V	0	0	0	0
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V				
	- other	0	0	0	0
8544499090	Other				
	- for a voltage not exceeding 80V	0	0	0	0
	- for a voltage exceeding 80V but not exceeding 1,000V(of other)	0	0	0	0
8544601010	Plastic insulated wire	0	0	0	0
8544601090	Other	0	0	0	0
8544602010	Plastic insulated wire	0	0	0	0
8544602090	Other	0	0	0	0
8544603090	Other	0	0	0	0
8544700000	Optical fibre cables	0	0	0	0
8545110000	Of a kind used for furnaces	0	0	0	0
8545190000	Other	0	0	0	0
8545200000	Brushes	0	0	0	0
8545901000	Carbons rod	0	0	0	0
8545909000	Other	0	0	0	0
8546101000	Rated at not more than 1,000 V	0	0	0	0
8546102000	Rated at more than 1,000 V	0	0	0	0
8546201000	Rated at not more than 1,000 V	0	0	0	0
8546202000	Rated at more than 1,000 V but not more than 10 kV	0	0	0	0
8546203000	Rated at more than 10 kV but not more than 100 kV	0	0	0	0
8546204000	Rated at more than 100 kV but not more than 300 kV	0	0	0	0
8546205000	Rated at more than 300 kV	0	0	0	0
8546901000	Artificial plastic insulators	0	0	0	0
8546909000	Other	0	0	0	0
8547100000	Insulating fittings of ceramics	0	0	0	0
8547200000	Insulating fittings of plastics	0	0	0	0
8547900000	Other	0	0	0	0
8548101000	Of subheading 3824.90	0	0	0	0
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	0	0	0
8548103000	Of subheading 7404.00	0	0	0	0
8548104010	Of subheading 7503.00	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8548104020	Of subheading 7902.00	0	0	0	0
8548105000	Of subheading 7802.00	0	0	0	0
8548106010	Of subheading 8107.30	0	0	0	0
8548106020	Of subheading 8111.00	0	0	0	0
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	0	0	0	0
8548109000	Other	0	0	0	0
8548901000	Electronic microassemblies	0	0	0	0
8548909000	Other	0	0	0	0
8601100000	Powered from an external source of electricity	0	0	0	0
8601200000	Powered by electric accumulators	0	0	0	0
8602100000	Diesel-electric locomotives	0	0	0	0
8602900000	Other	0	0	0	0
8603101000	Coaches	0	0	0	0
8603102000	Vans and trucks	0	0	0	0
8603901000	Coaches	0	0	0	0
8603902000	Vans and trucks	0	0	0	0
8604001000	Workshops	0	0	0	0
8604002000	Cranes	0	0	0	0
8604003000	Testing coaches	0	0	0	0
8604004000	Track inspection vehicles	0	0	0	0
8604009000	Other	0	0	0	0
8605001010	Sleeping cars	0	0	0	0
8605001090	Other	0	0	0	0
8605002000	Luggage vans	0	0	0	0
8605003000	Travelling post office coaches	0	0	0	0
8605004000	Hospital coaches	0	0	0	0
8605009000	Other	0	0	0	0
8606100000	Tank wagons and the like	0	0	0	0
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10.	0	0	0	0
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	0	0	0
8606919000	Other	0	0	0	0
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	0	0	0
8606990000	Other	0	0	0	0
8607110000	Driving bogies and bissel-bogies	0	0	0	0
8607120000	Other bogies and bissel-bogies	0	0	0	0
8607191000	Axles	0	0	0	0
8607192000	Wheels	0	0	0	0
8607193000	Pair of axle and wheel	0	0	0	0
8607199000	Other	0	0	0	0
8607210000	Air brakes and parts thereof	0	0	0	0
8607290000	Other	0	0	0	0
8607301000	Hooks	0	0	0	0
8607302000	Coupling device	0	0	0	0
8607303000	Buffers	0	0	0	0
8607309000	Other	0	0	0	0
8607910000	Of locomotives	0	0	0	0
8607990000	Other	0	0	0	0
8608001000	Railway or tramway track fixtures and fittings	0	0	0	0
8608002000	Mechanical signalling, safety or traffic control equipment	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8608009000	Parts	0	0	0	0
8609001000	For the transport of fluids	0	0	0	0
8609002000	For the transport of compressed gas	0	0	0	0
8609003000	For the transport of ordinary goods and material	0	0	0	0
8609004000	For the transport of live animals	0	0	0	0
8609005000	Of freezer and refrigerator	0	0	0	0
8609009000	Other	0	0	0	0
8701100000	Pedestrian controlled tractors	0	0	0	0
8701201000	New	0	0	0	0
8701202000	Used	0	0	0	0
8701300000	Track-laying tractors	0	0	0	0
8701901010	New	0	0	0	0
8701901020	Used	0	0	0	0
8701909110	Of less than 50HP	0	0	0	0
8701909190	Other	0	0	0	0
8701909900	Other	0	0	0	0
8702101010	New	0	0	0	0
8702101020	Used	0	0	0	0
8702102010	New	0	0	0	0
8702102020	Used	0	0	0	0
8702103010	New	0	0	0	0
8702103020	Used	0	0	0	0
8702901010	New	0	0	0	0
8702901020	Used	0	0	0	0
8702902010	New	0	0	0	0
8702902020	Used	0	0	0	0
8702903010	New	0	0	0	0
8702903020	Used	0	0	0	0
8703101000	For travelling on snow	0	0	0	0
8703102000	Golf cars	0	0	0	0
8703109000	Other	0	0	0	0
8703217000	New	0	0	0	0
8703218000	Used	0	0	0	0
8703227000	New	0	0	0	0
8703228000	Used	0	0	0	0
8703231010	New	0	0	0	0
8703231020	Used	0	0	0	0
8703239010	New	0	0	0	0
8703239020	Used	0	0	0	0
8703241010	New	0	0	0	0
8703241020	Used	0	0	0	0
8703249010	New	0	0	0	0
8703249020	Used	0	0	0	0
8703317000	New	0	0	0	0
8703318000	Used	0	0	0	0
8703321010	New	0	0	0	0
8703321020	Used	0	0	0	0
8703329010	New	0	0	0	0
8703329020	Used	0	0	0	0
8703337000	New	0	0	0	0
8703338000	Used	0	0	0	0
8703907000	Electric vehicle	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8703909000	Other	0	0	0	0
8704100000	Dumpers designed for off-highway use	0	0	0	0
8704211010	New	0	0	0	0
8704211020	Used	0	0	0	0
8704219010	Freezer and refrigerator vehicles	0	0	0	0
8704219020	Tank lorries	0	0	0	0
8704219090	Other	0	0	0	0
8704221011	New	0	0	0	0
8704221012	Used	0	0	0	0
8704221091	New	0	0	0	0
8704221092	Used	0	0	0	0
8704229010	Freezer and refrigerator vehicles	0	0	0	0
8704229020	Tank lorries	0	0	0	0
8704229090	Other	0	0	0	0
8704231010	New	0	0	0	0
8704231020	Used	0	0	0	0
8704239010	Freezer and refrigerator vehicles	0	0	0	0
8704239020	Tank lorries	0	0	0	0
8704239090	Other	0	0	0	0
8704311010	New	0	0	0	0
8704311020	Used	0	0	0	0
8704319010	Freezer and refrigerator vehicles	0	0	0	0
8704319020	Tank lorries	0	0	0	0
8704319090	Other	0	0	0	0
8704321010	New	0	0	0	0
8704321020	Used	0	0	0	0
8704329010	Freezer and refrigerator vehicles	0	0	0	0
8704329020	Tank lorries	0	0	0	0
8704329090	Other	0	0	0	0
8704901010	New	0	0	0	0
8704901020	Used	0	0	0	0
8704909010	Freezer and refrigerator vehicles	0	0	0	0
8704909020	Tank lorries	0	0	0	0
8704909090	Other	0	0	0	0
8705101000	Of telescopic boom type	0	0	0	0
8705102000	Of latticed boom type	0	0	0	0
8705109000	Other	0	0	0	0
8705200000	Mobile drilling derricks	0	0	0	0
8705300000	Fire fighting vehicles	0	0	0	0
8705400000	Concrete-mixer lorries	0	0	0	0
8705901010	Agicultural spraying lorries	0	0	0	0
8705901090	Other	0	0	0	0
8705909010	Breakdown lorries	0	0	0	0
8705909020	Road sweeper lorries	0	0	0	0
8705909030	Mobile workshops	0	0	0	0
8705909040	Mobile broadcast vans	0	0	0	0
8705909050	Mobile clinics	0	0	0	0
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	0	0	0	0
8705909070	Snow-ploughs and snow-blowers	0	0	0	0
8705909090	Other	0	0	0	0
8706001010	Of those specified in subheading 8701.20 or	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	8701.90.10				
8706001090	Other	0	0	0	0
8706002000	For the motor vehicles falling within heading 87.02	0	0	0	0
8706003000	For the motor vehicles falling within heading 87.03	0	0	0	0
8706004000	For the motor vehicles falling within heading 87.04	0	0	0	0
8706005000	For the motor vehicles falling within heading 87.05	0	0	0	0
8707100000	For the vehicles of heading 87.03	0	0	0	0
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	0	0	0	0
8707901090	Other	0	0	0	0
8707902000	For the motor vehicles falling within heading 87.02	0	0	0	0
8707903000	For the motor vehicles falling within heading 87.04	0	0	0	0
8707904000	For the motor vehicles falling within heading 87.05	0	0	0	0
8708100000	Bumpers and parts thereof	0	0	0	0
8708210000	Safety seat belts	0	0	0	0
8708290000	Other	0	0	0	0
8708301000	Mounted brake linings	0	0	0	0
8708302000	Brake booster	0	0	0	0
8708303000	Electronic control brakes	0	0	0	0
8708309000	Other	0	0	0	0
8708400000	Gear boxes and parts thereof	0	0	0	0
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	0	0	0	0
8708502000	Non-driving axles and parts thereof	0	0	0	0
8708700000	Road wheels and parts and accessories thereof	0	0	0	0
8708800000	Suspension systems and parts thereof (including shock-absorbers)	0	0	0	0
8708910000	Radiators and parts thereof	0	0	0	0
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	0	0	0	0
8708930000	Clutches and parts thereof	0	0	0	0
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	0	0	0	0
8708951000	Air bags	0	0	0	0
8708959000	Other	0	0	0	0
8708991010	For the motor vehicles falling within heading 87.01	0	0	0	0
8708991020	For the motor vehicles falling within heading 87.02	0	0	0	0
8708991030	For the motor vehicles falling within heading 87.03	0	0	0	0
8708991040	For the motor vehicles falling within heading 87.04	0	0	0	0
8708991050	For the motor vehicles falling within heading 87.05	0	0	0	0
8708999000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8709110000	Electrical	0	0	0	0
8709190000	Other	0	0	0	0
8709900000	Parts	0	0	0	0
8710001000	Tanks	0	0	0	0
8710002000	Other armoured fighting vehicles, motorised	0	0	0	0
8710009000	Parts	0	0	0	0
8711101000	Motor cycles	0	0	0	0
8711102000	Mopeds	0	0	0	0
8711103000	Side-cars	0	0	0	0
8711109000	Other	0	0	0	0
8711201000	Motor cycles	0	0	0	0
8711202000	Side-cars	0	0	0	0
8711209000	Other	0	0	0	0
8711301000	Motor cycles	0	0	0	0
8711302000	Side-cars	0	0	0	0
8711309000	Other	0	0	0	0
8711401000	Motor cycles	0	0	0	0
8711402000	Side-cars	0	0	0	0
8711409000	Other	0	0	0	0
8711501000	Motor cycles	0	0	0	0
8711502000	Side-cars	0	0	0	0
8711509000	Other	0	0	0	0
8711901000	Motor cycles	0	0	0	0
8711902000	Side-cars	0	0	0	0
8711909000	Other	0	0	0	0
8713100000	Not mechanically propelled	0	0	0	0
8713900000	Other	0	0	0	0
8714101000	Saddles	0	0	0	0
8714109000	Other	0	0	0	0
8714200000	Of carriages for disabled persons	0	0	0	0
8715000000	Baby carriages and parts thereof.	0	0	0	0
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	0	0	0	0
8716200000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	0	0	0
8716310000	Tanker trailers and tanker semi-trailers	0	0	0	0
8716390000	Other	0	0	0	0
8716400000	Other trailers and semi-trailers	0	0	0	0
8716801000	Hand-carts	0	0	0	0
8716802000	Carts drawn by ox or horse	0	0	0	0
8716803000	Sledges	0	0	0	0
8716809000	Other	0	0	0	0
8716901000	Of trailers and semi-trailers	0	0	0	0
8716909000	Other	0	0	0	0
8801001010	Gliders	0	0	0	0
8801001020	Hang gliders	0	0	0	0
8801009010	Balloons and dirigibles	0	0	0	0
8801009090	Other	0	0	0	0
8802111000	For military use	0	0	0	0
8802119000	Other	0	0	0	0
8802121000	For military use	0	0	0	0
8802129000	Other	0	0	0	0
8802201000	Of propeller type	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8802202000	Of turbo-propeller type	0	0	0	0
8802203000	Of turbo-jet type	0	0	0	0
8802209000	Other	0	0	0	0
8802301000	Of propeller type	0	0	0	0
8802302000	Of turbo-propeller type	0	0	0	0
8802303000	Of turbo-jet type	0	0	0	0
8802309000	Other	0	0	0	0
8802401000	Of propeller type	0	0	0	0
8802402000	Of turbo-propeller type	0	0	0	0
8802403000	Of turbo-jet type	0	0	0	0
8802409000	Other	0	0	0	0
8802601010	Satellites	0	0	0	0
8802601090	Other	0	0	0	0
8802602000	Spacecraft launch vehicles	0	0	0	0
8802603000	Suborbital	0	0	0	0
8803100000	Propellers and rotors and parts thereof	0	0	0	0
8803200000	Under-carriages and parts thereof	0	0	0	0
8803301000	Of aeroplanes	0	0	0	0
8803302000	Of helicopters	0	0	0	0
8803901000	Of gliders and hang gliders	0	0	0	0
8803902000	Spacecraft (including satelliters)	0	0	0	0
8803909000	Other	0	0	0	0
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	0	0	0
8804002000	Rotochutes	0	0	0	0
8804009010	Of parachutes (including dirigible parachutes and paragliders)	0	0	0	0
8804009020	Of rotochutes	0	0	0	0
8805101010	For military use and police use	0	0	0	0
8805101090	Other	0	0	0	0
8805102010	For military use and police use	0	0	0	0
8805102090	Other	0	0	0	0
8805109010	For military use and police use	0	0	0	0
8805109090	Other	0	0	0	0
8805211010	For military and police use	0	0	0	0
8805211090	Other	0	0	0	0
8805212010	For military and police use	0	0	0	0
8805212090	Other	0	0	0	0
8805291010	For military and police use	0	0	0	0
8805291090	Other	0	0	0	0
8805292010	For military and police use	0	0	0	0
8805292090	Other	0	0	0	0
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	0	0	0
8901200000	Tankers	0	0	0	0
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	0	0	0
8901901000	Vessles for the transport of goods	0	0	0	0
8901902000	Vessels for the transport of both persons and goods	0	0	0	0
8902001010	Steel ships	0	0	0	0
8902001020	FRP ships	0	0	0	0
8902001030	Wooden ships	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
8902001090	Other	0	0	0	0
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	0	0	0
8902002090	Other	0	0	0	0
8903100000	Inflatable	0	0	0	0
8903910000	Sailboats, with or without auxiliary motor	0	0	0	0
8903920000	Motorboats, other than outboard motorboats	0	0	0	0
8903991000	Outboard motorboats	0	0	0	0
8903999000	Other	0	0	0	0
8904001000	Tugs	0	0	0	0
8904002000	Pusher craft	0	0	0	0
8904009000	Other	0	0	0	0
8905100000	Dredgers	0	0	0	0
8905201000	Drilling ships platforms	0	0	0	0
8905202000	Production platforms	0	0	0	0
8905209000	Other	0	0	0	0
8905901000	Light-vessels	0	0	0	0
8905902000	Fire-floats	0	0	0	0
8905903000	Floating cranes	0	0	0	0
8905904000	Generating vessels	0	0	0	0
8905905000	Salvage ships	0	0	0	0
8905906000	Work-shop vessels	0	0	0	0
8905907000	Drilling ships	0	0	0	0
8905908000	Floating docks	0	0	0	0
8905909000	Other	0	0	0	0
8906100000	War ships	0	0	0	0
8906900000	Other	0	0	0	0
8907100000	Inflatable rafts	0	0	0	0
8907901000	Rafts (other than subheading 8907.10)	0	0	0	0
8907902000	Tanks	0	0	0	0
8907903000	Coffer-dams	0	0	0	0
8907904000	Landing-stages	0	0	0	0
8907905000	Buoys	0	0	0	0
8907906000	Beacons	0	0	0	0
8907909000	Other	0	0	0	0
8908001000	Ship, boats and other vessels for breaking up	0	0	0	0
8908009000	Other	0	0	0	0
9001101000	Optical fibres	0	0	0	0
9001102000	Optical fibre bundles	0	0	0	0
9001103000	Optical fibre cables	0	0	0	0
9001200000	Sheets and plates of polarising material	0	0	0	0
9001300000	Contact lenses	0	0	0	0
9001401000	For vision correction	0	0	0	0
9001409000	Other	0	0	0	0
9001501000	For vision correction	0	0	0	0
9001509000	Other	0	0	0	0
9001901000	Prisms	0	0	0	0
9001902000	Mirrors	0	0	0	0
9001903000	Other lenses	0	0	0	0
9001909000	Other	0	0	0	0
9002111000	For photographic cameras.	0	0	0	0
9002119010	For movie cameras and VTR(video tape recorder) cameras	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9002119020	For projectors	0	0	0	0
9002119090	Other	0	0	0	0
9002191000	For microscopes	0	0	0	0
9002192000	For astronomical telescopes	0	0	0	0
9002199000	Other	0	0	0	0
9002201000	For photographic cameras	0	0	0	0
9002209000	Other	0	0	0	0
9002901000	For photographic cameras	0	0	0	0
9002909010	Of machines and mechanical appliances for making semiconductor devices	0	0	0	0
9002909090	Other	0	0	0	0
9003110000	Of plastics	0	0	0	0
9003191000	Made of or combined with precious metals	0	0	0	0
9003199000	Other	0	0	0	0
9003900000	Parts	0	0	0	0
9004101000	Made of or combined with precious metals	0	0	0	0
9004109000	Other	0	0	0	0
9004901010	Made of, or combined with, precious metals	0	0	0	0
9004901090	Other	0	0	0	0
9004909010	Made of, or combined with, precious metals	0	0	0	0
9004909090	Other	0	0	0	0
9005100000	Binoculars	0	0	0	0
9005801000	Monoculars	0	0	0	0
9005802010	Reflecting telescopes	0	0	0	0
9005802020	Astronomical refracting telescopes	0	0	0	0
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	0	0	0	0
9005802090	Other	0	0	0	0
9005809000	Other	0	0	0	0
9005900000	Parts and accessories (including mountings)	0	0	0	0
9006100000	Cameras of a kind used for preparing printing plates or cylinders	0	0	0	0
9006301000	For subaqueous photography	0	0	0	0
9006302000	Air survey cameras	0	0	0	0
9006303000	For medical or surgical examination of internal organs	0	0	0	0
9006304000	Comparision cameras for forensic and criminological purposes	0	0	0	0
9006401000	Instant polaroid cameras	0	0	0	0
9006402000	Instant sticker cameras	0	0	0	0
9006409000	Others	0	0	0	0
9006511000	Photographic cameras for special use	0	0	0	0
9006519000	Other	0	0	0	0
9006521000	Photographic cameras for special use	0	0	0	0
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	0	0	0
9006529090	Other	0	0	0	0
9006531000	Photographic cameras for special use	0	0	0	0
9006539010	Single use/disposable cameras	0	0	0	0
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	0	0	0
9006539090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9006591000	Photographic cameras for special use	0	0	0	0
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	0	0	0
9006599090	Other	0	0	0	0
9006610000	Discharge lamp("electronic") flashlight apparatus	0	0	0	0
9006691000	Flashbulbs, flashcubes and the like	0	0	0	0
9006699000	Other	0	0	0	0
9006910000	For cameras	0	0	0	0
9006990000	Other	0	0	0	0
9007100000	Cameras :	0	0	0	0
9007201000	For film of less than 16 mm width	0	0	0	0
9007209010	For film of less than 20 mm width	0	0	0	0
9007209020	For film of not less than 20 mm width	0	0	0	0
9007910000	For cameras	0	0	0	0
9007920000	For projectors	0	0	0	0
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	0	0	0
9008502000	Other image projectors	0	0	0	0
9008503000	Photographic(other than cinematographic) enlargers and reducers	0	0	0	0
9008900000	Parts and accessories	0	0	0	0
9010101000	For photo-engraving	0	0	0	0
9010102000	For microfilm	0	0	0	0
9010109010	For the purpose of semiconductor manufacturing	0	0	0	0
9010109090	Other	0	0	0	0
9010501000	Developing apparatus for semiconductor manufacturing	0	0	0	0
9010509000	Other	0	0	0	0
9010600000	Projection screens	0	0	0	0
9010901010	Of the apparatus of subheading 9010.50.1000	0	0	0	0
9010901090	Other	0	0	0	0
9010909000	Other	0	0	0	0
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
9011109000	Other	0	0	0	0
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
9011201090	Other	0	0	0	0
9011209000	Other	0	0	0	0
9011801000	Polarising microscopes	0	0	0	0
9011802000	Metallurgical microscopes	0	0	0	0
9011803000	Phase contrast and interference microscopes	0	0	0	0
9011804000	Biological microscopes	0	0	0	0
9011805000	Comparison microscopes	0	0	0	0
9011809000	Other	0	0	0	0
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9011909000	Other	0	0	0	0
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
9012101090	Other	0	0	0	0
9012102000	Diffraction apparatus	0	0	0	0
9012901000	Of subheading 9012.10.1010	0	0	0	0
9012909000	Other	0	0	0	0
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	0	0	0
9013200000	Lasers, other than laser diodes	0	0	0	0
9013801110	For opto-electronic watches	0	0	0	0
9013801120	For electronic calculators	0	0	0	0
9013801130	For televisions	0	0	0	0
9013801140	For monitor	0	0	0	0
9013801190	Other	0	0	0	0
9013801910	For opto-electronic watches	0	0	0	0
9013801920	For electronic calculators	0	0	0	0
9013801930	For televisions	0	0	0	0
9013801990	Other	0	0	0	0
9013802000	Magnifiers, loupes, thread counters	0	0	0	0
9013803000	Door viewers (door eyes)	0	0	0	0
9013809000	Other	0	0	0	0
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	0	0	0
9013909000	Other	0	0	0	0
9014101010	For aircrafts	0	0	0	0
9014101090	Other	0	0	0	0
9014102010	For aircrafts	0	0	0	0
9014102090	Other	0	0	0	0
9014109000	Other	0	0	0	0
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0	0	0
9014800000	Other instruments and appliances	0	0	0	0
9014901000	For aircrafts	0	0	0	0
9014909000	Other	0	0	0	0
9015100000	Rangefinders	0	0	0	0
9015200000	Theodolites and tachymeters (tacheometers)	0	0	0	0
9015300000	Levels	0	0	0	0
9015400000	Photogrammetrical surveying instruments and appliances	0	0	0	0
9015801000	For use in the field.	0	0	0	0
9015802000	For hydrographic use	0	0	0	0
9015803000	For oceanographic use	0	0	0	0
9015804000	For hydrological use	0	0	0	0
9015805000	For meteorological use	0	0	0	0
9015809000	Other	0	0	0	0
9015900000	Parts and accessories	0	0	0	0
9016001000	Direct reading balances	0	0	0	0
9016002000	Electronic balances	0	0	0	0
9016008000	Other	0	0	0	0
9016009000	Parts or accessories	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9017101000	Plotters	0	0	0	0
9017109000	Other	0	0	0	0
9017201010	Plotters	0	0	0	0
9017201090	Other	0	0	0	0
9017202010	Plotters	0	0	0	0
9017202090	Other	0	0	0	0
9017203000	Mathematical calculating instruments	0	0	0	0
9017209000	Other	0	0	0	0
9017301000	Micrometers	0	0	0	0
9017302000	Dialgauges	0	0	0	0
9017303000	Vernier callipers	0	0	0	0
9017309000	Other	0	0	0	0
9017801000	Divided scales, measuring rod and tapes	0	0	0	0
9017809010	For the purpose of semiconductor manufacturing	0	0	0	0
9017809090	Other	0	0	0	0
9017901000	For the purpose of semiconductor manufacturing	0	0	0	0
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	0	0	0
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	0	0	0
9017909090	Other	0	0	0	0
9018111000	Electro-cardiographs	0	0	0	0
9018119000	Parts and accessories	0	0	0	0
9018120000	Ultrasonic scanning apparatus	0	0	0	0
9018130000	Magnetic resonance imaging apparatus	0	0	0	0
9018140000	Scintigraphic apparatus	0	0	0	0
9018191000	Electro-encephalographs	0	0	0	0
9018192000	Audiometers and similar apparatus	0	0	0	0
9018194000	Electro-tonographs	0	0	0	0
9018197000	Patient monitoring system	0	0	0	0
9018198000	Other	0	0	0	0
9018199000	Parts and accessories	0	0	0	0
9018201000	Ultra-violet or infra-red ray apparatus	0	0	0	0
9018209000	Parts and accessories	0	0	0	0
9018310000	Syringes, with or without needles	0	0	0	0
9018321000	Needles for injections	0	0	0	0
9018322000	Needles for sutures	0	0	0	0
9018329000	Other	0	0	0	0
9018391000	Blood transfusion set or intravenous set	0	0	0	0
9018392000	Catheters	0	0	0	0
9018398000	Other	0	0	0	0
9018399000	Parts and accessories	0	0	0	0
9018411000	Dental drill engines	0	0	0	0
9018419000	Parts and accessories	0	0	0	0
9018491000	Dental burs	0	0	0	0
9018492000	Dental units	0	0	0	0
9018493000	Scalers for treating tartar	0	0	0	0
9018498000	Other	0	0	0	0
9018499000	Parts and accessories	0	0	0	0
9018501000	Ophthalmic instruments and appliances	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9018509000	Parts and accessories	0	0	0	0
9018901000	Pregnancy diagnostic apparatus	0	0	0	0
9018909010	Other ordinary surgical instruments and appliances	0	0	0	0
9018909020	Gynaecological or obstetrical instruments	0	0	0	0
9018909030	Endoscopes (gastroscopes, peritoneoscopes, cystoscopes and the like)	0	0	0	0
9018909040	Artificial kidney apparatus	0	0	0	0
9018909050	Dialyzers for artificial kidney apparatus	0	0	0	0
9018909060	Veterinary instrument and appliances	0	0	0	0
9018909080	Other	0	0	0	0
9018909090	Parts and accessories	0	0	0	0
9019101000	Mechano-therapy appliances	0	0	0	0
9019102000	Massage apparatus	0	0	0	0
9019103000	Psychological aptitude-testing apparatus	0	0	0	0
9019109000	Parts and accessories	0	0	0	0
9019201000	Ozone therapy apparatus	0	0	0	0
9019202000	Oxygen therapy apparatus	0	0	0	0
9019203000	Aerosol therapy apparatus	0	0	0	0
9019204000	Artificial respiration apparatus	0	0	0	0
9019208000	Other	0	0	0	0
9019209000	Parts and accessories	0	0	0	0
9020001000	Gas masks	0	0	0	0
9020008000	Other breathing appliances	0	0	0	0
9020009000	Parts and accessories	0	0	0	0
9021100000	Orthopaedic or fracture appliances	0	0	0	0
9021210000	Artificial teeth	0	0	0	0
9021290000	Other	0	0	0	0
9021310000	Artificial joints	0	0	0	0
9021390000	Other	0	0	0	0
9021400000	Hearing aids, excluding parts and accessories	0	0	0	0
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0	0	0
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	0	0	0
9021908000	Other	0	0	0	0
9021909000	Parts and accessories	0	0	0	0
9022120000	Computed tomography apparatus	0	0	0	0
9022130000	Other, for dental uses	0	0	0	0
9022141020	Angiography units	0	0	0	0
9022141030	Bone densimeter	0	0	0	0
9022141090	Other	0	0	0	0
9022142000	For verterinary use	0	0	0	0
9022191000	For physical or chemical testing	0	0	0	0
9022192000	For industrial use	0	0	0	0
9022199000	Other	0	0	0	0
9022211010	Gamma cameras	0	0	0	0
9022211020	Linear accelerators	0	0	0	0
9022211030	Cobalt 60 therapy units	0	0	0	0
9022211090	Other	0	0	0	0
9022212000	For verterinary use	0	0	0	0
9022291000	For physical or chemical testing	0	0	0	0
9022292000	For industrial use	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9022299000	Other	0	0	0	0
9022300000	X-ray tubes	0	0	0	0
9022901010	X-ray generators	0	0	0	0
9022901020	X-ray screens	0	0	0	0
9022901030	X-ray high tension generators	0	0	0	0
9022901090	Other	0	0	0	0
9022909000	Parts and accessoreis	0	0	0	0
9023001000	Models of human or animal anatomies	0	0	0	0
9023009000	Other	0	0	0	0
9024101000	Hardness testing machines	0	0	0	0
9024102000	Tensile testing machines	0	0	0	0
9024103000	Compression testing machines	0	0	0	0
9024104000	Fatigue testing machines	0	0	0	0
9024105000	Universal type testing machines	0	0	0	0
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	0	0	0	0
9024109000	Other	0	0	0	0
9024801010	Testing machines to detect changes in the dimensions of textile	0	0	0	0
9024801020	Abrasion testing machines	0	0	0	0
9024801090	Other	0	0	0	0
9024809010	Elasticity meters	0	0	0	0
9024809020	Plastometers	0	0	0	0
9024809090	Other	0	0	0	0
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	0	0	0	0
9024909000	Other	0	0	0	0
9025111000	Clinical or veterinary thermometers	0	0	0	0
9025119000	Other	0	0	0	0
9025191000	Thermometers	0	0	0	0
9025192010	Optical pyrometers	0	0	0	0
9025192090	Other	0	0	0	0
9025801000	Hydrometers and similar floating instruments	0	0	0	0
9025802010	Mercury barometer	0	0	0	0
9025802090	Other	0	0	0	0
9025803010	Psychrometers	0	0	0	0
9025803020	Hair hygrometers	0	0	0	0
9025803090	Other	0	0	0	0
9025809000	Other	0	0	0	0
9025901100	Temperature sensor	0	0	0	0
9025901200	Humidity sensor	0	0	0	0
9025901900	Other sensor	0	0	0	0
9025909000	Other	0	0	0	0
9026101000	Flow meters	0	0	0	0
9026102000	Level gauges	0	0	0	0
9026109000	Other	0	0	0	0
9026201110	Liquid type	0	0	0	0
9026201120	Metallic type	0	0	0	0
9026201190	Other	0	0	0	0
9026201900	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9026209000	Other	0	0	0	0
9026801000	Heat meters	0	0	0	0
9026802000	Anemometers	0	0	0	0
9026809000	Other	0	0	0	0
9026901100	Level sensor	0	0	0	0
9026901200	Flow mass or speed sensor	0	0	0	0
9026901300	Pressure sensor	0	0	0	0
9026901400	Thermal sensor, other than temperature sensor and calorie sensor	0	0	0	0
9026901900	Other sensor	0	0	0	0
9026909000	Other	0	0	0	0
9027100000	Gas or smoke analysis apparatus	0	0	0	0
9027200000	Chromatographs and electrophoresis instruments	0	0	0	0
9027301000	Spectrometers	0	0	0	0
9027302000	Spectrophotometers	0	0	0	0
9027303000	Spectrograph	0	0	0	0
9027501000	Polarimeters	0	0	0	0
9027502000	Refractometers	0	0	0	0
9027503000	Colorimeters	0	0	0	0
9027504000	Luxmeters	0	0	0	0
9027509000	Other	0	0	0	0
9027801000	For physical or chemical analysis	0	0	0	0
9027802010	P.H meters	0	0	0	0
9027802020	Calori meters	0	0	0	0
9027802030	Visco meters	0	0	0	0
9027802040	Expansion meters	0	0	0	0
9027802050	Exposure meters	0	0	0	0
9027802090	Other	0	0	0	0
9027901000	Microtomes	0	0	0	0
9027909110	Gas sensor	0	0	0	0
9027909121	Of particulate	0	0	0	0
9027909122	Of smoke	0	0	0	0
9027909130	Calorie sensor	0	0	0	0
9027909190	Other	0	0	0	0
9027909910	For the purpose of semiconductor manufacturing	0	0	0	0
9027909991	For gas or smoke analysis apparatus and microtomes	0	0	0	0
9027909999	Other	0	0	0	0
9028101010	Of digital type	0	0	0	0
9028101090	Other	0	0	0	0
9028102000	Calibrating meters	0	0	0	0
9028201010	Of digital type	0	0	0	0
9028201090	Other	0	0	0	0
9028202000	Calibrating meters	0	0	0	0
9028301010	Not less than 50 A	0	0	0	0
9028301020	Less than 50 A	0	0	0	0
9028302000	Calibrating meters	0	0	0	0
9028900000	Parts and accessories	0	0	0	0
9029101000	Revolution counters	0	0	0	0
9029102000	Production counters	0	0	0	0
9029103000	Taximeters	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9029104000	Mileometers	0	0	0	0
9029105000	Counters for indicating the working hours of machines	0	0	0	0
9029109000	Other	0	0	0	0
9029201010	Chronometric system	0	0	0	0
9029201090	Other	0	0	0	0
9029202000	Stroboscopes	0	0	0	0
9029901100	Speed sensor	0	0	0	0
9029901200	Rotation sensor	0	0	0	0
9029901900	Other sensor	0	0	0	0
9029909000	Other	0	0	0	0
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	0	0	0
9030201010	Of cathode-ray	0	0	0	0
9030201090	Other	0	0	0	0
9030202010	Of cathode-ray	0	0	0	0
9030202090	Other	0	0	0	0
9030310000	Multimeters without a recording device	0	0	0	0
9030320000	Multimeters with a recording device	0	0	0	0
9030331000	Voltmeters	0	0	0	0
9030332000	Ammeters	0	0	0	0
9030333000	Circuit testers	0	0	0	0
9030334000	Registance meters	0	0	0	0
9030335000	Galvanometer	0	0	0	0
9030336000	Frequency measuring apparatus	0	0	0	0
9030339000	Other	0	0	0	0
9030391000	Voltmeters	0	0	0	0
9030392000	Ammeters	0	0	0	0
9030393000	Circuit testers	0	0	0	0
9030394000	Registance meters	0	0	0	0
9030395000	Galvanometer	0	0	0	0
9030396000	Frequency measuring apparatus	0	0	0	0
9030399000	Other	0	0	0	0
9030401000	Crosstalk meter	0	0	0	0
9030402000	Gain measuring instruments	0	0	0	0
9030403000	Distortion factor meters	0	0	0	0
9030404000	Psophometers	0	0	0	0
9030409000	Other	0	0	0	0
9030820000	For measuring or checking semiconductor wafers or devices	0	0	0	0
9030840000	Other, with a recording device	0	0	0	0
9030890000	Other	0	0	0	0
9030901100	Electromagnetic sensor	0	0	0	0
9030901200	Radiation ray sensor	0	0	0	0
9030901900	Other sensor	0	0	0	0
9030909010	Of subheading 9030.82 (including sensors of subheading 9030.90)	0	0	0	0
9030909090	Other	0	0	0	0
9031100000	Machines for balancing mechanical parts	0	0	0	0
9031200000	Test benches	0	0	0	0
9031411000	Focimeters	0	0	0	0
9031419000	Other	0	0	0	0
9031491000	Optical surface testers	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9031492000	Optical goniometers or angle gauges	0	0	0	0
9031493000	Focimeters	0	0	0	0
9031494010	For the purpose of semiconductor manufacturing	0	0	0	0
9031494090	Other	0	0	0	0
9031499010	For measuring surface particulate contamination on semiconductor wafers	0	0	0	0
9031499090	Other	0	0	0	0
9031801000	Ultrasonic fish finders	0	0	0	0
9031802000	Load-cells	0	0	0	0
9031809010	Equipment for testing the characteristics of internal combustion engines	0	0	0	0
9031809020	Gear testing machines	0	0	0	0
9031809030	Planimeters	0	0	0	0
9031809040	Spherometers	0	0	0	0
9031809050	Apparatus for checking textile materials	0	0	0	0
9031809060	Ultra-sonic thickness measuring instruments	0	0	0	0
9031809070	Instruments for detecting faults cracks or other defects	0	0	0	0
9031809080	Dynamometers	0	0	0	0
9031809091	For the purpose of semiconductor manufacturing	0	0	0	0
9031809099	Other	0	0	0	0
9031901111	Of subheadings 9031.41, 9031.49.9010	0	0	0	0
9031901119	Of other	0	0	0	0
9031901190	Other	0	0	0	0
9031901291	Of subheadings 9031.41, 9031.49.9010	0	0	0	0
9031901292	Of other semiconductor manufacturing	0	0	0	0
9031901299	Other	0	0	0	0
9031901911	Of subheadings 9031.41, 9031.49.9010	0	0	0	0
9031901919	Of other	0	0	0	0
9031901990	Other	0	0	0	0
9031909011	Of subheadings 9031.41, 9031.49.9010	0	0	0	0
9031909019	Of other	0	0	0	0
9031909090	Other	0	0	0	0
9032101010	For refrigerators	0	0	0	0
9032101020	For aircraft	0	0	0	0
9032101090	Other	0	0	0	0
9032102000	Of fixed type	0	0	0	0
9032200000	Manostats	0	0	0	0
9032811010	For aircraft	0	0	0	0
9032811090	Other	0	0	0	0
9032812010	For aircraft	0	0	0	0
9032812091	Of machines and mechanical appliances for making semiconductor devices	0	0	0	0
9032812099	Other	0	0	0	0
9032819010	For aircraft	0	0	0	0
9032819090	Other	0	0	0	0
9032891010	For aircraft	0	0	0	0
9032891090	Other	0	0	0	0
9032892010	For aircraft	0	0	0	0
9032892090	Other	0	0	0	0
9032893010	For aircraft	0	0	0	0
9032893090	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9032899010	For aircraft	0	0	0	0
9032899090	Other	0	0	0	0
9032901000	For aircraft	0	0	0	0
9032909000	Other	0	0	0	0
9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	0	0	0	0
9101110000	With mechanical display only	0	0	0	0
9101191000	With opto-electronic display only	0	0	0	0
9101199000	Other	0	0	0	0
9101210000	With automatic winding	0	0	0	0
9101290000	Other	0	0	0	0
9101910000	Electrically operated	0	0	0	0
9101990000	Other	0	0	0	0
9102111000	For the blind	0	0	0	0
9102112000	With dials bands or similar of precious metal or of metal clad with precious metal	0	0	0	0
9102119010	Battery or accumulator operated	0	0	0	0
9102119090	Other	0	0	0	0
9102121000	Battery or accumulator operated	0	0	0	0
9102129010	For the blind	0	0	0	0
9102129020	With dials bands or similar of precious metal or of metal clad with precious metal	0	0	0	0
9102129090	Other	0	0	0	0
9102191000	Battery or accumulator operated	0	0	0	0
9102199010	For the blind	0	0	0	0
9102199020	With dials bands or similar of precious metal or of metal clad with precious metal	0	0	0	0
9102199090	Other	0	0	0	0
9102211000	For the blind	0	0	0	0
9102212000	With dials bands or similar of precious metal or of metal clad with precious metal	0	0	0	0
9102219000	Other	0	0	0	0
9102291000	For the blind	0	0	0	0
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	0	0	0	0
9102299000	Other	0	0	0	0
9102911000	Stop-watches	0	0	0	0
9102912000	For the blind	0	0	0	0
9102919010	Battery or accumulator powered	0	0	0	0
9102919090	Other	0	0	0	0
9102991000	Stop-watches	0	0	0	0
9102992000	For the blind	0	0	0	0
9102999000	Other	0	0	0	0
9103101000	Travel clocks	0	0	0	0
9103109000	Other	0	0	0	0
9103901000	Travel clocks	0	0	0	0
9103909000	Other	0	0	0	0
9104001000	For vehicles	0	0	0	0
9104002000	For aircraft	0	0	0	0
9104004000	For vessels	0	0	0	0
9104009000	Other	0	0	0	0
9105110000	Electrically operated	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9105190000	Other	0	0	0	0
9105210000	Electrically operated	0	0	0	0
9105290000	Other	0	0	0	0
9105910000	Electrically operated	0	0	0	0
9105990000	Other	0	0	0	0
9106100000	Time-registers; time-recorders	0	0	0	0
9106901000	Watchmen's telltales	0	0	0	0
9106902000	Timers	0	0	0	0
9106903000	Parking meters	0	0	0	0
9106909000	Other	0	0	0	0
9107001000	With synchronous motor	0	0	0	0
9107009000	Other	0	0	0	0
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	0	0	0	0
9108120000	With opto-electronic display only	0	0	0	0
9108190000	Other	0	0	0	0
9108200000	With automatic winding	0	0	0	0
9108900000	Other	0	0	0	0
9109100000	Electrically operated	0	0	0	0
9109900000	Other	0	0	0	0
9110111000	Battery or accumulator powered	0	0	0	0
9110112000	With automatic winding	0	0	0	0
9110119000	Other	0	0	0	0
9110121000	Battery or accumulator powered.	0	0	0	0
9110122000	With automatic winding	0	0	0	0
9110129000	Other	0	0	0	0
9110191000	Battery or accumulator powered	0	0	0	0
9110192000	With automatic winding	0	0	0	0
9110199000	Other	0	0	0	0
9110901000	Battery or accumulator powered	0	0	0	0
9110909000	Other	0	0	0	0
9111100000	Cases of precious metal or of metal clad with precious metal	0	0	0	0
9111200000	Cases of base metal, whether or not gold-or silver-plated	0	0	0	0
9111800000	Other cases	0	0	0	0
9111901000	Of precious metal or metal clad with precious metal	0	0	0	0
9111909000	Other	0	0	0	0
9112200000	Cases	0	0	0	0
9112900000	Parts	0	0	0	0
9113100000	Of precious metal or of metal clad with precious metal	0	0	0	0
9113200000	Of base metal, whether or not gold-or silver-plated	0	0	0	0
9113901000	Of plastics	0	0	0	0
9113902000	Of leather or composition leather	0	0	0	0
9113909000	Other	0	0	0	0
9114100000	Springs, including hair-springs	0	0	0	0
9114300000	Dials	0	0	0	0
9114400000	Plates and bridges	0	0	0	0
9114900000	Other	0	0	0	0
9201101000	Of automatic	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9201109000	Other	0	0	0	0
9201200000	Grand pianos	0	0	0	0
9201901000	Harpsichords	0	0	0	0
9201909000	Other	0	0	0	0
9202101000	Violins	0	0	0	0
9202102000	Violoncellos	0	0	0	0
9202109000	Other	0	0	0	0
9202901000	Guitars	0	0	0	0
9202902000	Harps	0	0	0	0
9202903000	Mandolines	0	0	0	0
9202904000	Banjo	0	0	0	0
9202909000	Other	0	0	0	0
9205101000	Trumpets	0	0	0	0
9205102000	Trombones	0	0	0	0
9205109000	Other	0	0	0	0
9205901010	Flutes	0	0	0	0
9205901020	Clarinets	0	0	0	0
9205901030	Saxophones	0	0	0	0
9205901040	Recorder	0	0	0	0
9205901090	Other	0	0	0	0
9205902010	Pipe organs	0	0	0	0
9205902020	Reed organs	0	0	0	0
9205902090	Other	0	0	0	0
9205903010	Accordions	0	0	0	0
9205903020	Melodicas	0	0	0	0
9205903090	Other	0	0	0	0
9205904000	Mouth organs	0	0	0	0
9205909000	Other	0	0	0	0
9206001000	Drums	0	0	0	0
9206002000	Xylophones	0	0	0	0
9206003000	Cymbals	0	0	0	0
9206004000	Castanets	0	0	0	0
9206005000	Maracas	0	0	0	0
9206006000	Tambourine	0	0	0	0
9206009000	Other	0	0	0	0
9207101000	Organs (including synthesizers)	0	0	0	0
9207103000	Pianos	0	0	0	0
9207109000	Other	0	0	0	0
9207901000	Guitars	0	0	0	0
9207902000	Accordions	0	0	0	0
9207903000	Rhythm box	0	0	0	0
9207909000	Other	0	0	0	0
9208100000	Musical boxes	0	0	0	0
9208901000	Fair ground organs	0	0	0	0
9208902000	Mechanical street organs	0	0	0	0
9208903000	Mechanical singing birds	0	0	0	0
9208904000	Musical saws	0	0	0	0
9208909000	Other	0	0	0	0
9209301000	Of metal wire	0	0	0	0
9209309000	Other	0	0	0	0
9209910000	Parts and accessories for pianos	0	0	0	0
9209920000	Parts and accessories for the musical instruments of heading 92.02	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9209940000	Parts and accessories for the musical instruments of heading 92.07	0	0	0	0
9209991000	For musical movements	0	0	0	0
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	0	0	0	0
9209993000	Mechanisms for musical boxes	0	0	0	0
9209999000	Other	0	0	0	0
9301101000	Self-propelled	0	0	0	0
9301109000	Other	0	0	0	0
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0	0	0
9301901000	Fully automatic shotguns	0	0	0	0
9301902010	Bolt action	0	0	0	0
9301902020	Semi-automatic	0	0	0	0
9301902030	Fully automatic	0	0	0	0
9301902090	Other	0	0	0	0
9301903000	Machine-guns	0	0	0	0
9301904010	Fully automatic pistols	0	0	0	0
9301904090	Other	0	0	0	0
9301909000	Other	0	0	0	0
9302001010	Revolvers	0	0	0	0
9302001021	Semi-automatic	0	0	0	0
9302001029	Other	0	0	0	0
9302001030	Pistols, multiple barrel	0	0	0	0
9302001090	Other	0	0	0	0
9302009010	Revolvers	0	0	0	0
9302009021	Semi-automatic	0	0	0	0
9302009029	Other	0	0	0	0
9302009030	Pistols, multiple barrel	0	0	0	0
9302009090	Other	0	0	0	0
9303100000	Muzzle-loading firearms	0	0	0	0
9303201011	Pump-action	0	0	0	0
9303201012	Semi-automatic	0	0	0	0
9303201019	Other	0	0	0	0
9303201020	Shotguns, multiple barrel, including combination guns	0	0	0	0
9303201090	Other	0	0	0	0
9303209011	Pump-action	0	0	0	0
9303209012	Semi-automatic	0	0	0	0
9303209019	Other	0	0	0	0
9303209020	Shotguns, multiple barrel, including combination guns	0	0	0	0
9303209090	Other	0	0	0	0
9303301010	Single-shot	0	0	0	0
9303301020	Semi-automatic	0	0	0	0
9303301090	Other	0	0	0	0
9303309010	Single-shot	0	0	0	0
9303309020	Semi-automatic	0	0	0	0
9303309090	Other	0	0	0	0
9303900000	Other	0	0	0	0
9304001000	Air guns	0	0	0	0
9304009000	Other	0	0	0	0
9305101010	Firing mechanisms	0	0	0	0
9305101020	Frames and receivers	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9305101030	Barrels	0	0	0	0
9305101040	Pistons, locking lugs and gas buffers	0	0	0	0
9305101050	Magazines and parts thereof	0	0	0	0
9305101060	Silencers (sound moderators) and parts thereof	0	0	0	0
9305101070	Butts, grips and plates	0	0	0	0
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	0	0	0
9305101090	Other	0	0	0	0
9305109010	Firing mechanisms	0	0	0	0
9305109020	Frames and receivers	0	0	0	0
9305109030	Barrels	0	0	0	0
9305109040	Pistons, locking lugs and gas buffers	0	0	0	0
9305109050	Magazines and parts thereof	0	0	0	0
9305109060	Silencers (sound moderators) and parts thereof	0	0	0	0
9305109070	Butts, grips and plates	0	0	0	0
9305109080	Slides(for pistols) and cylinders (for revolvers)	0	0	0	0
9305109090	Other	0	0	0	0
9305201000	Shotgun barrels	0	0	0	0
9305209010	Rifle barrels	0	0	0	0
9305209020	Magazines and parts thereof	0	0	0	0
9305209090	Other	0	0	0	0
9305911010	Firing mechanisms	0	0	0	0
9305911020	Frames and receivers	0	0	0	0
9305911030	Barrels	0	0	0	0
9305911040	Pistons, locking lugs and gas buffers	0	0	0	0
9305911050	Magazines and parts thereof	0	0	0	0
9305911060	Silencers (sound moderators) and parts thereof	0	0	0	0
9305911070	Flash eliminators and parts thereof	0	0	0	0
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	0	0	0
9305911090	Other	0	0	0	0
9305919000	Other	0	0	0	0
9305990000	Other	0	0	0	0
9306210000	Cartridges	0	0	0	0
9306290000	Other	0	0	0	0
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	0	0	0
9306309000	Other	0	0	0	0
9306900000	Other	0	0	0	0
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	0	0	0
9401100000	Seats of a kind used for aircraft	0	0	0	0
9401200000	Seats of a kind used for motor vehicles	0	0	0	0
9401302000	Of cane	0	0	0	0
9401303000	Covered with leather	0	0	0	0
9401309000	Other	0	0	0	0
9401401000	Of cane	0	0	0	0
9401402000	Covered with leather	0	0	0	0
9401409000	Other	0	0	0	0
9401510000	Of bamboo or rattan	0	0	0	0
9401591000	Of cane	0	0	0	0
9401599000	Other	0	0	0	0
9401611000	Covered with leather	0	0	0	0
9401619000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9401691000	Covered with leather	0	0	0	0
9401699000	Other	0	0	0	0
9401711000	Covered with leather	0	0	0	0
9401719000	Other	0	0	0	0
9401791000	Covered with leather	0	0	0	0
9401799000	Other	0	0	0	0
9401801000	Of stone	0	0	0	0
9401809000	Other	0	0	0	0
9401901000	Of wood	0	0	0	0
9401902000	Of metal	0	0	0	0
9401909000	Other	0	0	0	0
9402101010	Dentists' chairs	0	0	0	0
9402101020	Optical chairs	0	0	0	0
9402101090	Other	0	0	0	0
9402109010	Barbers or beauty shop's chairs	0	0	0	0
9402109090	Other	0	0	0	0
9402901000	Operating tables	0	0	0	0
9402902000	Gynecologic tables	0	0	0	0
9402903000	Delivery tables	0	0	0	0
9402908000	Other	0	0	0	0
9402909000	Parts	0	0	0	0
9403100000	Metal furniture of a kind used in offices	0	0	0	0
9403201000	Beds	0	0	0	0
9403209000	Other	0	0	0	0
9403301000	Desks	0	0	0	0
9403309000	Other	0	0	0	0
9403401000	Dinner tables	0	0	0	0
9403409000	Other	0	0	0	0
9403501000	Beds	0	0	0	0
9403509000	Other	0	0	0	0
9403601010	Stationery chests	0	0	0	0
9403601020	Dressing tables	0	0	0	0
9403601030	Dressers (wardrobes)	0	0	0	0
9403601090	Other	0	0	0	0
9403609010	Stationery chests	0	0	0	0
9403609020	Dressing tables	0	0	0	0
9403609030	Dressers (wardrobes)	0	0	0	0
9403609090	Other	0	0	0	0
9403701000	Baby's step training	0	0	0	0
9403709000	Other	0	0	0	0
9403810000	Of bamboo or rattan	0	0	0	0
9403890000	Other	0	0	0	0
9403900000	Parts	0	0	0	0
9404100000	Mattress supports	0	0	0	0
9404210000	Of cellular rubber or plastics, whether or not covered	0	0	0	0
9404290000	Of other materials	0	0	0	0
9404300000	Sleeping bags	0	0	0	0
9404900000	Other	0	0	0	0
9405101000	Of filament lamps	0	0	0	0
9405102000	Of fluorescent lamps	0	0	0	0
9405109000	Other	0	0	0	0
9405201000	Of filament lamps	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9405202000	Of fluorescent lamps	0	0	0	0
9405209000	Other	0	0	0	0
9405301000	Of filament lamps	0	0	0	0
9405309000	Other	0	0	0	0
9405401000	Of anti-explosive type	0	0	0	0
9405402000	Of flood type	0	0	0	0
9405403000	Of street type	0	0	0	0
9405409000	Other	0	0	0	0
9405500000	Non-electrical lamps and lighting fittings	0	0	0	0
9405601000	Of neon tubes	0	0	0	0
9405602000	Of filament lamps	0	0	0	0
9405603000	Of fluorescent lamps	0	0	0	0
9405609000	Other	0	0	0	0
9405911000	Of chandeliers	0	0	0	0
9405919000	Other	0	0	0	0
9405921000	Of chandeliers	0	0	0	0
9405929000	Other	0	0	0	0
9405991000	Of chandeliers	0	0	0	0
9405999000	Other	0	0	0	0
9406009010	Of plastic	0	0	0	0
9406009020	Of iron or steel	0	0	0	0
9406009030	Of aluminium	0	0	0	0
9406009090	Other	0	0	0	0
9503001100	Children's tricycles	0	0	0	0
9503001200	Scooters	0	0	0	0
9503001300	Pedal cars	0	0	0	0
9503001400	Dolls' carriages	0	0	0	0
9503001800	Other	0	0	0	0
9503001900	Parts and accessories	0	0	0	0
9503002110	Of textiles	0	0	0	0
9503002120	Of rubbers	0	0	0	0
9503002130	Of plastics	0	0	0	0
9503002140	Of ceramics	0	0	0	0
9503002150	Of glasses	0	0	0	0
9503002160	Of wood	0	0	0	0
9503002190	Other	0	0	0	0
9503002910	Garments and accessories therefor, footwear and headgear	0	0	0	0
9503002990	Other	0	0	0	0
9503003110	Electric trains	0	0	0	0
9503003190	Accessories	0	0	0	0
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	0	0	0
9503003300	Other construction sets and constructional toys	0	0	0	0
9503003411	Of textile materials	0	0	0	0
9503003419	Other	0	0	0	0
9503003491	Of textile material	0	0	0	0
9503003492	Of rubbers	0	0	0	0
9503003493	Of plastics	0	0	0	0
9503003494	Of metal	0	0	0	0
9503003495	Of ceramics	0	0	0	0
9503003496	Of glasses	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9503003497	Of wood	0	0	0	0
9503003499	Other	0	0	0	0
9503003500	Toy musical instruments and apparatus	0	0	0	0
9503003600	Puzzles	0	0	0	0
9503003700	Other toys, put up in sets or outfits	0	0	0	0
9503003800	Other toys and models, incorporating a motor	0	0	0	0
9503003911	Balloons, toy balls, kites and the like	0	0	0	0
9503003919	Other	0	0	0	0
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	0	0	0
9504201000	Billiard tables	0	0	0	0
9504202000	Billiard balls	0	0	0	0
9504209000	Other	0	0	0	0
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	0	0	0
9504400000	Playing cards	0	0	0	0
9504501000	Video games of a kind used with a television receiver	0	0	0	0
9504509000	Other	0	0	0	0
9504901010	Pin tables	0	0	0	0
9504901020	Pin setters	0	0	0	0
9504901030	Bowling balls	0	0	0	0
9504901040	Lane	0	0	0	0
9504901050	Bowling pins	0	0	0	0
9504901090	Other	0	0	0	0
9504902000	Electronic games	0	0	0	0
9504903000	Other articles and equipment	0	0	0	0
9504909010	Of video games	0	0	0	0
9504909020	Of electronic games	0	0	0	0
9504909090	Other	0	0	0	0
9505100000	Articles for Christmas festivities	0	0	0	0
9505900000	Other	0	0	0	0
9506110000	Skis	0	0	0	0
9506120000	Ski-fastenings (ski-bindings)	0	0	0	0
9506190000	Other	0	0	0	0
9506210000	Sailboards	0	0	0	0
9506290000	Other	0	0	0	0
9506310000	Clubs, complete	0	0	0	0
9506320000	Balls	0	0	0	0
9506391000	Parts of clubs	0	0	0	0
9506399000	Other	0	0	0	0
9506401000	Table-tennis tables	0	0	0	0
9506402000	Table-tennis rackets	0	0	0	0
9506403000	Table-tennis balls	0	0	0	0
9506409000	Other	0	0	0	0
9506510000	Lawn-tennis rackets, whether or not strung	0	0	0	0
9506591000	Badminton rackets	0	0	0	0
9506599000	Other	0	0	0	0
9506610000	Lawn-tennis balls	0	0	0	0
9506621000	Soccer balls	0	0	0	0
9506622000	Basket balls	0	0	0	0
9506623000	Volley balls	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9506624000	Hand balls	0	0	0	0
9506625000	American footballs	0	0	0	0
9506629000	Other	0	0	0	0
9506691000	Badminton shuttlecock	0	0	0	0
9506692000	Baseballs	0	0	0	0
9506699000	Other	0	0	0	0
9506700000	Ice skates and roller skates, including skating boots with skates attached	0	0	0	0
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	0	0	0	0
9506990000	Other	0	0	0	0
9507101000	Of glass fibre	0	0	0	0
9507102000	Of carbon	0	0	0	0
9507109000	Other	0	0	0	0
9507200000	Fish-hooks, whether or not snelled	0	0	0	0
9507300000	Fishing reels	0	0	0	0
9507901000	Fish landing nets and other fishing tackles	0	0	0	0
9507909000	Other	0	0	0	0
9508100000	Travelling circuses and travelling menageries	0	0	0	0
9508900000	Other	0	0	0	0
9601100000	Worked ivory and articles of ivory	0	0	0	0
9601901010	A nucleus for cultivating pearl	0	0	0	0
9601901090	Other	0	0	0	0
9601902000	Of horn	0	0	0	0
9601903000	Of bone	0	0	0	0
9601904000	Of coral	0	0	0	0
9601909010	A nucleus for cultivating pearl	0	0	0	0
9601909090	Other	0	0	0	0
9602001000	Gelatin capsules	0	0	0	0
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	0	0	0	0
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	0	0	0	0
9602009090	Other	0	0	0	0
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	0	0	0	0
9603210000	Tooth brushes, including dental-plate brushes	0	0	0	0
9603290000	Other	0	0	0	0
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	0	0	0	0
9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	0	0	0	0
9603500000	Other brushes constituting parts of machines, appliances or vehicles	0	0	0	0
9603900000	Other	0	0	0	0
9604000000	Hand sieves and hand riddles.	0	0	0	0
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	0	0	0	0
9606100000	Press-fasteners, snap-fasteners and press-studs	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
	and parts therefor				
9606210000	Of plastics, not covered with textile material	0	0	0	0
9606220000	Of base metal, not covered with textile material	0	0	0	0
9606291000	Of shell-fish shell	0	0	0	0
9606299000	Other	0	0	0	0
9606300000	Button moulds and other parts of buttons; button blanks	0	0	0	0
9607110000	Fitted with chain scoops of base metal	0	0	0	0
9607191000	Of plastic	0	0	0	0
9607199000	Other	0	0	0	0
9607201000	Of base metal	0	0	0	0
9607202000	Of plastic	0	0	0	0
9607209000	Other	0	0	0	0
9608100000	Ball point pens	0	0	0	0
9608200000	Felt tipped and other porous-tipped pens and markers	0	0	0	0
9608301000	Fountainpens	0	0	0	0
9608309000	Other	0	0	0	0
9608401000	Propelling Pencils	0	0	0	0
9608402010	Of mechanical type	0	0	0	0
9608402090	Other	0	0	0	0
9608500000	Sets of articles from two or more of the foregoing subheadings	0	0	0	0
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	0	0	0	0
9608911000	Pen nibs	0	0	0	0
9608912000	Nib points	0	0	0	0
9608991000	Parts	0	0	0	0
9608999000	Other	0	0	0	0
9609101000	Pencils	0	0	0	0
9609102000	Color pencils	0	0	0	0
9609103000	Crayons	0	0	0	0
9609200000	Pencil leads, black or coloured	0	0	0	0
9609901000	Crayons and oil pastels.	0	0	0	0
9609902000	Pastels	0	0	0	0
9609903010	For writing	0	0	0	0
9609903090	Other	0	0	0	0
9609909000	Other	0	0	0	0
9610001000	Slates	0	0	0	0
9610002000	Black boards	0	0	0	0
9610009000	Other	0	0	0	0
9611001000	Stamps	0	0	0	0
9611002000	Hand printing sets	0	0	0	0
9611009000	Other	0	0	0	0
9612101000	For typewriter	0	0	0	0
9612102000	For EDPS machines	0	0	0	0
9612109000	Other	0	0	0	0
9612200000	Ink-pads	0	0	0	0
9613100000	Pocket lighters, gas fuelled, non-refillable	0	0	0	0
9613200000	Pocket lighters, gas fuelled, refillable	0	0	0	0
9613800000	Other lighters	0	0	0	0
9613901000	Piezo-electric ignition units	0	0	0	0
9613909000	Other	0	0	0	0

HS code (HS2012)	DESCRIPTION	Base Rate (2015)	2016	2017	2018 and subsequent year
9614001000	Pipes and pipe bowls	0	0	0	0
9614009000	Other	0	0	0	0
9615111000	Combs	0	0	0	0
9615119000	Other	0	0	0	0
9615191000	Combs	0	0	0	0
9615199000	Other	0	0	0	0
9615901000	Hair-pins	0	0	0	0
9615909000	Other	0	0	0	0
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	0	0	0	0
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	0	0	0	0
9617001000	Vacuum flasks	0	0	0	0
9617002000	Vacuum lunch-boxes	0	0	0	0
9617008000	Other	0	0	0	0
9617009000	Parts	0	0	0	0
9618001000	Tailors' dummies	0	0	0	0
9618002000	Automata	0	0	0	0
9618009000	Other	0	0	0	0
9619001010	Napkins and napkin liners for babies	0	0	0	0
9619001090	Other	0	0	0	0
9619002000	Of wadding of textile materials	0	0	0	0
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	0	0	0	0
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	0	0	0	0
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	0	0	0	0
9619009000	Other	0	0	0	0
9701101000	Paintings	0	0	0	0
9701102000	Drawings	0	0	0	0
9701103000	Pastels	0	0	0	0
9701900000	Other	0	0	0	0
9702001000	Engravings	0	0	0	0
9702002000	Prints	0	0	0	0
9702003000	Lithographs	0	0	0	0
9703001000	Sculptures	0	0	0	0
9703002000	Statuary	0	0	0	0
9704001000	Postage stamps	0	0	0	0
9704009000	Other	0	0	0	0
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	0	0	0
9706001000	Ceramics	0	0	0	0
9706002000	Musical instruments	0	0	0	0
9706009000	Other	0	0	0	0

ANNEX 2-A
TARIFF SCHEDULE OF VIET NAM

Section A

HS code (HS 2012)	Description	Base rate	Staging Category
02071100	- - Not cut in pieces, fresh or chilled	40	Y-8
02071200	- - Not cut in pieces, frozen	40	Y-8
02071300	- - Cuts and offal, fresh or chilled	40	Y-8
02071410	- - - Wings	20	Y-8
02071420	- - - Thighs	20	Y-8
02071499	- - - - Other	20	Y-8
04072100	- - Of fowls of the species Gallus domesticus	30	E
04072910	- - - Of ducks	30	E
04072990	- - - Other	30	E
04079010	- - Of fowls of the species Gallus domesticus	30	E
04079020	- - Of ducks	30	E
04079090	- - Other	30	E
12079100	- - Poppy seeds	10	E
13021110	- - - Pulvis opii	5	E
13021190	- - - Other	5	E
17011200	- - Beet sugar	15	E
17011300	- - Cane sugar specified in Subheading Note 2 to this Chapter	15	E
17011400	- - Other cane sugar	15	E
17019100	- - Containing added flavouring or colouring matter	15	E
17019911	- - - - White	15	E
17019919	- - - - Other	15	E
17019990	- - - Other	15	E
19011030	- - Of soya-bean powder	20	Y-5
19019031	- - - Filled milk	10	S-2
19019039	- - - Other		
1901903990	- - - - Other	10	S-2
19019041	- - - In powder form	20	S-2
19019049	- - - In other forms	20	S-2
19019099	- - - Other	15	S-2
21069061	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20	S-2
21069062	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	20	S-2
21069064	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20	S-2
21069065	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	20	S-2
22030010	- Stout or porter	35	E
22030090	- Other, including ale	35	E
22041000	- Sparkling wine	50	E
22042111	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	E
22042113	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50	E
22042114	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	E
22042121	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	E
22042122	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	E
22042911	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	E
22042913	- - - - Of an alcoholic strength by volume exceeding 15% vol but not	50	E

HS code (HS 2012)	Description	Base rate	Staging Category
	exceeding 23% vol		
22042914	- - - - Of an alcoholic strength by volume exceeding 23% vol	50	E
22042921	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50	E
22042922	- - - - Of an alcoholic strength by volume exceeding 15% vol	50	E
22043010	- - Of an alcoholic strength by volume not exceeding 15% vol	55	A
22043020	- - Of an alcoholic strength by volume exceeding 15% vol	55	A
22051010	- - Of an alcoholic strength by volume not exceeding 15% vol	55	A
22051020	- - Of an alcoholic strength by volume exceeding 15% vol	55	A
22059010	- - Of an alcoholic strength by volume not exceeding 15% vol	55	A
22059020	- - Of an alcoholic strength by volume exceeding 15% vol	55	A
22060010	- Cider or perry	55	A
22060020	- Sake	55	A
22060030	- Toddy	55	A
22060040	- Shandy	55	A
22060091	- - Other rice wine (including medicated rice wine)	55	A
22060099	- - Other	55	A
22082050	- - Brandy	48	E
22082090	- - Other	48	E
22083000	- Whiskies	48	E
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products	48	E
22085000	- Gin and Geneva	48	E
22086000	- Vodka	48	E
22087000	- Liqueurs and cordials	48	E
22089010	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	48	E
22089020	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	48	E
22089030	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	48	E
22089040	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	48	E
22089050	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	48	E
22089060	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	48	E
22089070	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	48	E
22089080	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	48	E
22089090	- - Other	48	E
23099013	- - - Of a kind suitable for prawns	0	Y-1
24011010	- - Virginia type, flue-cured	30	E
24011020	- - Virginia type, other than flue-cured	30	E
24011040	- - Burley type	30	E
24011050	- - Other, flue-cured	30	E
24011090	- - Other	30	E
24012010	- - Virginia type, flue-cured	30	E
24012020	- - Virginia type, other than flue-cured	30	E
24012030	- - Oriental type	30	E
24012040	- - Burley type	30	E
24012050	- - Other, flue-cured	30	E
24012090	- - Other	30	E
24013010	- - Tobacco stems	15	E
24013090	- - Other	30	E

HS code (HS 2012)	Description	Base rate	Staging Category
24021000	- Cigars, cheroots and cigarillos, containing tobacco	100	E
24022010	- - Beedies	135	E
24022020	- - Clove cigarettes	135	E
24022090	- - Other	135	E
24029010	- - Cigars, cheroots and cigarillos of tobacco substitutes	135	E
24029020	- - Cigarettes of tobacco substitutes	135	E
24031100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	30	E
24031911	- - - - Ang Hoon	50	E
24031919	- - - - Other	30	E
24031920	- - - Other manufactured tobacco for the manufacture of cigarettes	30	E
24031990	- - - Other	30	E
24039110	- - - Packed for retail sale	50	E
24039190	- - - Other	50	E
24039910	- - - Tobacco extracts and essences	30	E
24039930	- - - Manufactured tobacco substitutes	30	E
24039940	- - - Snuff, whether or not dry	50	E
24039950	- - - Chewing and sucking tobacco	50	E
24039990	- - - Other	50	E
25010010	- Table salt	30	E
25010020	- Rock salt	30	E
25010050	- Sea water	15	E
25010090	- Other	10	E
25232100	- - White cement, whether or not artificially coloured	35	B-2
25232910	- - - Coloured cement	35	B-2
25232990	- - - Other	35	B-2
25233000	- Aluminous cement	32	S-3
25239000	- Other hydraulic cements	32	S-3
27090020	- Condensates	0	Y-1
27090090	- Other	0	Y-1
27101211	- - - - Of RON 97 and above, leaded	12	B-2
27101212	- - - - Of RON 97 and above, unleaded	12	B-2
27101213	- - - - Of RON 90 and above, but below RON 97, leaded	12	B-2
27101214	- - - - Of RON 90 and above, but below RON 97, unleaded	12	B-2
27101215	- - - - Other, leaded	12	B-2
27101216	- - - - Other, unleaded	12	B-2
27101220	- - - Aviation spirit, not of a kind used as jet fuel	12	B-2
27101230	- - - Tetrapropylene	12	B-2
27101240	- - - White spirit	12	B-2
27101250	- - - Low aromatic solvents containing by weight less than 1% aromatic content	12	B-2
27101260	- - - Other solvent spirits	12	B-2
27101270	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits	12	B-2
27101280	- - - Other alpha olefins	12	B-2
27101290	- - - Other	12	B-2
27109100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20	S-2
27109900	- - Other	20	S-2
28151100	- - Solid	10	S-2
28151200	- - In aqueous solution (soda lye or liquid soda)	20	S-2
29173200	- - Dioctyl orthophthalates	10	Y-10
29173300	- - Dinonyl or didecyl orthophthalates	10	Y-10
29173410	- - - Dibutyl orthophthalates	10	S-2
29173490	- - - Other	10	S-2

HS code (HS 2012)	Description	Base rate	Staging Category
29224100	- - Lysine and its esters; salts thereof	0	Y-1
29224220	- - - Monosodium glutamate (MSG)	20	S-2
29224290	- - - Other salts	20	S-2
29411011	- - - Non-sterile	10	Y-7
29411019	- - - Other	10	Y-10
29411020	- - Ampicillin and its salts	5	Y-7
30041015	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5	Y-7
30041016	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	8	S-2
30042031	- - - Of a kind taken orally	5	Y-10
30042032	- - - In ointment form	5	Y-7
30042071	- - - Of a kind taken orally or in ointment form	5	Y-10
30069210	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	14	E
30069290	- - - Other	14	E
31031010	- - Feed grade	6	S-2
31031090	- - Other	6	S-2
31039010	- - Calcined phosphatic fertilisers	6	S-2
31051010	- - Superphosphates and calcined phosphatic fertilisers	6	S-2
31051020	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	6	S-2
31051090	- - Other	0	Y-1
31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6	Y-10
32081090	- - Other:		
3208109090	- - - Other	10	S-2
32082090	- - Other		
3208209090	- - - Other	10	S-2
32089029	- - - Other	10	S-2
32089090	- - Other:		
3208909090	- - - Other	10	S-2
32091010	- - Varnishes (including lacquers)		
3209101090	- - - Not exceeding 100oC heat resistance	10	S-2
32091090	- - Other	20	S-2
32099000	- Other		
3209900090	- - Other	10	S-2
32100050	- Polyurethane tar coatings	20	S-2
32100099	- - Other	20	S-2
33030000	**Perfumes and toilet waters.**	18	S-2
33041000	- Lip make-up preparations	22	S-3
33042000	- Eye make-up preparations	25	S-3
33043000	- Manicure and pedicure preparations	22	Y-10
33049100	- - Powders, whether or not compressed	25	Y-10
33049920	- - - Anti-acne creams	10	Y-10
33049930	- - - Other face or skin creams and lotions	20	Y-10
33049990	- - - Other	20	Y-10
33052000	- Preparations for permanent waving or straightening	18	S-2
33059000	- Other	20	Y-10
33071000	- Pre-shave, shaving or after-shave preparations	22	S-3
33073000	- Perfumed bath salts and other bath preparations	20	Y-10
34011110	- - - Medicated products	20	S-2
34011120	- - - Bath soap	20	Y-10
34011130	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	20	Y-10

HS code (HS 2012)	Description	Base rate	Staging Category
34011190	- - - Other	20	S-2
34011910	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	25	S-3
34011990	- - - Other	25	S-3
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	27	S-3
34031919	- - - - Other	17	S-2
34039919	- - - - Other	20	S-2
34039990	- - - Other	10	S-2
35069100	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	14	S-2
35069900	- - Other	14	S-2
38251000	- Municipal waste	20	E
38252000	- Sewage sludge	20	E
38253010	- - Syringes, needles, cannulae and the like	20	E
38253090	- - Other	20	E
38254100	- - Halogenated	20	E
38254900	- - Other	20	E
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20	E
39032040	- - In aqueous dispersion	10	S-2
39033040	- - In aqueous dispersion	8	S-2
39033060	- - Granules	3	Y-10
39041010	- - Homopolymers, suspension type	5	B-2
39041091	- - - Granules	10	Y-10
39042110	- - - Granules	8	Y-10
39042120	- - - Powder	7	Y-10
39042220	- - - Granules	8	Y-10
39051200	- - In aqueous dispersion	5	Y-5
39052100	- - In aqueous dispersion	10	S-2
39059910	- - - In aqueous dispersion	10	S-2
39061010	- - In dispersion	5	Y-10
39069020	- - In dispersion		
3906902010	- - - In aqueous dispersion	5	S-2
39174000	- Fittings	15	S-2
39181011	- - - Tiles	27	S-3
39181019	- - - Other	27	S-3
39181090	- - Other	27	S-3
39189011	- - - Tiles, of polyethylene	27	S-3
39189013	- - - Other, of polyethylene	27	S-3
39189014	- - - Of chemical derivatives of natural rubber	27	S-3
39189019	- - - Other	27	S-3
39189091	- - - Of polyethylene	27	S-3
39189092	- - - Of chemical derivatives of natural rubber	27	S-3
39189099	- - - Other	27	S-3
39191020	- - Of polyethylene:		
3919102090	- - - Other	12	S-2
39191090	- - Other	12	S-2
39202010	- - Biaxially oriented polypropylene (BOPP) film	5	Y-10
39202090	- - Other		
3920209090	- - - Other	7	S-2
39204300	- - Containing by weight not less than 6% of plasticisers:		
3920430090	- - - Other	7	S-2
39221010	- - Baths	25	S-3

HS code (HS 2012)	Description	Base rate	Staging Category
39221090	- - Other	25	S-3
39222000	- Lavatory seats and covers	25	S-3
39229011	- - - Parts of flushing cisterns	25	S-3
39229012	- - - Flushing cisterns equipped with their mechanisms	25	S-3
39229019	- - - Other	25	S-3
39229090	- - Other	25	S-3
39241000	- Tableware and kitchenware	27	S-3
39249010	- - Bed pans, urinals (portable type) or chamber-pots	27	S-3
39249090	- - Other	27	S-3
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	25	S-3
39252000	- Doors, windows and their frames and thresholds for doors	27	S-3
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	27	S-3
39259000	- Other	20	S-2
39263000	- Fittings for furniture, coachwork or the like	20	S-2
40111000	- Of a kind used on motor cars (including station wagons and racing cars)	25	B-2
40112010	- - Of a width not exceeding 450mm	25	B-2
40112090	- - Other	10	Y-10
40114000	- Of a kind used on motorcycles	35	S-3
40115000	- Of a kind used on bicycles	35	S-3
40119930	- - - Other, of a width exceeding 450 mm	10	S-2
40119990	- - - Other	10	S-2
40131011	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	B-2
40131019	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10	B-2
40131021	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	B-2
40131029	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10	B-2
40132000	- Of a kind used on bicycles	35	S-3
40139019	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	S-2
40139020	- - Of a kind used on motorcycles	35	S-3
40139099	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10	S-2
40161010	- - Padding for articles of apparel or clothing accessories	20	S-2
40161020	- - Floor tiles and wall tiles	20	S-2
40161090	- - Other	20	Y-10
40169913	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	10	B-2
40169914	- - - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	10	B-2
48010010	- Weighing not more than 55g/m^2	20	Y-10
48010090	- Other	20	B-2
48021000	- Hand-made paper and paperboard	20	B-2
48025490	- - - Other	20	B-2
48025520	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20	B-2
48025550	- - - Base paper of a kind used to manufacture release paper	5	B-2
48025590	- - - Other	20	B-2
48025620	- - - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	25	B-2
48025690	- - - Other	20	B-2
48025790	- - - Other	20	S-2
48025821	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm	20	B-2

HS code (HS 2012)	Description	Base rate	Staging Category
	or less in the unfolded state		
48025829	- - - - Other	20	B-2
48025890	- - - Other	20	B-2
48026130	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20	B-2
48026190	- - - Other	20	S-2
48026210	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20	B-2
48026220	- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20	B-2
48026900	- - Other		
4802690090	- - - Other	20	S-2
48042190	- - - Other	17	Y-10
48044190	- - - Other	20	B-2
48052510	- - - Weighing less than 225 g/m^2	10	S-2
48052590	- - - Other	10	Y-5
48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25	S-3
48149000	- Other	20	S-2
48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	15	S-2
48192000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15	S-2
48211010	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20	S-2
48211090	- - Other	20	S-2
48219010	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20	S-2
48219090	- - Other	20	S-2
52081200	- - Plain weave, weighing more than 100 g/m^2	12	Y-10
52081900	- - Other fabrics	12	Y-3
52083900	- - Other fabrics	12	Y-3
52085210	- - - Printed by the traditional batik process	12	Y-5
52085290	- - - Other	12	Y-10
52092900	- - Other fabrics	12	S-2
52094200	- - Denim	12	Y-10
52094900	- - Other fabrics	12	Y-3
52103900	- - Other fabrics	12	Y-5
52104100	- - Plain weave	12	Y-5
52111100	- - Plain weave	12	Y-5
52111200	- - 3-thread or 4-thread twill, including cross twill	12	Y-10
52121300	- - Dyed	12	Y-3
54071090	- - Other	12	Y-3
55121100	- - Unbleached or bleached	12	Y-3
55121900	- - Other	12	Y-10
55129900	- - Other	12	Y-3
55131900	- - Other woven fabrics	12	Y-3

HS code (HS 2012)	Description	Base rate	Staging Category
55151100	- - Mixed mainly or solely with viscose rayon staple fibres	12	Y-10
55151900	- - Other	12	Y-3
55161200	- - Dyed	12	Y-3
56039200	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	12	Y-10
56039400	- - Weighing more than 150 g/m^2	12	Y-3
58019091	- - - Impregnated, coated, covered or laminated	12	Y-5
58019099	- - - Other	12	S-2
58041091	- - - Impregnated, coated, covered or laminated	12	Y-5
58041099	- - - Other	12	S-2
60019100	- - Of cotton	12	S-2
60019991	- - - - Containing elastomeric yarn or rubber thread	12	Y-5
60019999	- - - - Other	12	Y-3
60029000	- Other	12	Y-3
63090000	**Worn clothing and other worn articles.**	100	A
63101010	- - Used or new rags	50	B-2
63101090	- - Other	50	B-2
63109010	- - Used or new rags	50	B-2
63109090	- - Other	50	B-2
64062000	- Outer soles and heels, of rubber or plastics	30	Y-5
68109100	- - Prefabricated structural components for building or civil engineering	35	S-3
69111000	- Tableware and kitchenware	35	E
69119000	- Other	35	E
69120000	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	35	S-3
70031220	- - - Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	40	S-3
70031290	- - - Other	40	S-3
70031990	- - - Other	40	S-3
70032000	- Wired sheets	40	S-3
70033000	- Profiles	40	S-3
70042090	- - Other	40	S-3
70049090	- - Other	40	S-3
70051090	- - Other	30	S-3
70052190	- - - Other	40	S-3
70052990	- - - Other	40	S-3
70053000	- Wired glass	25	S-3
70060090	- Other	30	S-3
70071110	- - - Suitable for vehicles of Chapter 87	15	Y-10
70072110	- - - Suitable for vehicles of Chapter 87	15	S-2
70080000	**Multiple-walled insulating units of glass.**	25	S-3
70091000	- Rear-view mirrors for vehicles	15	Y-10
70099100	- - Unframed	25	S-3
70099200	- - Framed	30	S-3
70131000	- Of glass-ceramics	35	E
70132200	- - Of lead crystal	30	S-3
70132800	- - Other	35	E
70133300	- - Of lead crystal	30	S-3
70133700	- - Other	35	E
70134100	- - Of lead crystal	30	S-3
70134200	- - Of glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of 0^oC to 300^oC	35	E
70134900	- - Other	35	E
70139900	- - Other	35	E

HS code (HS 2012)	Description	Base rate	Staging Category
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	25	S-3
70169000	- Other	45	S-3
70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	30	S-3
70189000	- Other:		
7018900090	- - Other	30	S-3
70200030	- Glass inners for vacuum flasks or other vacuum vessels	40	Y-5
72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	7	S-2
72071210	- - - Slabs	0	Y-1
72071290	- - - Other	7	S-2
72072029	- - - - Other	7	S-2
72072099	- - - - Other	7	S-2
72083600	- - Of a thickness exceeding 10 mm	0	Y-1
72085400	- - Of a thickness of less than 3 mm	0	Y-1
72091500	- - Of a thickness of 3 mm or more	7	S-2
72091600	- - Of a thickness exceeding 1 mm but less than 3 mm	7	E
72091700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7	E
72091810	- - - Tin-mill blackplate	0	Y-1
72091891	- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7	E
72091899	- - - - Other	7	E
72092500	- - Of a thickness of 3 mm or more	7	B-2
72092600	- - Of a thickness exceeding 1 mm but less than 3 mm	7	B-2
72092700	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7	B-2
72092810	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7	B-2
72092890	- - - Other	7	B-2
72099010	- - Corrugated	7	S-2
72099090	- - Other	7	S-2
72101110	- - - Containing by weight 0.6 % or more of carbon	5	B-2
72101190	- - - Other	5	B-2
72101210	- - - Containing by weight 0.6 % or more of carbon	5	E
72101290	- - - Other	5	E
72103011	- - - Of a thickness not exceeding 1.2 mm	10	B-2
72103012	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	5	S-2
72103019	- - - Other	5	Y-10
72103091	- - - Of a thickness not exceeding 1.2 mm	10	B-2
72103099	- - - Other	5	Y-10
72104111	- - - - Of a thickness not exceeding 1.2 mm	15	B-2
72104112	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	B-2
72104119	- - - - Other	10	B-2
72104191	- - - - Of a thickness not exceeding 1.2 mm	15	B-2
72104199	- - - - Other	10	B-2
72104911	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	0	Y-1
72104912	- - - - Other, of a thickness not exceeding 1.2 mm	15	B-2
72104913	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	B-2
72104919	- - - - Other	10	B-2
72104991	- - - - Of a thickness not exceeding 1.2 mm	15	B-2
72104999	- - - - Other	10	B-2
72106111	- - - - Of a thickness not exceeding 1.2 mm	15	B-2
72106112	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	B-2

HS code (HS 2012)	Description	Base rate	Staging Category
72106119	- - - - Other	10	B-2
72106191	- - - - Of a thickness not exceeding 1.2 mm	15	B-2
72106199	- - - - Other	10	B-2
72106911	- - - - Of a thickness not exceeding 1.2 mm	15	S-2
72106912	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	S-2
72106919	- - - - Other	10	S-2
72106991	- - - - Of a thickness not exceeding 1.2 mm	15	S-2
72106999	- - - - Other	10	S-2
72111411	- - - - Hoop and strip, of a width not exceeding 400 mm	0	Y-1
72111412	- - - - Corrugated, containing by weight less than 0.6% of carbon	0	Y-1
72111419	- - - - Other	0	Y-1
72111421	- - - - Hoop and strip, of a width not exceeding 400 mm	0	Y-1
72111422	- - - - Corrugated, containing by weight less than 0.6% of carbon	0	Y-1
72111429	- - - - Other	0	Y-1
72111911	- - - - Hoop and strip, of a width not exceeding 400 mm	0	Y-1
72111912	- - - - Corrugated, containing by weight less than 0.6% of carbon	5	S-2
72111919	- - - - Other	0	Y-1
72111921	- - - - Hoop and strip, of a width not exceeding 400 mm	0	Y-1
72111922	- - - - Corrugated, containing by weight less than 0.6% of carbon	5	S-2
72111923	- - - - Other, of a thickness of 0.17 mm or less	0	Y-1
72111929	- - - - Other	0	Y-1
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process		
7213100010	- - Of circular cross-section measuring not exceeding 50 mm² in diameter	15	B-2
72139110	- - - Of a kind used for producing soldering sticks	5	Y-7
72139120	- - - Of a kind used for concrete reinforcement (rebars)	10	B-2
72139910	- - - Of a kind used for producing soldering sticks	5	S-2
72139920	- - - Of a kind used for concrete reinforcement (rebars)	10	B-2
72141011	- - - Of circular cross-section	0	Y-1
72141019	- - - Other	0	Y-1
72141021	- - - Of circular cross-section	0	Y-1
72141029	- - - Other	0	Y-1
72142031	- - - - Of a kind used for concrete reinforcement (rebars)	15	B-2
72142039	- - - - Other	0	Y-1
72142041	- - - - Of a kind used for concrete reinforcement (rebars)	15	B-2
72142049	- - - - Other	0	Y-1
72142051	- - - - Of a kind used for concrete reinforcement (rebars)	15	B-2
72142059	- - - - Other	0	Y-1
72142061	- - - - Of a kind used for concrete reinforcement (rebars)	15	B-2
72142069	- - - - Other	0	Y-1
72149910	- - - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0	Y-1
72149990	- - - Other	0	Y-1
72155010	- - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0	Y-1
72155091	- - - Of a kind used for concrete reinforcement (rebars)	15	E
72155099	- - - Other	0	Y-1
72159010	- - Of a kind used for concrete reinforcement (rebars)	15	B-2
72159090	- - Other	0	Y-1
72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10	B-2
72162100	- - L sections	10	B-2
72163100	- - U sections	10	B-2
72163200	- - I sections	10	B-2

HS code (HS 2012)	Description	Base rate	Staging Category
72163300	- - H sections	10	B-2
72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10	B-2
72165010	- - Of a height of less than 80 mm	10	B-2
72165090	- - Other	10	B-2
72166100	- - Obtained from flat-rolled products	10	B-2
72166900	- - Other	10	B-2
72169100	- - Cold-formed or cold-finished from flat-rolled products	10	B-2
72169900	- - Other	10	B-2
72171010	- - Containing by weight less than 0.25% of carbon	15	B-2
72172010	- - Containing by weight less than 0.25% carbon	10	B-2
72173011	- - - Plated or coated with tin	10	S-2
72173019	- - - Other	10	S-2
73063090	- - Other		
7306309090	- - - Other	10	B-2
73083000	- Doors, windows and their frames and thresholds for doors	10	S-2
73089050	- - Rails for ships	10	S-2
73089099	- - - Other:		
7308909990	- - - - Other	10	S-2
73151110	- - - Bicycle or motorcycle chain	35	S-3
73151910	- - - Of bicycle or motorcycle chain	30	S-3
73158910	- - - Bicycle or motorcycle chain	30	S-3
73159020	- - Of bicycle or motorcycle chain	30	S-3
73181200	- - Other wood screws:		
7318120090	- - - Other	10	S-2
73181400	- - Self-tapping screws:		
7318140090	- - - Other	10	S-2
73181500	- - Other screws and bolts, whether or not with their nuts or washers	10	Y-7
73181600	- - Nuts:		
7318160090	- - - Other	10	S-2
73181900	- - Other	10	Y-7
73211100	- - For gas fuel or for both gas and other fuels	15	B-2
73219010	- - Of kerosene stoves	10	Y-7
73219020	- - Of cooking appliances and plate warmers using gas fuel	10	B-2
73219090	- - Other	10	Y-10
73242110	- - - Long shaped bathtubs	35	S-3
73242190	- - - Other	35	S-3
73242900	- - Other	35	S-3
73269070	- - Horseshoes; riding boot spurs	15	S-2
73269099	- - - Other		
7326909990	'- - - - Other	15	S-2
74081110	- - - Of which the maximum cross-sectional dimension does not exceed 14 mm	10	Y-10
74081190	- - - Other	5	Y-10
76061190	- - - Other	0	Y-1
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20	S-2
82130000	**Scissors, tailors' shears and similar shears, and blades therefor.**	25	S-3
82142000	- Manicure or pedicure sets and instruments (including nail files)	25	Y-10
82152000	- Other sets of assorted articles	25	Y-5
83011000	- Padlocks	25	B-2
83012000	- Locks of a kind used for motor vehicles	25	S-3
83014090	- - Other	25	S-3
83016000	- Parts	25	S-3
83021000	- Hinges	20	Y-7

HS code (HS 2012)	Description	Base rate	Staging Category
83022010	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	20	S-2
83022090	- - Other	20	S-2
83024131	- - - - Hasps	20	S-2
83024139	- - - - Other	20	S-2
83024190	- - - Other	20	S-2
83024910	- - - Of a kind suitable for saddlery	20	Y-5
83024991	- - - - Hasps	20	Y-10
83024999	- - - - Other	20	S-2
83026000	- Automatic door closers	17	S-2
83030000	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	25	B-2
83081000	- Hooks, eyes and eyelets	27	B-2
83082000	- Tubular or bifurcated rivets	20	S-2
83113020	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	0	Y-1
83113090	- - Other	25	B-2
84072110	- - - Of a power not exceeding 22.38 kW (30hp)	25	B-2
84073100	- - Of a cylinder capacity not exceeding 50 cc	50	E
84073211	- - - - For vehicles of heading 87.01	30	S-3
84073212	- - - - For vehicles of heading 87.11	45	S-3
84073219	- - - - Other	30	S-3
84073221	- - - - For vehicles of heading 87.01	30	S-3
84073222	- - - - For vehicles of heading 87.11	45	E
84073229	- - - - Other	30	S-3
84073310	- - - For vehicles of heading 87.01	25	S-3
84073320	- - - For vehicles of heading 87.11	32	E
84073390	- - - Other	20	E
84073440	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25	S-3
84073450	- - - - For other vehicles of heading 87.01	25	S-3
84073460	- - - - For vehicles of heading 87.11	32	E
84073471	- - - - - Of a cylinder capacity not exceeding 2,000 cc	20	E
84073472	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20	E
84073473	- - - - - Of a cylinder capacity exceeding 3,000 cc	20	E
84073491	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25	S-3
84073492	- - - - For other vehicles of heading 87.01	25	S-3
84073493	- - - - For vehicles of heading 87.11	32	E
84073494	- - - - - Of a cylinder capacity not exceeding 2,000 cc	18	E
84073495	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	18	E
84073499	- - - - - Of a cylinder capacity exceeding 3,000 cc	18	E
84081010	- - Of a power not exceeding 22.38 kW	20	B-2
84082022	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	20	Y-3
84082023	- - - - Of a cylinder capacity exceeding 3,500 cc	5	Y-3
84082093	- - - For vehicles of subheading 8701.10	25	Y-7
84082094	- - - - Of a cylinder capacity not exceeding 2,000 cc	20	B-2
84082095	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	20	B-2
84082096	- - - - Of a cylinder capacity exceeding 3,500 cc	15	Y-7
84099131	- - - - Carburettors and parts thereof	27	B-2

HS code (HS 2012)	Description	Base rate	Staging Category
84099132	- - - - Cylinder blocks; crank cases	27	B-2
84099134	- - - - Cylinder liners	27	B-2
84099135	- - - - Cylinder heads and head covers	27	B-2
84099137	- - - - Pistons	27	B-2
84099138	- - - - Piston rings and gudgeon pins	27	B-2
84099139	- - - - Other	27	B-2
84099141	- - - - Carburettors and parts thereof	10	Y-7
84099142	- - - - Cylinder blocks; crank cases	10	Y-7
84099143	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10	B-2
84099144	- - - - Other cylinder liners	10	B-2
84099145	- - - - Cylinder heads and head covers	10	Y-7
84099146	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10	B-2
84099147	- - - - Other pistons	10	Y-7
84099148	- - - - Piston rings and gudgeon pins	10	B-2
84099149	- - - - Other	10	Y-10
84099171	- - - - Carburettors and parts thereof	10	B-2
84099172	- - - - Cylinder blocks	10	B-2
84099173	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10	B-2
84099174	- - - - Other cylinder liners	10	B-2
84099175	- - - - Cylinder heads and head covers	10	B-2
84099176	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10	B-2
84099177	- - - - Other pistons	10	B-2
84099178	- - - - Pistons rings and gudgeon pins	10	B-2
84099179	- - - - Other	10	B-2
84099931	- - - - Carburettors and parts thereof	15	B-2
84099932	- - - - Cylinder blocks; crank cases	15	B-2
84099933	- - - - Cylinder liners	15	B-2
84099934	- - - - Cylinder heads and head covers	15	B-2
84099935	- - - - Pistons	15	B-2
84099936	- - - - Piston rings and gudgeon pins	15	Y-7
84099939	- - - - Other	15	B-2
84099941	- - - - Carburettors and parts thereof	10	B-2
84099942	- - - - Cylinder blocks; crank cases	10	B-2
84099943	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10	Y-7
84099944	- - - - Other cylinder liners	10	B-2
84099945	- - - - Cylinder heads and head covers	10	B-2
84099946	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10	B-2
84099947	- - - - Other pistons	10	B-2
84099948	- - - - Piston rings and gudgeon pins	10	B-2
84099949	- - - - Other	10	B-2
84099971	- - - - Carburettors and parts thereof	10	S-2
84099972	- - - - Cylinder blocks	10	S-2
84099973	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10	S-2
84099974	- - - - Other cylinder liners	10	Y-7
84099975	- - - - Cylinder heads and head covers	10	S-2
84099976	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10	S-2
84099977	- - - - Other pistons	10	S-2

HS code (HS 2012)	Description	Base rate	Staging Category
84099978	- - - - Pistons rings and gudgeon pins	10	S-2
84099979	- - - - Other	10	S-2
84132010	- - Water pumps	20	S-2
84132090	- - Other	20	S-2
84136030	- - Water pumps, with a flow rate not exceeding 8,000 m^3/h:		
8413603010	- - - Electrically operated	10	B-2
84137011	- - - With an inlet diameter not exceeding 200 mm	20	B-2
84137019	- - - Other	20	B-2
84137031	- - - With an inlet diameter not exceeding 200 mm	10	S-2
84137039	- - - Other	10	S-2
84137041	- - - With inlet diameter not exceeding 200 mm	10	S-2
84137049	- - - Other	10	B-2
84137051	- - - With an inlet diameter not exceeding 200 mm	10	S-2
84137059	- - - Other	10	Y-10
84138111	- - - Water pumps, with a flow rate not exceeding 8,000 m^3/h:		
8413811110	- - - - Electrically operated	10	B-2
84139110	- - - Of pumps of subheading 8413.20.10	5	S-2
84139120	- - - Of pumps of subheading 8413.20.90	5	S-2
84139130	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	5	S-2
84139140	- - - Of other centrifugal pumps	5	Y-10
84142010	- - Bicycle pumps	20	S-2
84142090	- - Other	20	S-2
84143020	- - Of a kind used for automotive air conditioners	5	B-2
84143030	- - Other, sealed units for air conditioning machines	0	Y-1
84143040	- - Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	0	Y-1
84143090	- - Other	0	Y-1
84145110	- - - Table fans and box fans	30	B-2
84145191	- - - - With protective screen	25	B-2
84145199	- - - - Other	25	B-2
84149021	- - - Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	5	S-2
84149029	- - - Other	17	S-2
84151010	- - Of an output not exceeding 26.38 kW	30	Y-10
84152010	- - Of an output not exceeding 26.38 kW	25	B-2
84152090	- - Other	17	B-2
84158111	- - - - Of an output not exceeding 21.10 kW	0	Y-1
84158121	- - - - Of an output not exceeding 26.38 kW	25	B-2
84158131	- - - - Of an output not exceeding 26.38 kW	25	B-2
84158191	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m^3/min:		
8415819110	- - - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	17	B-2
84158193	- - - - - Of an output not exceeding 21.10 kW	25	B-2
84158194	- - - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	25	B-2
84158221	- - - - Of an output not exceeding 26.38 kW	25	B-2
84158231	- - - - Of an output not exceeding 26.38 kW	25	B-2
84158291	- - - - Of an output not exceeding 26.38 kW	25	B-2
84158311	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m^3/min	0	Y-1
84158319	- - - - Other	0	Y-1
84158321	- - - - Of an output not exceeding 26.38 kW	25	S-3
84158329	- - - - Other	17	S-2
84158331	- - - - Of an output not exceeding 26.38 kW	25	S-3

HS code (HS 2012)	Description	Base rate	Staging Category
84158339	- - - - Other	17	S-2
84158391	- - - - Of an output not exceeding 26.38 kW	25	S-3
84158399	- - - - Other	17	S-2
84181010	- - Household type	25	Y-10
84182100	- - Compression-type	25	Y-10
84182900	- - Other	35	B-2
84183010	- - Not exceeding 200 l capacity	20	S-2
84183090	- - Other	20	S-2
84184010	- - Not exceeding 200 l capacity	20	S-2
84184090	- - Other	20	S-2
84185019	- - - Other	12	S-2
84185099	- - - Other	20	S-2
84211200	- - Clothes-dryers	18	S-2
84213120	- - - For motor vehicles of Chapter 87	10	S-2
84221100	- - Of the household type	20	Y-10
84501110	- - - Each of a dry linen capacity not exceeding 6 kg	25	S-3
84501190	- - - Other	25	Y-10
84501200	- - Other machines, with built-in centrifugal drier	25	S-3
84501910	- - - Electrically operated	25	S-3
84501990	- - - Other	25	S-3
84502000	- Machines, each of a dry linen capacity exceeding 10 kg	25	Y-10
84512100	- - Each of a dry linen capacity not exceeding 10 kg	15	S-2
84521000	- Sewing machines of the household type	25	B-2
84529011	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	25	S-3
84529019	- - - Other	25	S-3
84818051	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	20	B-2
84818059	- - - Other	20	B-2
84818061	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	15	B-2
84818062	- - - - Other	15	B-2
84818063	- - - Other	15	B-2
84831024	- - - For vehicles of heading 87.11	20	Y-5
84831090	- - Other	20	B-2
84839014	- - - For goods of heading 87.11	10	Y-5
84839015	- - - For other goods of Chapter 87	5	Y-5
84839094	- - - For goods of heading 87.11	10	Y-5
84839095	- - - For other goods of Chapter 87	5	Y-7
85011021	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	Y-5
85011029	- - - - Other	25	Y-10
85011051	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	S-2
85011059	- - - - Other	25	S-3
85011060	- - - Spindle motors	10	Y-7
85011091	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	Y-5
85011099	- - - - Other	25	S-3
85012012	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	Y-7
85012019	- - - Other	20	Y-7
85012021	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	Y-7
85012029	- - - Other	20	Y-10

HS code (HS 2012)	Description	Base rate	Staging Category
85013130	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	S-2
85013140	- - - Other motors	20	S-2
85013150	- - - Generators	20	S-2
85014011	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	B-2
85014019	- - - Other	20	B-2
85014021	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3	B-2
85014029	- - - Other	20	B-2
85016110	- - - Of an output not exceeding 12.5 kVA	20	B-2
85016120	- - - Of an output exceeding 12.5 kVA	20	B-2
85021100	- - Of an output not exceeding 75 kVA	15	B-2
85022010	- - Of an output not exceeding 75 kVA	20	B-2
85042110	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA	20	S-2
85042192	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	5	S-2
85042193	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	20	S-2
85042199	- - - - Other	15	Y-10
85042211	- - - - Of a high side voltage of 66 kV or more	25	S-3
85042219	- - - - Other	25	S-3
85042292	- - - - Of a high side voltage of 110 kV or more	5	Y-5
85042293	- - - - Of a high side voltage of 66kV or more, but less than 110 kV	25	S-3
85042299	- - - - Other	15	S-2
85043111	- - - - With a voltage rating of 110 kV or more	5	S-2
85043112	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15	S-2
85043113	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15	S-2
85043119	- - - - Other	20	S-2
85043121	- - - - - Ring current transformers with a voltage rating not exceeding 220 kV	5	S-2
85043122	- - - - - Other	5	S-2
85043123	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15	S-2
85043124	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15	S-2
85043129	- - - - Other	20	S-2
85043140	- - - Intermediate frequency transformers	5	Y-7
85043191	- - - - Of a kind used with toys, scale models or similar recreational models	20	S-2
85043192	- - - - Other matching transformers	20	S-2
85043199	- - - - Other	20	S-2
85043211	- - - - Matching transformers	10	S-2
85043219	- - - - Other	10	S-2
85043220	- - - Other, of a kind used with toys, scale models or similar recreational models	20	S-2
85043241	- - - - Matching transformers	10	S-2
85043249	- - - - Other	10	S-2
85043251	- - - - Matching transformers	10	S-2
85043259	- - - - Other	10	S-2
85043311	- - - - Matching transformers	20	B-2
85043319	- - - - Other	10	B-2
85043391	- - - - Matching transformers	10	B-2
85043399	- - - - Other	10	B-2
85043411	- - - - - Matching transformers	10	S-2
85043412	- - - - - Other	10	S-2

HS code (HS 2012)	Description	Base rate	Staging Category
85043413	- - - - - Matching transformers	10	S-2
85043414	- - - - - Other	10	S-2
85043422	- - - - - Matching transformers	10	S-2
85043423	- - - - - Other	10	S-2
85043424	- - - - - Matching transformers	10	S-2
85043429	- - - - - Other	10	S-2
85061010	- - Having an external volume not exceeding 300 cm^3	25	B-2
85063000	- Mercuric oxide	20	S-2
85064000	- Silver oxide	20	S-2
85065000	- Lithium	20	S-2
85066010	- - Having an external volume not exceeding 300 cm^3	20	S-2
85068010	- - Zinc carbon, having an external volume not exceeding 300 cm^3	25	B-2
85068091	- - - Having an external volume not exceeding 300 cm^3	25	B-2
85071092	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	25	Y-10
85071093	- - - - Other	25	Y-10
85071094	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	20	Y-10
85071099	- - - - Other	20	Y-10
85072091	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	25	Y-10
85072092	- - - - Other	25	B-2
85072093	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	20	B-2
85072099	- - - - Other	20	Y-10
85073090	- - Other	20	S-2
85074090	- - Other	20	S-2
85081100	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	25	B-2
85081910	- - - Of a kind suitable for domestic use	25	B-2
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	25	Y-5
85098010	- - Floor polishers	25	S-3
85098090	- - Other	25	B-2
85122020	- - Unassembled lighting or visual signalling equipment	25	B-2
85122091	- - - For motorcycles	25	B-2
85122099	- - - Other	25	B-2
85161010	- - Instantaneous or storage water heaters	20	B-2
85161030	- - Immersion heaters	20	S-2
85162100	- - Storage heating radiators	25	S-3
85162900	- - Other	25	S-3
85163100	- - Hair dryers	25	S-3
85163200	- - Other hair-dressing apparatus	25	S-3
85163300	- - Hand-drying apparatus	25	S-3
85164010	- - Of a kind designed to use steam from industrial boilers	20	Y-10
85164090	- - Other	25	Y-10
85165000	- Microwave ovens	25	Y-10
85166010	- - Rice cookers	20	Y-10
85166090	- - Other	20	B-2
85167100	- - Coffee or tea makers	25	Y-7
85167200	- - Toasters	25	Y-10
85167910	- - - Kettles	20	Y-10
85167990	- - - Other	20	Y-7
85168030	- - For domestic appliances	20	S-2
85169021	- - - Sealed hotplates for domestic appliances	3	S-2
85176292	- - - - For radio-telephony or radio-telegraphy	10	Y-5

HS code (HS 2012)	Description	Base rate	Staging Category
85184020	- - Used as repeaters in line telephony	10	Y-10
85184030	- - Used as repeaters in telephony other than line telephony	5	Y-5
85184040	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10	Y-10
85184090	- - Other	20	Y-5
85185010	- - Having a power rating of 240 W or more	10	Y-10
85185020	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	10	Y-5
85185090	- - Other	20	Y-10
85192010	- - Coins or disc operated record players	25	S-3
85192020	- - Other	25	B-2
85193000	- Turntables (record-decks)	25	S-3
85198110	- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	25	S-3
85198120	- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	25	S-3
85198130	- - - Compact disc players	30	B-2
85198141	- - - - Of a kind suitable for cinematography or broadcasting	10	B-2
85198149	- - - - Other	25	B-2
85198169	- - - - Other	25	S-3
85198179	- - - - Other	25	B-2
85198199	- - - - Other	20	S-2
85198911	- - - - For film of a width of less than 16 mm	10	B-2
85198912	- - - - For film of a width of 16 mm or more	10	B-2
85198920	- - - Record-players with or without loudspeakers	25	S-3
85198990	- - - Other	20	Y-5
85211090	- - Other	30	S-3
85219019	- - - Other	35	Y-10
85219099	- - - Other	35	Y-5
85258010	- - Web cameras	15	Y-10
85258040	- - Television cameras	5	Y-10
85271200	- - Pocket-size radio cassette-players	30	B-2
85271310	- - - Portable	30	B-2
85271390	- - - Other	30	B-2
85271911	- - - - Portable	30	S-3
85271919	- - - - Other	30	S-3
85271991	- - - - Portable	30	S-3
85271999	- - - - Other	30	S-3
85272100	- - Combined with sound recording or reproducing apparatus	25	Y-5
85272900	- - Other	25	Y-10
85279110	- - - Portable	30	S-3
85279190	- - - Other	30	S-3
85279210	- - - Portable	30	S-3
85279291	- - - - Mains operated	30	S-3
85279299	- - - - Other	30	S-3
85279910	- - - Portable	30	S-3
85279991	- - - - Mains operated	30	S-3
85279999	- - - - Other	30	S-3
85284910	- - - Colour	12	Y-5
85285910	- - - Colour	12	Y-10
85286990	- - - Other	5	Y-3
85287191	- - - - Mains operated	35	S-3
85287199	- - - - Other	25	S-3
85287210	- - - Battery operated	35	B-2
85287291	- - - - Cathode-ray tube type	35	B-2

HS code (HS 2012)	Description	Base rate	Staging Category
85287292	- - - - Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	35	Y-10
85287299	- - - - Other	35	B-2
85287300	- - Other, monochrome	25	Y-5
85291021	- - - For television reception	10	S-2
85291029	- - - Other	10	Y-5
85291030	- - Telescopic, rabbit and dipole antennae for television or radio receivers	15	Y-5
85291040	- - Aerial filters and separators	10	Y-5
85361011	- - - For use in electric fans	25	S-3
85361012	- - - Other, for a current of less than 16 A	25	S-3
85361013	- - - Fuse blocks, of a kind used for motor vehicles	25	S-3
85361019	- - - Other	25	S-3
85361091	- - - For use in electric fans	25	B-2
85361092	- - - Other, for a current of less than 16 A	25	B-2
85361093	- - - Fuse blocks, of a kind used for motor vehicles	25	B-2
85361099	- - - Other	25	B-2
85362011	- - - For a current of less than 16 A	15	S-2
85362012	- - - For a current of 16 A or more, but not more than 32 A	15	S-2
85362013	- - - For a current of 32 A or more, but not more than 1,000 A	10	Y-10
85362019	- - - Other	5	S-2
85362020	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	20	S-2
85362091	- - - For a current of less than 16 A	15	S-2
85362099	- - - Other	15	S-2
85363020	- - Of a kind used in radio equipment or in electric fans	25	S-3
85363090	- - Other	15	S-2
85364110	- - - Digital relays	3	Y-5
85364120	- - - Of a kind used in radio equipment	10	S-2
85364130	- - - Of a kind used in electric fans	10	S-2
85364140	- - - Other, for a current of less than 16 A	10	S-2
85364190	- - - Other	10	S-2
85364910	- - - Digital relays	3	B-2
85364990	- - - Other	10	Y-10
85365032	- - - Of a kind suitable for use in electric fans or in radio equipment	15	Y-5
85365033	- - - Other, of a rated current carrying capacity of less than 16 A	15	Y-5
85365039	- - - Other	15	Y-5
85365040	- - Miniature switches for rice cookers or toaster ovens	15	Y-5
85365061	- - - For a current of less than 16 A	15	Y-5
85365069	- - - Other	15	Y-5
85365092	- - - Of a kind suitable for use in electric fans	15	Y-5
85365095	- - - Other, starters for electric motors or fuse switches	15	Y-5
85365099	- - - Other	10	Y-10
85366911	- - - - For a current of less than 16 A	25	S-3
85366919	- - - - Other	25	S-3
85366922	- - - - For a current of less than 16 A	15	S-2
85366929	- - - - Other	15	S-2
85366992	- - - - For a current of less than 16 A	25	S-3
85366999	- - - - Other	25	S-3
85369022	- - - For a current of less than 16 A	20	S-2
85369029	- - - Other	20	S-2
85369032	- - - For a current of less than 16 A	20	S-2
85369039	- - - Other	20	S-2
85369093	- - - - Telephone patch panels	15	S-2
85369094	- - - - Other	25	S-3

HS code (HS 2012)	Description	Base rate	Staging Category
85369099	- - - Other	20	S-2
85391010	- - For motor vehicles of Chapter 87	20	S-2
85392130	- - - Of a kind used for motor vehicles	20	S-2
85392290	- - - Other	25	S-3
85392920	- - - Of a kind used for motor vehicles	25	S-3
85392950	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	25	S-3
85393110	- - - Tubes for compact fluorescent lamps	25	S-3
85393190	- - - Other	25	S-3
85441110	- - - With an outer coating of lacquer or enamel	15	Y-10
85441120	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	15	S-2
85441190	- - - Other	10	S-2
85442011	- - - Insulated with rubber or plastics	10	S-2
85442019	- - - Other	10	S-2
85442021	- - - Insulated with rubber or plastics	10	S-2
85442029	- - - Other	10	S-2
85443012	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	S-2
85443013	- - - - Other	20	S-2
85443014	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	S-2
85443019	- - - - Other	20	S-2
85444212	- - - - Telephone, telegraph and radio relay cables, other	3	Y-5
85444232	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15	S-2
85444233	- - - - - Other	15	S-2
85444234	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15	S-2
85444239	- - - - - Other	15	S-2
85444291	- - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	15	Y-10
85444292	- - - - Other electric cables insulated with plastics	15	S-2
85444299	- - - - Other	10	S-2
85444921	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	10	S-2
85444922	- - - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	15	S-2
85444923	- - - - - Other electric cables insulated with plastics	15	Y-10
85444929	- - - - - Other	10	S-2
85444932	- - - - Other, insulated with plastics	10	E
85444939	- - - - Other	10	E
85444941	- - - - Cables insulated with plastics	10	E
85444949	- - - - Other	10	E
87011011	- - - For agricultural use	30	B-2
87011019	- - - Other	30	B-2
87011091	- - - For agricultural use	10	S-2
87011099	- - - Other	10	S-2
87021060	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70	E
87021081	- - - - g.v.w of at least 6 t but not exceeding 18 t	70	E
87021089	- - - - Other	70	E
87021090	- - - Other	70	E
87029092	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70	E
87029094	- - - - Other	70	E
87029095	- - - Other motor coaches, buses or minibuses	70	E
87029099	- - - Other	70	E
87031010	- - Golf cars, including golf buggies	78	E

HS code (HS 2012)	Description	Base rate	Staging Category
87031090	- - Other	78	E
87032110	- - - Go-karts	78	E
87032124	- - - - - Four-wheel drive	78	E
87032129	- - - - - Other	78	E
87032191	- - - - Ambulances	15	E
87032192	- - - - Motor-homes	78	E
87032199	- - - - Other	78	E
87032219	- - - - Other	78	E
87032292	- - - - Motor-homes	78	E
87032299	- - - - Other	78	E
87032340	- - - Motor-homes	74	E
87032361	- - - - Of a cylinder capacity not exceeding 1,800 cc	78	E
87032362	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	78	E
87032363	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	78	E
87032364	- - - - Of a cylinder capacity exceeding 2,500 cc	74	E
87032391	- - - - Of a cylinder capacity not exceeding 1,800 cc	78	E
87032392	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	78	E
87032393	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	78	E
87032394	- - - - Of a cylinder capacity exceeding 2,500 cc	74	E
87032451	- - - - Four-wheel drive	68	Y-10
87032459	- - - - Other	74	E
87032470	- - - Motor-homes	74	E
87032491	- - - - Four-wheel drive	68	E
87032499	- - - - Other	74	E
87033120	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	78	E
87033150	- - - Motor-homes	78	E
87033191	- - - - Four-wheel drive	78	E
87033199	- - - - Other	78	E
87033252	- - - - - Four-wheel drive	78	E
87033253	- - - - - Other	78	E
87033254	- - - - - Four-wheel drive	78	E
87033259	- - - - - Other	78	E
87033260	- - - Motor-homes	78	E
87033292	- - - - - Four-wheel drive	78	E
87033293	- - - - - Other	78	E
87033294	- - - - - Four-wheel drive	78	E
87033299	- - - - - Other	78	E
87033353	- - - - - Four-wheel drive	78	E
87033354	- - - - - Other	78	E
87033355	- - - - - Four-wheel drive	78	E
87033359	- - - - - Other	78	E
87033370	- - - Motor-homes	78	E
87033391	- - - - Four-wheel drive	78	E
87033399	- - - - Other	78	E
87039012	- - - Go-karts	78	E
87039019	- - - - Other	78	E
87039070	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	78	E
87039090	- - - Other	78	E
87041023	- - - g.v.w. not exceeding 5 t	65	E

HS code (HS 2012)	Description	Base rate	Staging Category
87041024	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	E
87041025	- - - g.v.w. exceeding 10 t but not exceeding 20 t	30	E
87041026	- - - g.v.w. exceeding 20 t but not exceeding 24 t	20	E
87041027	- - - g.v.w. exceeding 24 t but not exceeding 45 t	10	E
87041028	- - - g.v.w. exceeding 45 t	0	Y-1
87042121	- - - - Refrigerated lorries (trucks)	15	E
87042122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87042123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87042124	- - - - Armoured cargo vehicles for transporting valuables	15	E
87042125	- - - - Hooklift lorries (trucks)	15	E
87042129	- - - - Other	68	E
87042221	- - - - - Refrigerated lorries (trucks)	15	S-2
87042222	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	S-2
87042223	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	S-2
87042224	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87042225	- - - - - Hooklift lorries (trucks)	15	E
87042229	- - - - - Other	50	E
87042241	- - - - - Refrigerated lorries (trucks)	15	S-2
87042242	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87042243	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87042244	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87042245	- - - - - Hooklift lorries (trucks)	15	E
87042251	- - - - - - g.v.w. exceeding 6 t but not exceeding 10 t	50	E
87042259	- - - - - - Other	30	Y-10
87042321	- - - - - Refrigerated lorries (trucks)	15	E
87042322	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87042323	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87042324	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87042325	- - - - - Hooklift lorries (trucks)	15	E
87042329	- - - - - Other	20	E
87042361	- - - - - Refrigerated lorries (trucks)	15	E
87042362	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87042363	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87042364	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87042365	- - - - - Hooklift lorries (trucks)	15	E
87042366	- - - - - Dumpers	10	E
87042369	- - - - - Other	15	E
87042381	- - - - - Refrigerated lorries (trucks)	0	Y-1
87042382	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	0	Y-1
87042383	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	0	Y-1
87042384	- - - - - Armoured cargo vehicles for transporting valuables	0	Y-1
87042385	- - - - - Hooklift lorries (trucks)	0	Y-1
87042386	- - - - - Dumpers	0	Y-1
87042389	- - - - - Other	0	Y-1
87043121	- - - - Refrigerated lorries (trucks)	15	E
87043122	- - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87043123	- - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87043124	- - - - Armoured cargo vehicles for transporting valuables	15	E

HS code (HS 2012)	Description	Base rate	Staging Category
87043125	- - - - Hooklift lorries (trucks)	15	E
87043129	- - - - Other	68	E
87043221	- - - - - Refrigerated lorries (trucks)	15	E
87043222	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87043223	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87043224	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87043225	- - - - - Hooklift lorries (trucks)	15	E
87043229	- - - - - Other	50	E
87043241	- - - - - Refrigerated lorries (trucks)	15	E
87043242	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87043243	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	S-2
87043244	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87043245	- - - - - Hooklift lorries (trucks)	15	E
87043246	- - - - - - g.v.w. exceeding 6 t but not exceeding 10 t	50	E
87043249	- - - - - - Other	30	E
87043261	- - - - - Refrigerated lorries (trucks)	15	E
87043262	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87043263	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87043264	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87043265	- - - - - Hooklift lorries (trucks)	15	E
87043269	- - - - - Other	20	E
87043281	- - - - - Refrigerated lorries (trucks)	15	E
87043282	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	E
87043283	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	E
87043284	- - - - - Armoured cargo vehicles for transporting valuables	15	E
87043285	- - - - - Hooklift lorries (trucks)	15	E
87043286	- - - - - Dumpers	10	E
87043289	- - - - - Other	15	E
87043293	- - - - - Refrigerated lorries (trucks)	0	Y-1
87043294	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	0	Y-1
87043295	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	0	Y-1
87043296	- - - - - Armoured cargo vehicles for transporting valuables	0	Y-1
87043297	- - - - - Hooklift lorries (trucks)	0	Y-1
87043298	- - - - - Dumpers	0	Y-1
87043299	- - - - - Other	0	Y-1
87049091	- - - g.v.w. not exceeding 5 t	68	E
87049092	- - - g.v.w. exceeding 5 t but not exceeding 10 t	50	E
87049093	- - - g.v.w. exceeding 10 t but not exceeding 20 t	30	E
87049094	- - - g.v.w. exceeding 20 t but not exceeding 45 t	15	E
87049099	- - - Other	0	Y-1
87060021	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	30	E
87060029	- - Other	30	E
87060031	- - For go-karts and golf cars, including golf buggies	32	E
87060032	- - For ambulances	32	E
87060033	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	32	E
87060039	- - Other	32	E
87060040	- For vehicles of heading 87.04	30	E
87060050	- For vehicles of heading 87.05	10	E

HS code (HS 2012)	Description	Base rate	Staging Category
87071010	- - For go-karts and golf cars, including golf buggies	32	E
87071020	- - For ambulances	32	E
87071090	- - Other	32	E
87079021	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27	E
87079029	- - - Other	27	E
87079030	- - For vehicles of heading 87.05	10	E
87079090	- - Other	27	E
87081090	- - Other	20	S-2
87082912	- - - - For vehicles of heading 87.03	15	B-2
87082914	- - - - For vehicles of heading 87.02 or 87.04	15	B-2
87082919	- - - - Other	15	B-2
87082920	- - - Parts of safety seat belts	20	B-2
87082993	- - - - - Interior trim fittings; mudguards	15	Y-10
87082994	- - - - - Hood rods	15	B-2
87082995	- - - - - Other	15	B-2
87082996	- - - - - Interior trim fittings; mudguards	15	B-2
87082997	- - - - - Hood rods	15	B-2
87082998	- - - - - Other	15	Y-10
87082999	- - - - Other	15	Y-10
87083021	- - - Brake drums, brake discs or brake pipes	20	S-2
87083029	- - - Other	20	S-2
87083030	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10	S-2
87083090	- - Other	10	S-2
87084011	- - - For vehicles of heading 87.03	18	E
87084013	- - - For vehicles of heading 87.04 or 87.05	10	E
87084019	- - - Other	10	E
87084026	- - - For vehicles of heading 87.03	20	Y-15
87084027	- - - For vehicles of heading 87.04 or 87.05	15	Y-15
87084029	- - - Other	15	Y-15
87084091	- - - For vehicles of heading 87.01	10	S-2
87084092	- - - For vehicles of heading 87.03	10	S-2
87084099	- - - Other	10	S-2
87085011	- - - For vehicles of heading 87.03	20	S-2
87085013	- - - For vehicles of heading 87.04 or 87.05	7	S-2
87085019	- - - Other	10	Y-10
87085026	- - - For vehicles of heading 87.03	20	S-2
87085027	- - - For vehicles of heading 87.04 or 87.05	10	Y-10
87085029	- - - Other	10	S-2
87085093	- - - For vehicles of heading 87.03	10	S-2
87087016	- - - For vehicles of heading 87.03	15	Y-10
87087019	- - - Other	20	B-2
87087022	- - - For vehicles of heading 87.03	25	S-3
87087029	- - - Other	25	Y-5
87087032	- - - For vehicles of heading 87.03	20	S-2
87087039	- - - Other	20	S-2
87087097	- - - For vehicles of heading 87.03	20	S-2
87087099	- - - Other	20	S-2
87088016	- - - For vehicles of heading 87.03	20	S-2
87088017	- - - For vehicles of subheading 8704.10 or heading 87.05	7	Y-10
87088019	- - - Other	7	Y-10
87088091	- - - For vehicles of heading 87.01	10	S-2
87088092	- - - For vehicles of heading 87.03	10	S-2

HS code (HS 2012)	Description	Base rate	Staging Category
87088099	- - - Other	5	S-2
87089116	- - - - For vehicles of heading 87.03	20	S-2
87089117	- - - - For vehicles of heading 87.02 or 87.04	10	Y-10
87089119	- - - - Other	10	Y-10
87089191	- - - - For vehicles of heading 87.01	10	Y-5
87089192	- - - - For vehicles of heading 87.03	10	S-2
87089199	- - - - Other	10	S-2
87089220	- - - For vehicles of heading 87.03	20	E
87089240	- - - For vehicles of heading 87.02 or 87.04:		
8708924010	- - - - Silencers and exhaust pipes, including straight-through silencers	15	E
8708924090	- - - - Parts	15	S-2
87089290	- - - Other:		
8708929010	- - - - Silencers and exhaust pipes, including straight-through silencers	15	E
8708929090	- - - - Parts	15	S-2
87089360	- - - For vehicles of heading 87.03	20	S-2
87089370	- - - For vehicles of heading 87.04 or 87.05	10	Y-10
87089390	- - - Other	10	S-2
87089410	- - - Steering wheels with airbag assemblies	20	S-2
87089495	- - - - For vehicles of heading 87.03	25	S-3
87089499	- - - - Other	15	Y-10
87089510	- - - Safety airbags with inflater system	10	Y-10
87089590	- - - Parts	10	Y-10
87089910	- - - For vehicles of heading 87.01	15	Y-10
87089921	- - - - - Fuel tanks	15	Y-10
87089923	- - - - - Parts	15	S-2
87089930	- - - - Accelerator, brake or clutch pedals	15	S-2
87089940	- - - - Battery carriers or trays and brackets therefor	15	S-2
87089950	- - - - Radiator shrouds	15	S-2
87089961	- - - - - For vehicles of heading 87.02	15	S-2
87089962	- - - - - For vehicles of heading 87.03	17	S-2
87089963	- - - - - For vehicles of heading 87.04	10	S-2
87089970	- - - - Other	15	Y-10
87089990	- - - Other	15	S-2
87111012	- - - Mopeds and motorised bicycles	75	E
87111013	- - - Other motorcycles and motor scooters	75	E
87111019	- - - Other	75	E
87111092	- - - Mopeds and motorised bicycles	75	E
87111093	- - - Other motorcycles and motor scooters	75	E
87111099	- - - Other	75	E
87112010	- - Motocross motorcycles	75	E
87112020	- - Mopeds and motorised bicycles	75	E
87112031	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75	E
87112032	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75	E
87112039	- - - - Other	75	E
87112045	- - - - Of a cylinder capacity not exceeding 200cc	75	E
87112049	- - - - Other	75	E
87112051	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75	E
87112052	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75	E
87112059	- - - - Other	75	E

HS code (HS 2012)	Description	Base rate	Staging Category
87112090	- - - Other	75	E
87113010	- - Motocross motorcycles	75	E
87113030	- - Other, Completely Knocked Down	75	E
87113090	- - Other	75	E
87114010	- - Motocross motorcycles	75	E
87114020	- - Other, Completely Knocked Down	75	E
87114090	- - Other	75	E
87115020	- - Completely Knocked Down	75	A
87115090	- - Other	55	A
87119040	- - Side-cars	75	E
87119051	- - - Electrically powered motorcycles	70	E
87119052	- - - Other, of a cylinder capacity not exceeding 200cc	70	E
87119053	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc	70	E
87119054	- - - Other, of a cylinder capacity exceeding 500cc	70	E
87119091	- - - Electrically powered motorcycles	65	E
87119099	- - - Other	65	E
87120020	- Bicycles designed to be ridden by children	45	E
87120030	- Other bicycles	45	E
87120090	- Other	45	E
87141010	- - Saddles	35	S-3
87141020	- - Spokes and nipples	32	B-2
87141090	- - Other	32	B-2
87149110	- - - For bicycles of subheading 8712.00.20	45	S-3
87149191	- - - - Parts for forks	40	B-2
87149199	- - - - Other	40	B-2
87149210	- - - For bicycles of subheading 8712.00.20	45	S-3
87149290	- - - Other	40	B-2
87149310	- - - For bicycles of subheading 8712.00.20	45	S-3
87149390	- - - Other	45	Y-7
87149410	- - - For bicycles of subheading 8712.00.20	45	S-3
87149490	- - - Other	40	B-2
87149510	- - - For bicycles of subheading 8712.00.20	45	S-3
87149590	- - - Other	45	S-3
87149610	- - - For bicycles of subheading 8712.00.20	45	S-3
87149690	- - - Other	45	S-3
87149911	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45	S-3
87149912	- - - - Chain wheels and cranks; other parts	45	S-3
87149991	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45	Y-7
87149992	- - - - Chain wheels and cranks; other parts	45	Y-7
89020021	- - Of a gross tonnage not exceeding 26	10	S-2
89020022	- - Of a gross tonnage exceeding 26 but less than 40	10	S-2
89020023	- - Of a gross tonnage of 40 or more but not exceeding 250:		
8902002310	- - - Of a gross tonnage of 40 or more but not exceeding 101	10	S-2
89020091	- - Of a gross tonnage not exceeding 26	10	S-2
89020092	- - Of a gross tonnage exceeding 26 but less than 40	10	S-2
89020093	- - Of a gross tonnage of 40 or more but not exceeding 250:		
8902009310	- - - Of a gross tonnage of 40 or more but not exceeding 101	10	S-2
94031000	- Metal furniture of a kind used in offices	20	S-2
94037090	- - Other	20	S-2
94060011	- - Of plastics	15	S-2
94060019	- - Other	15	S-2
94060092	- - Of wood	15	S-2

HS code (HS 2012)	Description	Base rate	Staging Category
94060094	- - Of iron or steel	15	Y-10
94060095	- - Of plastics or of aluminium	15	S-2
94060096	- - Of concrete or of artificial stone	15	S-2
94060099	- - Other	15	Y-10
96061010	- - Of plastics	25	Y-5
96061090	- - Other	25	Y-10
96062100	- - Of plastics, not covered with textile material	25	S-3
96062200	- - Of base metal, not covered with textile material	25	S-3
96071100	- - Fitted with chain scoops of base metal	20	S-2
96071900	- - Other	20	Y-10
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25	Y-10
96170010	- Vacuum flasks and other vacuum vessels	30	S-3

ANNEX 2-A
TARIFF SCHEDULE OF VIET NAM

Section B

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
01012100	- - Pure-bred breeding animals	0	0	0	0
01012900	- - Other	0	0	0	0
01013010	- - Pure-bred breeding animals	0	0	0	0
01013090	- - Other	0	0	0	0
01019000	- Other	0	0	0	0
01022100	- - Pure-bred breeding animals	0	0	0	0
01022910	- - - Male cattle (including oxen)	0	0	0	0
01022990	- - - Other	0	0	0	0
01023100	- - Pure-bred breeding animals	0	0	0	0
01023900	- - Other	0	0	0	0
01029010	- - Pure-bred breeding animals	0	0	0	0
01029090	- - Other	0	0	0	0
01031000	- Pure-bred breeding animals	0	0	0	0
01039100	- - Weighing less than 50 kg	0	0	0	0
01039200	- - Weighing 50 kg or more	0	0	0	0
01041010	- - Pure-bred breeding animals	0	0	0	0
01041090	- - Other	0	0	0	0
01042010	- - Pure-bred breeding animals	0	0	0	0
01042090	- - Other	0	0	0	0
01051110	- - - Breeding fowls	0	0	0	0
01051190	- - - Other	0	0	0	0
01051210	- - - Breeding turkeys	0	0	0	0
01051290	- - - Other	0	0	0	0
01051310	- - - Breeding ducklings	0	0	0	0
01051390	- - - Other	0	0	0	0
01051410	- - -Breeding goslings	0	0	0	0
01051490	- - - Other	0	0	0	0
01051510	- - - Breeding guinea fowls	0	0	0	0
01051590	- - - Other	0	0	0	0
01059410	- - - Breeding fowls, other than fighting cocks	0	0	0	0
01059440	- - - Fighting cocks	0	0	0	0
01059491	- - - - Weighing not more than 2 kg	0	0	0	0
01059499	- - - - Other	0	0	0	0
01059910	- - - Breeding ducks	0	0	0	0
01059920	- - - Other ducks	0	0	0	0
01059930	- - - Breeding geese, turkeys and guinea fowls	0	0	0	0
01059940	- - - Other geese, turkeys and guinea fowls	0	0	0	0
01061100	- - Primates	0	0	0	0
01061200	- - Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	0	0	0	0
01061300	- - Camels and other camelids (*Camelidae*)	0	0	0	0
01061400	- - Rabbits and hares	0	0	0	0
01061900	- - Other	0	0	0	0
01062000	- Reptiles (including snakes and turtles)	0	0	0	0
01063100	- - Birds of prey	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
01063200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	0	0	0
01063300	- - Ostriches; emus (*Dromaius novaehollandiae*)	0	0	0	0
01063900	- - Other	0	0	0	0
01064100	- - Bees	0	0	0	0
01064900	- - Other	0	0	0	0
01069000	- Other	0	0	0	0
02011000	- Carcasses and half-carcasses	0	0	0	0
02012000	- Other cuts with bone in	0	0	0	0
02013000	- Boneless	0	0	0	0
02021000	- Carcasses and half-carcasses	0	0	0	0
02022000	- Other cuts with bone in	0	0	0	0
02023000	- Boneless	0	0	0	0
02031100	- - Carcasses and half-carcasses	0	0	0	0
02031200	- - Hams, shoulders and cuts thereof, with bone in	0	0	0	0
02031900	- - Other	0	0	0	0
02032100	- - Carcasses and half-carcasses	0	0	0	0
02032200	- - Hams, shoulders and cuts thereof, with bone in	0	0	0	0
02032900	- - Other	0	0	0	0
02041000	- Carcasses and half-carcasses of lamb, fresh or chilled	0	0	0	0
02042100	- - Carcasses and half-carcasses	0	0	0	0
02042200	- - Other cuts with bone in	0	0	0	0
02042300	- - Boneless	0	0	0	0
02043000	- Carcasses and half-carcasses of lamb, frozen	0	0	0	0
02044100	- - Carcasses and half-carcasses	0	0	0	0
02044200	- - Other cuts with bone in	0	0	0	0
02044300	- - Boneless	0	0	0	0
02045000	- Meat of goats	0	0	0	0
02050000	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	0	0	0	0
02061000	- Of bovine animals, fresh or chilled	0	0	0	0
02062100	- - Tongues	0	0	0	0
02062200	- - Livers	0	0	0	0
02062900	- - Other	0	0	0	0
02063000	- Of swine, fresh or chilled	0	0	0	0
02064100	- - Livers	0	0	0	0
02064900	- - Other	0	0	0	0
02068000	- Other, fresh or chilled	0	0	0	0
02069000	- Other, frozen	0	0	0	0
02071430	- - - Livers	0	0	0	0
02071491	- - - - Mechanically deboned or separated meat	0	0	0	0
02072400	- - Not cut in pieces, fresh or chilled	0	0	0	0
02072500	- - Not cut in pieces, frozen	5	5	5	0
02072600	- - Cuts and offal, fresh or chilled	0	0	0	0
02072710	- - - Livers	0	0	0	0
02072791	- - - - Mechanically deboned or separated meat	0	0	0	0
02072799	- - - - Other	5	0	0	0
02074100	- - Not cut in pieces, fresh or chilled	0	0	0	0
02074200	- - Not cut in pieces, frozen	0	0	0	0
02074300	- - Fatty livers, fresh or chilled	0	0	0	0
02074400	- - Other, fresh or chilled	0	0	0	0
02074500	- - Other, frozen	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
02075100	- - Not cut in pieces, fresh or chilled	0	0	0	0
02075200	- - Not cut in pieces, frozen	0	0	0	0
02075300	- - Fatty livers, fresh or chilled	0	0	0	0
02075400	- - Other, fresh or chilled	0	0	0	0
02075500	- - Other, frozen	0	0	0	0
02076000	- Of guinea fowls	0	0	0	0
02081000	- Of rabbits or hares	0	0	0	0
02083000	- Of primates	0	0	0	0
02084010	- - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	0	0	0	0
02084090	- - Other	0	0	0	0
02085000	- Of reptiles (including snakes and turtles)	0	0	0	0
02086000	- Of camels and other camelids (*Camelidae*)	0	0	0	0
02089010	- - Frogs' legs	0	0	0	0
02089090	- - Other	0	0	0	0
02091000	- Of pigs	0	0	0	0
02099000	- Other	0	0	0	0
02101100	- - Hams, shoulders and cuts thereof, with bone in	0	0	0	0
02101200	- - Bellies (streaky) and cuts thereof	0	0	0	0
02101930	- - - Bacon or boneless hams	0	0	0	0
02101990	- - - Other	0	0	0	0
02102000	- Meat of bovine animals	0	0	0	0
02109100	- - Of primates	0	0	0	0
02109210	- - - Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*)	0	0	0	0
02109290	- - - Other	0	0	0	0
02109300	- - Of reptiles (including snakes and turtles)	0	0	0	0
02109910	- - - Freeze dried chicken dice	0	0	0	0
02109920	- - - Dried pork skin	0	0	0	0
02109990	- - - Other	0	0	0	0
03011110	- - - Fry	0	0	0	0
03011191	- - - - Koi carp (*Cyprinus carpio*)	0	0	0	0
03011192	- - - - Goldfish (Carassius auratus)	0	0	0	0
03011193	- - - - Siamese fighting fish (*Beta splendens*)	0	0	0	0
03011194	- - - - *Oscars (Astonotus ocellatus)*	0	0	0	0
03011195	- - - - Arowanas (*Scleropages formosus*)	0	0	0	0
03011199	- - - - Other	0	0	0	0
03011910	- - - Fry	0	0	0	0
03011990	- - - Other	0	0	0	0
03019100	- - Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	0	0	0	0
03019200	- - Eels (Anguilla spp.)	0	0	0	0
03019310	- - - Breeding, other than fry	0	0	0	0
03019390	- - - Other	0	0	0	0
03019400	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0	0	0	0
03019500	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	0	0	0
03019911	- - - - Breeding	0	0	0	0
03019919	- - - - Other	0	0	0	0
03019921	- - - - Breeding	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03019929	- - - - Other	0	0	0	0
03019931	- - - - Milkfish, breeding	0	0	0	0
03019939	- - - - Other	0	0	0	0
03019940	- - - Other, freshwater fish	0	0	0	0
03021100	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	0	0	0	0
03021300	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	0	0	0	0
03021400	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0	0	0	0
03021900	- - Other	0	0	0	0
03022100	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	0	0	0	0
03022200	- - Plaice (*Pleuronectes platessa*)	0	0	0	0
03022300	- - Sole (*Solea spp.*)	0	0	0	0
03022400	- -Turbots (*Psetta maxima*)	0	0	0	0
03022900	- - Other	0	0	0	0
03023100	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0	0	0	0
03023200	- - Yellowfin tunas (*Thunnus albacares*)	0	0	0	0
03023300	- - Skipjack or stripe-bellied bonito	0	0	0	0
03023400	- - Bigeye tunas (*Thunnus obesus*)	0	0	0	0
03023500	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0	0	0	0
03023600	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	0	0	0
03023900	- - Other	0	0	0	0
03024100	- - Herrings (*Clupea harengus, Clupea pallasii*)	0	0	0	0
03024200	- - Anchovies (*Engraulis spp.*)	0	0	0	0
03024300	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	0	0	0	0
03024400	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	0	0	0	0
03024500	- - Jack and horse mackerel (*Trachurus spp.*)	0	0	0	0
03024600	- - Cobia (*Rachycentron canadum*)	0	0	0	0
03024700	- - Swordfish (*Xiphias gladius*)	0	0	0	0
03025100	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0	0	0	0
03025200	- - Haddock (*Melanogrammus aeglefinus*)	0	0	0	0
03025300	- - Coalfish (*Pollachius virens*)	0	0	0	0
03025400	- - Hake (*Merluccius spp., Urophycis spp.*)	0	0	0	0
03025500	- - Alaska Pollack (*Theragra chalcogramma*)	0	0	0	0
03025600	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	0	0	0	0
03025900	- - Other	0	0	0	0
03027100	- - Tilapias (*Oreochromis spp.*)	0	0	0	0
03027210	- - - Yellowtail catfish (*Pangasius pangasius*)	0	0	0	0
03027290	- - - Other	0	0	0	0
03027310	- - - Mrigal (*Cirrhinus cirrhosus*)	0	0	0	0
03027390	- - - Other	0	0	0	0
03027400	- - Eels (*Anguilla spp.*)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03027900	- - Other	0	0	0	0
03028100	- - Dogfish and other sharks	0	0	0	0
03028200	- - Rays and skates (*Rajidae*)	0	0	0	0
03028300	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03028400	- - Seabass (*Dicentrarchus spp.*)	0	0	0	0
03028500	- - Seabream (*Sparidae*)	0	0	0	0
03028912	- - - - Longfin mojarra (*Pentaprion longimanus*)	0	0	0	0
03028913	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	0	0	0	0
03028914	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	0	0	0	0
03028915	- - - - Indian mackerel (*Rastrelliger kanagurta*) and island mackerel (*Rastrelliger faughni*)	0	0	0	0
03028916	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	0	0	0	0
03028917	- - - - Silver pomfrets (*Pampus argenteus*) and black pomfrets (*Parastromatus niger*)	0	0	0	0
03028918	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	0	0	0	0
03028919	- - - - Other	0	0	0	0
03028922	- - - - Rohu (*Labeo rohita*), catla (*Catla catla*)and swamp barb (*Puntius chola*)	0	0	0	0
03028924	- - - - Snakeskin gourami (*Trichogaster pectoralis*)	0	0	0	0
03028926	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	0	0	0	0
03028927	- - - - Hilsa shad (*Tenualosa ilisha*)	0	0	0	0
03028928	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	0	0	0	0
03028929	- - - - Other	0	0	0	0
03029000	- Livers and roes	0	0	0	0
03031100	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	0	0	0	0
03031200	- - Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	0	0	0	0
03031300	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0	0	0	0
03031400	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	0	0	0	0
03031900	- - Other	0	0	0	0
03032300	- - Tilapias (*Oreochromis spp.*)	0	0	0	0
03032400	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	0	0	0	0
03032500	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*	0	0	0	0
03032600	- - Eels (*Anguilla spp.*)	0	0	0	0
03032900	- - Other	0	0	0	0
03033100	- - Halibut (*Reinhardtius hippoglossoides,*	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	Hippoglossus hippoglossus, Hippoglossus stenolepis)				
03033200	- - Plaice (*Pleuronectes platessa*)	0	0	0	0
03033300	- - Sole (*Solea spp.*)	0	0	0	0
03033400	- - Turbots (*Psetta maxima*)	0	0	0	0
03033900	- - Other	0	0	0	0
03034100	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0	0	0	0
03034200	- - Yellowfin tunas (*Thunnus albacares*)	5	5	5	0
03034300	- - Skipjack or stripe-bellied bonito	5	5	5	0
03034400	- - Bigeye tunas (*Thunnus obesus*)	0	0	0	0
03034500	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0	0	0	0
03034600	- - Southern bluefin tunas (*Thunnus maccoyii*)	0	0	0	0
03034900	- - Other	5	5	5	0
03035100	- - Herrings (*Clupea harengus, Clupea pallasii*)	0	0	0	0
03035300	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	0	0	0	0
03035400	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	5	0	0	0
03035500	- - Jack and horse mackerel (*Trachurus spp.*)	0	0	0	0
03035600	- - Cobia (*Rachycentron canadum*)	0	0	0	0
03035700	- - Swordfish (*Xiphias gladius*)	5	5	5	0
03036300	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0	0	0	0
03036400	- - Haddock (*Melanogrammus aeglefinus*)	0	0	0	0
03036500	- - Coalfish (*Pollachius virens*)	0	0	0	0
03036600	- - Hake (*Merluccius spp., Urophycis spp.*)	0	0	0	0
03036700	- - Alaska Pollack (*Theragra chalcogramma*)	0	0	0	0
03036800	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	0	0	0	0
03036900	- - Other	0	0	0	0
03038100	- - Dogfish and other sharks	0	0	0	0
03038200	- - Rays and skates (*Rajidae*)	0	0	0	0
03038300	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03038400	- - Seabass (*Dicentrarchus spp.*)	0	0	0	0
03038912	- - - - Longfin mojarra (*Pentaprion longimanus*)	0	0	0	0
03038913	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	0	0	0	0
03038914	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	0	0	0	0
03038915	- - - - Indian mackerel (*Rastrelliger kanagurta*) and island mackerel (*Rastrelliger faughni*)	0	0	0	0
03038916	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	0	0	0	0
03038917	- - - - Silver pomfrets (*Pampus argenteus*) and black pomfrets (*Parastromatus niger*)	0	0	0	0
03038918	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	0	0	0	0
03038919	- - - - Other	5	5	5	0
03038922	- - - - Rohu (*Labeo rohita*), catla (*Catla catla*) and swamp barb (*Puntius chola*)	0	0	0	0
03038924	- - - - Snakeskin gourami (*Trichogaster pectoralis*)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03038926	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	0	0	0	0
03038927	- - - - Hilsa shad (*Tenualosa ilisha*)	0	0	0	0
03038928	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	0	0	0	0
03038929	- - - - Other	0	0	0	0
03039010	- - Livers	0	0	0	0
03039020	- - Roes	0	0	0	0
03043100	- - Tilapias (*Oreochromis spp.*)	0	0	0	0
03043200	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	0	0	0	0
03043300	- - Nile Perch (*Lates niloticus*)	0	0	0	0
03043900	- - Other	0	0	0	0
03044100	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0	0	0	0
03044200	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	0	0	0	0
03044300	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)	0	0	0	0
03044400	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	0	0
03044500	- - Swordfish (*Xiphias gladius*)	0	0	0	0
03044600	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03044900	- - Other	0	0	0	0
03045100	- - 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.*)	0	0	0	0
03045200	- - Salmonidae	0	0	0	0
03045300	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0	0	0	0
03045400	- - Swordfish (*Xiphias gladius*)	0	0	0	0
03045500	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03045900	- - Other	0	0	0	0
03046100	- - Tilapias (*Oreochromis spp.*)	0	0	0	0
03046200	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	0	0	0	0
03046300	- - Nile Perch (*Lates niloticus*)	0	0	0	0
03046900	- - Other	0	0	0	0
03047100	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0	0	0	0
03047200	- - Haddock (*Melanogrammus aeglefinus*)	0	0	0	0
03047300	- - Coalfish (*Pollachius virens*)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03047400	- - Hake (*Merluccius spp., Urophycis spp.*)	0	0	0	0
03047500	- - Alaska Pollack (*Theragra chalcogramma*)	0	0	0	0
03047900	- - Other	0	0	0	0
03048100	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0	0	0	0
03048200	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	0	0	0	0
03048300	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)	0	0	0	0
03048400	- - Swordfish (*Xiphias gladius*)	0	0	0	0
03048500	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03048600	- - Herrings (*Clupea harengus, Clupea pallasii*)	0	0	0	0
03048700	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	5	5	5	0
03048900	- - Other	0	0	0	0
03049100	- - Swordfish (*Xiphias gladius*)	0	0	0	0
03049200	- - Toothfish (*Dissostichus spp.*)	0	0	0	0
03049300	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	0	0	0	0
03049400	- - Alaska Pollack (*Theragra chalcogramma*)	0	0	0	0
03049500	- - Fish of the families B*regmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*)	0	0	0	0
03049900	- - Other	0	0	0	0
03051000	- Flours, meals and pellets of fish, fit for human consumption	0	0	0	0
03052010	- - Of freshwater fish, dried, salted or in brine	0	0	0	0
03052090	- - Other	0	0	0	0
03053100	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	0	0	0	0
03053200	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*	0	0	0	0
03053910	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	0	0	0	0
03053920	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)				
03053990	- - - Other	0	0	0	0
03054100	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0	0	0	0
03054200	- - Herrings (*Clupea harengus, Clupea pallasii*)	0	0	0	0
03054300	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	0	0	0	0
03054400	- - 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.*)	0	0	0	0
03054900	- - Other	0	0	0	0
03055100	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0	0	0	0
03055920	- - - Marine fish	0	0	0	0
03055990	- - - Other	0	0	0	0
03056100	- - Herrings (*Clupea harengus, Clupea pallasii*)	0	0	0	0
03056200	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0	0	0	0
03056300	- - Anchovies (*Engraulis spp.*)	0	0	0	0
03056400	- - 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.*)	0	0	0	0
03056910	- - - Marine fish	0	0	0	0
03056990	- - - Other	0	0	0	0
03057100	- - Shark fins	0	0	0	0
03057210	- - - Fish maws	0	0	0	0
03057290	- - - Other	0	0	0	0
03057900	- - Other	0	0	0	0
03061100	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	0	0	0	0
03061200	- - Lobsters (*Homarus spp.*)	0	0	0	0
03061410	- - - Soft shell crabs	0	0	0	0
03061490	- - - Other	0	0	0	0
03061500	- - Norway lobsters (*Nephrops norvegicus*)	0	0	0	0
03061600	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	0	0	0	0
03061710	- - - *Giant tiger prawns (Penaeus monodon)*	0	0	0	0
03061720	- - - *Whiteleg shrimps (Liptopenaeus vannamei)*	0	0	0	0
03061730	- - - Giant river prawns (*Macrobrachium rosenbergii*)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03061790	- - - Other	0	0	0	0
03061900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0	0	0	0
03062110	- - - Breeding	0	0	0	0
03062120	- - - Other, live	0	0	0	0
03062130	- - - Fresh or chilled	0	0	0	0
03062191	- - - - In airtight containers	0	0	0	0
03062199	- - - - Other	0	0	0	0
03062210	- - - Breeding	0	0	0	0
03062220	- - - Other, live	0	0	0	0
03062230	- - - Fresh or chilled	0	0	0	0
03062291	- - - - In airtight containers	0	0	0	0
03062299	- - - - Other	0	0	0	0
03062410	- - - Live	0	0	0	0
03062420	- - - Fresh or chilled	0	0	0	0
03062491	- - - - In airtight containers	0	0	0	0
03062499	- - - - Other	0	0	0	0
03062500	- - Norway lobsters (*Nephrops norvegicus*)	0	0	0	0
03062610	- - - Breeding	0	0	0	0
03062620	- - - Other, live	0	0	0	0
03062630	- - - Fresh or chilled	0	0	0	0
03062641	- - - - In airtight containers	0	0	0	0
03062649	- - - - Other	0	0	0	0
03062691	- - - - In airtight containers	0	0	0	0
03062699	- - - - Other	0	0	0	0
03062711	- - - - *Giant tiger prawns (Penaeus monodon)*	0	0	0	0
03062712	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0	0	0	0
03062719	- - - - Other	0	0	0	0
03062721	- - - - Giant tiger prawns *(Penaeus monodon)*	0	0	0	0
03062722	- - - - Whiteleg shrimps *(Litopenaeus vannamei)*	0	0	0	0
03062729	- - - - Other	0	0	0	0
03062731	- - - - Giant tiger prawns *(Penaeus monodon)*	0	0	0	0
03062732	- - - - Whiteleg shrimps *(Litopenaeus vannamei)*	0	0	0	0
03062739	- - - - Other	0	0	0	0
03062741	- - - - In airtight containers	0	0	0	0
03062749	- - - - Other	0	0	0	0
03062791	- - - - In airtight containers	0	0	0	0
03062799	- - - - Other	0	0	0	0
03062910	- - - Live	0	0	0	0
03062920	- - - Fresh or chilled	0	0	0	0
03062930	- - - Flours, meals and pellets	0	0	0	0
03062991	- - - - In airtight containers	0	0	0	0
03062999	- - - - Other	0	0	0	0
03071110	- - - Live	0	0	0	0
03071120	- - - Fresh or chilled	0	0	0	0
03071910	- - - Frozen	0	0	0	0
03071920	- - - Dried, salted or in brine	0	0	0	0
03071930	- - - Smoked	0	0	0	0
03072110	- - - Live	0	0	0	0
03072120	- - - Fresh or chilled	0	0	0	0
03072910	- - - Frozen	0	0	0	0
03072920	- - - Dried, salted or in brine; smoked	0	0	0	0
03073110	- - - Live	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
03073120	- - - Fresh or chilled	0	0	0	0
03073910	- - - Frozen	0	0	0	0
03073920	- - - Dried, salted or in brine; smoked	0	0	0	0
03074110	- - - Live	0	0	0	0
03074120	- - - Fresh or chilled	0	0	0	0
03074910	- - - Frozen	5	5	5	0
03074920	- - - Dried, salted or in brine	0	0	0	0
03074930	- - - Smoked	0	0	0	0
03075110	- - - Live	0	0	0	0
03075120	- - - Fresh or chilled	0	0	0	0
03075910	- - - Frozen	0	0	0	0
03075920	- - - Dried, salted or in brine	0	0	0	0
03075930	- - - Smoked	0	0	0	0
03076010	- - Live	0	0	0	0
03076020	- - Fresh, chilled or frozen	0	0	0	0
03076030	- - Dried, salted or in brine; smoked	0	0	0	0
03077110	- - - Live	0	0	0	0
03077120	- - - Fresh or chilled	0	0	0	0
03077910	- - - Frozen	0	0	0	0
03077920	- - - Dried, salted or in brine; smoked	0	0	0	0
03078110	- - - Live	0	0	0	0
03078120	- - - Fresh or chilled	0	0	0	0
03078910	- - - Frozen	0	0	0	0
03078920	- - - Dried, salted or in brine; smoked	0	0	0	0
03079110	- - - Live	0	0	0	0
03079120	- - - Fresh or chilled	0	0	0	0
03079910	- - - Frozen	0	0	0	0
03079920	- - - Dried, salted or in brine; smoked	0	0	0	0
03079990	- - - Other	0	0	0	0
03081110	- - - Live	0	0	0	0
03081120	- - - Fresh or chilled	0	0	0	0
03081910	- - - Frozen	0	0	0	0
03081920	- - - Dried, salted or in brine	0	0	0	0
03081930	- - - Smoked	0	0	0	0
03082110	- - - Live	0	0	0	0
03082120	- - - Fresh or chilled	0	0	0	0
03082910	- - - Frozen	0	0	0	0
03082920	- - - Dried, salted or in brine	0	0	0	0
03082930	- - - Smoked	0	0	0	0
03083010	- - Live	0	0	0	0
03083020	- - Fresh or chilled	0	0	0	0
03083030	- - Frozen	0	0	0	0
03083040	- - Dried, salted or in brine	0	0	0	0
03083050	- - Smoked	0	0	0	0
03089010	- - Live	0	0	0	0
03089020	- - Fresh or chilled	0	0	0	0
03089030	- - Frozen	0	0	0	0
03089040	- - Dried, salted or in brine	0	0	0	0
03089050	- - Smoked	0	0	0	0
03089090	- - Other	0	0	0	0
04011010	- - In liquid form	0	0	0	0
04011090	- - Other	0	0	0	0
04012010	- - In liquid form	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
04012090	- - Other	0	0	0	0
04014010	- - Milk in liquid form	0	0	0	0
04014020	- - Milk in frozen form	0	0	0	0
04014090	- - Other	0	0	0	0
04015010	- - In liquid form	0	0	0	0
04015090	- - Other	0	0	0	0
04021041	- - - In containers of a gross weight of 20 kg or more	0	0	0	0
04021049	- - - Other	0	0	0	0
04021091	- - - In containers of a gross weight of 20 kg or more	0	0	0	0
04021099	- - - Other	0	0	0	0
04022120	- - - In containers of a gross weight of 20 kg or more	5	5	5	0
04022190	- - - Other	0	0	0	0
04022920	- - - In containers of a gross weight of 20 kg or more	5	0	0	0
04022990	- - - Other	0	0	0	0
04029100	- - Not containing added sugar or other sweetening matter	0	0	0	0
04029900	- - Other	0	0	0	0
04031020	- - In liquid form, whether or not condensed	0	0	0	0
04031090	- - Other	0	0	0	0
04039010	- - Buttermilk	0	0	0	0
04039090	- - Other	0	0	0	0
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	0	0	0
04049000	- Other	0	0	0	0
04051000	- Butter	0	0	0	0
04052000	- Dairy spreads	0	0	0	0
04059010	- - Anhydrous butterfat	0	0	0	0
04059020	- - Butteroil	0	0	0	0
04059030	- - Ghee	0	0	0	0
04059090	- - Other	0	0	0	0
04061010	- - Fresh (unripened or uncured) cheese, including whey cheese	0	0	0	0
04061020	- - Curd	0	0	0	0
04062010	- - In packages of a gross weight exceeding 20kg	0	0	0	0
04062090	- - Other	0	0	0	0
04063000	- Processed cheese, not grated or powdered	0	0	0	0
04064000	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	0	0	0	0
04069000	- Other cheese	0	0	0	0
04071100	- - Of fowls of the species Gallus domesticus	0	0	0	0
04071910	- - - Of ducks	0	0	0	0
04071990	- - - Other	0	0	0	0
04081100	- - Dried	0	0	0	0
04081900	- - Other	0	0	0	0
04089100	- - Dried	0	0	0	0
04089900	- - Other	0	0	0	0
04090000	**Natural honey.**	0	0	0	0
04100010	- Birds' nests	0	0	0	0
04100090	- Other	0	0	0	0
05010000	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	0	0	0	0
05021000	- Pigs', hogs' or boars' bristles and hair and waste thereof	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
05029000	- Other	0	0	0	0
05040000	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	0	0	0	0
05051010	- - Duck feathers	0	0	0	0
05051090	- - Other	0	0	0	0
05059010	- - Duck feathers	0	0	0	0
05059090	- - Other	0	0	0	0
05061000	- Ossein and bones treated with acid	0	0	0	0
05069000	- Other	0	0	0	0
05071010	- - Rhinoceros horns; ivory powder and waste	0	0	0	0
05071090	- - Other	0	0	0	0
05079010	- - Horns, antlers, hooves, nails, claws and beaks	0	0	0	0
05079020	- - Tortoise-shell	0	0	0	0
05079090	- - Other	0	0	0	0
05080010	- Coral and similar materials	0	0	0	0
05080020	- Shells of molluscs, crustaceans or echinoderms	0	0	0	0
05080090	- Other	0	0	0	0
05100010	- Cantharides	0	0	0	0
05100020	- Musk	0	0	0	0
05100090	- Other	0	0	0	0
05111000	- Bovine semen	0	0	0	0
05119100	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0	0	0	0
05119910	- - - Domestic animal semen	0	0	0	0
05119920	- - - Silk worm eggs	0	0	0	0
05119930	- - - Natural sponges	0	0	0	0
05119990	- - - Other	0	0	0	0
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes	0	0	0	0
06012010	- - Chicory plants	0	0	0	0
06012020	- - Chicory roots	0	0	0	0
06012090	- - Other	0	0	0	0
06021010	- - Of orchids	0	0	0	0
06021020	- - Of rubber trees	0	0	0	0
06021090	- - Other	0	0	0	0
06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	0	0
06023000	- Rhododendrons and azaleas, grafted or not	0	0	0	0
06024000	- Roses, grafted or not	0	0	0	0
06029010	- - Rooted orchid cuttings and slips	0	0	0	0
06029020	- - Orchid seedlings	0	0	0	0
06029040	- - Budded stumps of the genus Hevea	0	0	0	0
06029050	- - Seedlings of the genus Hevea	0	0	0	0
06029060	- - Budwood of the genus Hevea	0	0	0	0
06029070	- - Leatherleaf ferns	0	0	0	0
06029090	- - Other	0	0	0	0
06031100	- - Roses	0	0	0	0
06031200	- - Carnations	0	0	0	0
06031300	- - Orchids	0	0	0	0
06031400	- - Chrysanthemums	0	0	0	0
06031500	- - Lilies (*Lilium spp.*)	0	0	0	0
06031900	- - Other	0	0	0	0
06039000	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
06042010	- - Mosses and lichens	0	0	0	0
06042090	- - Other	0	0	0	0
06049010	- - Mosses and lichens	0	0	0	0
06049090	- - Other	0	0	0	0
07011000	- Seed	0	0	0	0
07019000	- Other	0	0	0	0
07020000	**Tomatoes, fresh or chilled.**	0	0	0	0
07031011	- - - Bulbs for propagation	0	0	0	0
07031019	- - - Other	0	0	0	0
07031021	- - - Bulbs for propagation	0	0	0	0
07031029	- - - Other	0	0	0	0
07032010	- - Bulbs for propagation	0	0	0	0
07032090	- - Other	0	0	0	0
07039010	- - Bulbs for propagation	0	0	0	0
07039090	- - Other	0	0	0	0
07041010	- - Cauliflowers	0	0	0	0
07041020	- - Headed broccoli	0	0	0	0
07042000	- Brussels sprouts	0	0	0	0
07049011	- - - Round (drumhead)	0	0	0	0
07049019	- - - Other	0	0	0	0
07049090	- - Other	0	0	0	0
07051100	- - Cabbage lettuce (head lettuce)	0	0	0	0
07051900	- - Other	0	0	0	0
07052100	- - Witloof chicory (*Cichorium intybus var. foliosum*)	0	0	0	0
07052900	- - Other	0	0	0	0
07061010	- - Carrots	0	0	0	0
07061020	- - Turnips	0	0	0	0
07069000	- Other	0	0	0	0
07070000	**Cucumbers and gherkins, fresh or chilled.**	0	0	0	0
07081000	- Peas (*Pisum sativum*)	0	0	0	0
07082010	- - French beans	0	0	0	0
07082020	- - Long beans	0	0	0	0
07082090	- - Other	0	0	0	0
07089000	- Other leguminous vegetables	0	0	0	0
07092000	- Asparagus	0	0	0	0
07093000	- Aubergines (egg-plants)	0	0	0	0
07094000	- Celery other than celeriac	0	0	0	0
07095100	- - Mushrooms of the genus *Agaricus*	0	0	0	0
07095910	- - - Truffles	0	0	0	0
07095990	- - - Other	5	5	5	0
07096010	- - Chillies (fruits of genus *Capsicum*)	0	0	0	0
07096090	- - Other	0	0	0	0
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0	0
07099100	- - Globe artichokes	0	0	0	0
07099200	- - Olives	0	0	0	0
07099300	- - Pumpkins, squash and gourds (*Cucurbita spp.*)	0	0	0	0
07099900	- - Other	0	0	0	0
07101000	- Potatoes	0	0	0	0
07102100	- - Peas (*Pisum sativum*)	0	0	0	0
07102200	- - Beans (*Vigna spp., Phaseolus spp.*)	0	0	0	0
07102900	- - Other	0	0	0	0
07103000	- Spinach, New Zealand spinach and orache spinach	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	(garden spinach)				
07104000	- Sweet corn	0	0	0	0
07108000	- Other vegetables	0	0	0	0
07109000	- Mixtures of vegetables	0	0	0	0
07112010	- - Preserved by sulphur dioxide gas	0	0	0	0
07112090	- - Other	0	0	0	0
07114010	- - Preserved by sulphur dioxide gas	0	0	0	0
07114090	- - Other	0	0	0	0
07115110	- - - Preserved by sulphur dioxide gas	0	0	0	0
07115190	- - - Other	0	0	0	0
07115910	- - - Preserved by sulphur dioxide gas	0	0	0	0
07115990	- - - Other	0	0	0	0
07119010	- - Sweet corn	0	0	0	0
07119020	- - Chillies (fruits of genus *Capsicum*)	0	0	0	0
07119031	- - - Preserved by sulphur dioxide gas	0	0	0	0
07119039	- - - Other	0	0	0	0
07119040	- - Onions, preserved by sulphur dioxide gas	0	0	0	0
07119050	- - Onions, preserved other than by sulphur dioxide gas	0	0	0	0
07119060	- - Other, preserved by sulphur dioxide gas	0	0	0	0
07119090	- - Other	0	0	0	0
07122000	- Onions	0	0	0	0
07123100	- - Mushrooms of the genus *Agaricus*	0	0	0	0
07123200	- - Wood ears (*Auricularia spp.*)	0	0	0	0
07123300	- - Jelly fungi (*Tremella spp.*)	0	0	0	0
07123910	- - - Truffles	0	0	0	0
07123920	- - - Shiitake (dong-gu)	0	0	0	0
07123990	- - - Other	0	0	0	0
07129010	- - Garlic	0	0	0	0
07129090	- - Other	0	0	0	0
07131010	- - Suitable for sowing	0	0	0	0
07131090	- - Other	0	0	0	0
07132010	- - Suitable for sowing	0	0	0	0
07132090	- - Other	0	0	0	0
07133110	- - - Suitable for sowing	0	0	0	0
07133190	- - - Other	0	0	0	0
07133210	- - - Suitable for sowing	0	0	0	0
07133290	- - - Other	0	0	0	0
07133310	- - - Suitable for sowing	0	0	0	0
07133390	- - - Other	0	0	0	0
07133410	- - - Suitable for sowing	0	0	0	0
07133490	- - - Other	0	0	0	0
07133510	- - - Suitable for sowing	0	0	0	0
07133590	- - - Other	0	0	0	0
07133910	- - - Suitable for sowing	0	0	0	0
07133990	- - - Other	0	0	0	0
07134010	- - Suitable for sowing	0	0	0	0
07134090	- - Other	0	0	0	0
07135010	- - Suitable for sowing	0	0	0	0
07135090	- - Other	0	0	0	0
07136000	- Pigeon peas (*Cajanus cajan*)	0	0	0	0
07139010	- - Suitable for sowing	0	0	0	0
07139090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
07141011	- - - Dried chips	0	0	0	0
07141019	- - - Other	0	0	0	0
07141091	- - - Frozen	0	0	0	0
07141099	- - - Other	0	0	0	0
07142010	- - Frozen	0	0	0	0
07142090	- - Other	0	0	0	0
07143010	- - Frozen	0	0	0	0
07143090	- - Other	0	0	0	0
07144010	- - Frozen	0	0	0	0
07144090	- - Other	0	0	0	0
07145010	- - Frozen	0	0	0	0
07145090	- - Other	0	0	0	0
07149011	- - - Frozen	0	0	0	0
07149019	- - - Other	0	0	0	0
07149091	- - - Frozen	0	0	0	0
07149099	- - - Other	0	0	0	0
08011100	- - Desiccated	0	0	0	0
08011200	- - In the inner shell (endocarp)	0	0	0	0
08011900	- - Other	0	0	0	0
08012100	- - In shell	0	0	0	0
08012200	- - Shelled	0	0	0	0
08013100	- - In shell	0	0	0	0
08013200	- - Shelled	0	0	0	0
08021100	- - In shell	0	0	0	0
08021200	- - Shelled	0	0	0	0
08022100	- - In shell	0	0	0	0
08022200	- - Shelled	0	0	0	0
08023100	- - In shell	0	0	0	0
08023200	- - Shelled	0	0	0	0
08024100	- - In shell	0	0	0	0
08024200	- - Shelled	0	0	0	0
08025100	- - In shell	0	0	0	0
08025200	- - Shelled	0	0	0	0
08026100	- - In shell	0	0	0	0
08026200	- - Shelled	0	0	0	0
08027000	- Kola nuts (*Cola spp.*)	0	0	0	0
08028000	- Areca nuts	0	0	0	0
08029000	- Other	0	0	0	0
08031000	- Plantains	0	0	0	0
08039000	- Other	0	0	0	0
08041000	- Dates	0	0	0	0
08042000	- Figs	0	0	0	0
08043000	- Pineapples	0	0	0	0
08044000	- Avocados	0	0	0	0
08045010	- - Guavas	0	0	0	0
08045020	- - Mangoes	0	0	0	0
08045030	- - Mangosteens	0	0	0	0
08051010	- - Fresh	0	0	0	0
08051020	- - Dried	0	0	0	0
08052000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0	0	0	0
08054000	- Grapefruit, including pomelos	0	0	0	0
08055000	- Lemons (*Citrus limon*, *Citrus limonum*) and limes	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	(*Citrus aurantifolia, Citrus latifolia*)				
08059000	- Other	0	0	0	0
08061000	- Fresh	0	0	0	0
08062000	- Dried	0	0	0	0
08071100	- - Watermelons	0	0	0	0
08071900	- - Other	0	0	0	0
08072010	- - Mardi backcross solo (betik solo)	0	0	0	0
08072090	- - Other	0	0	0	0
08081000	- Apples	0	0	0	0
08083000	- Pears	0	0	0	0
08084000	- Quinces	0	0	0	0
08091000	- Apricots	0	0	0	0
08092100	- - Sour cherries (*Prunus cerasus*)	0	0	0	0
08092900	- - Other	0	0	0	0
08093000	- Peaches, including nectarines	0	0	0	0
08094010	- - Plums	0	0	0	0
08094020	- - Sloes	0	0	0	0
08101000	- Strawberries	0	0	0	0
08102000	- Raspberries, blackberries, mulberries and loganberries	0	0	0	0
08103000	- Black, white or red currants and gooseberries	0	0	0	0
08104000	- Cranberries, bilberries and other fruits of the genus Vaccinium	0	0	0	0
08105000	- Kiwifruit	0	0	0	0
08106000	- Durians	0	0	0	0
08107000	- Persimmons	0	0	0	0
08109010	- - Longans (including mata kucing)	0	0	0	0
08109020	- - Lychees	0	0	0	0
08109030	- - Rambutan	0	0	0	0
08109040	- - Langsat; starfruit	0	0	0	0
08109050	- - Jackfruit (cempedak and nangka)	0	0	0	0
08109060	- - Tamarinds	0	0	0	0
08109091	- - - Salacca (snake fruit)	0	0	0	0
08109092	- - - Dragon fruit	0	0	0	0
08109093	- - - Sapodilla (ciku fruit)	0	0	0	0
08109099	- - - Other	0	0	0	0
08111000	- Strawberries	0	0	0	0
08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0	0	0	0
08119000	- Other	0	0	0	0
08121000	- Cherries	0	0	0	0
08129010	- - Strawberries	0	0	0	0
08129090	- - Other	0	0	0	0
08131000	- Apricots	0	0	0	0
08132000	- Prunes	0	0	0	0
08133000	- Apples	0	0	0	0
08134010	- - Longans	0	0	0	0
08134020	- - Tamarinds	0	0	0	0
08134090	- - Other	0	0	0	0
08135010	- - Of which cashew nuts or Brazil nuts predominate by weight	0	0	0	0
08135020	- - Of which other nuts predominate by weight	0	0	0	0
08135030	- - Of which dates predominate by weight	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
08135040	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	0	0	0	0
08135090	- - Other	0	0	0	0
08140000	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	0	0	0	0
09011110	- - - Arabica WIB or Robusta OIB	0	0	0	0
09011190	- - - Other	0	0	0	0
09011210	- - - Arabica WIB or Robusta OIB	0	0	0	0
09011290	- - - Other	0	0	0	0
09012110	- - - Unground	0	0	0	0
09012120	- - - Ground	0	0	0	0
09012210	- - - Unground	0	0	0	0
09012220	- - - Ground	0	0	0	0
09019010	- - Coffee husks and skins	0	0	0	0
09019020	- - Coffee substitutes containing coffee	0	0	0	0
09021010	- - Leaves	0	0	0	0
09021090	- - Other	10	10	10	0
09022010	- - Leaves	0	0	0	0
09022090	- - Other	0	0	0	0
09023010	- - Leaves	0	0	0	0
09023090	- - Other	0	0	0	0
09024010	- - Leaves	0	0	0	0
09024090	- - Other	0	0	0	0
09030000	**Maté.**	0	0	0	0
09041110	- - - White	0	0	0	0
09041120	- - - Black	0	0	0	0
09041190	- - - Other	0	0	0	0
09041210	- - - White	0	0	0	0
09041220	- - - Black	0	0	0	0
09041290	- - - Other	0	0	0	0
09042110	- - - Chillies (Fruits of the genus *Capsicum*)	0	0	0	0
09042190	- - - Other	0	0	0	0
09042210	- - - Chillies (Fruits of the genus *Capsicum*)	0	0	0	0
09042290	- - - Other	0	0	0	0
09051000	- Neither crushed nor ground	0	0	0	0
09052000	- Crushed or ground	0	0	0	0
09061100	- - Cinnamon (*Cinnamomum zeylanicum Blume*)	0	0	0	0
09061900	- - Other	0	0	0	0
09062000	- Crushed or ground	0	0	0	0
09071000	- Neither crushed nor ground	0	0	0	0
09072000	- Crushed or ground	0	0	0	0
09081100	- - Neither crushed nor ground	0	0	0	0
09081200	- - Crushed or ground	0	0	0	0
09082100	- - Neither crushed nor ground	0	0	0	0
09082200	- - Crushed or ground	0	0	0	0
09083100	- - Neither crushed nor ground	0	0	0	0
09083200	- - Crushed or ground	0	0	0	0
09092100	- - Neither crushed nor ground	0	0	0	0
09092200	- - Crushed or ground	0	0	0	0
09093100	- - Neither crushed nor ground	0	0	0	0
09093200	- - Crushed or ground	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
09096110	- - - Of anise	0	0	0	0
09096120	- - - Of badian	0	0	0	0
09096130	- - - Of caraway	0	0	0	0
09096190	- - - Other	0	0	0	0
09096210	- - - Of anise	0	0	0	0
09096220	- - - Of badian	0	0	0	0
09096230	- - - Of caraway	0	0	0	0
09096290	- - - Other	0	0	0	0
09101100	- - Neither crushed nor ground	0	0	0	0
09101200	- - Crushed or ground	0	0	0	0
09102000	- Saffron	0	0	0	0
09103000	- Turmeric (*curcuma*)	0	0	0	0
09109110	- - - Curry	0	0	0	0
09109190	- - - Other	0	0	0	0
09109910	- - - Thyme; bay leaves	0	0	0	0
09109990	- - - Other	0	0	0	0
10011100	- - Seed	0	0	0	0
10011900	- - Other	0	0	0	0
10019100	- - Seed	0	0	0	0
10019911	- - - - Meslin	0	0	0	0
10019919	- - - - Other	0	0	0	0
10019990	- - - Other	0	0	0	0
10021000	- Seed	0	0	0	0
10029000	- Other	0	0	0	0
10031000	- Seed	0	0	0	0
10039000	- Other	0	0	0	0
10041000	- Seed	0	0	0	0
10049000	- Other	0	0	0	0
10051000	- Seed	0	0	0	0
10059010	- - Popcorn	0	0	0	0
10059090	- - Other	0	0	0	0
10061010	- - Suitable for sowing	0	0	0	0
10061090	- - Other	0	0	0	0
10062010	- - Thai Hom Mali rice	0	0	0	0
10062090	- - Other	0	0	0	0
10063030	- - Glutinous rice	0	0	0	0
10063040	- - Thai Hom Mali rice	0	0	0	0
10063091	- - - Parboiled rice	0	0	0	0
10063099	- - - Other	0	0	0	0
10064010	- - Of a kind used for animal feed	0	0	0	0
10064090	- - Other	0	0	0	0
10071000	- Seed	0	0	0	0
10079000	- Other	0	0	0	0
10081000	- Buckwheat	0	0	0	0
10082100	- - Seed	0	0	0	0
10082900	- - Other	0	0	0	0
10083000	- Canary seeds	0	0	0	0
10084000	- Fonio (Digitaria spp.)	0	0	0	0
10085000	- Quinoa (Chenopodium quinoa)	0	0	0	0
10086000	- Triticale	0	0	0	0
10089000	- Other cereals	0	0	0	0
11010010	- Wheat flour	5	5	5	0
11010020	- Meslin flour	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
11022000	- Maize (corn) flour	0	0	0	0
11029010	- - Rice flour	0	0	0	0
11029020	- - Rye flour	0	0	0	0
11029090	- - Other	0	0	0	0
11031120	- - - Durum or hard wheat semolina	0	0	0	0
11031190	- - - Other	0	0	0	0
11031300	- - Of maize (corn)	0	0	0	0
11031910	- - - Of meslin	0	0	0	0
11031920	- - - Of rice	0	0	0	0
11031990	- - - Other	0	0	0	0
11032000	- Pellets	0	0	0	0
11041200	- - Of oats	0	0	0	0
11041910	- - - Of maize (corn)	0	0	0	0
11041990	- - - Other	0	0	0	0
11042200	- - Of oats	0	0	0	0
11042300	- - Of maize (corn)	0	0	0	0
11042920	- - - Of barley	0	0	0	0
11042990	- - - Other	0	0	0	0
11043000	- Germ of cereals, whole, rolled, flaked or ground	0	0	0	0
11051000	- Flour, meal and powder	0	0	0	0
11052000	- Flakes, granules and pellets	0	0	0	0
11061000	- Of the dried leguminous vegetables of heading 07.13	0	0	0	0
11062010	- - Of manioc (cassava)	0	0	0	0
11062021	- - - Meal	0	0	0	0
11062029	- - - Other	0	0	0	0
11062090	- - Other	0	0	0	0
11063000	- Of the products of Chapter 8	0	0	0	0
11071000	- Not roasted	0	0	0	0
11072000	- Roasted	0	0	0	0
11081100	- - Wheat starch	0	0	0	0
11081200	- - Maize (corn) starch	5	5	5	0
11081300	- - Potato starch	0	0	0	0
11081400	- - Manioc (cassava) starch	0	0	0	0
11081910	- - - Sago	0	0	0	0
11081990	- - - Other	0	0	0	0
11082000	- Inulin	0	0	0	0
11090000	**Wheat gluten, whether or not dried.**	0	0	0	0
12011000	- Seed	0	0	0	0
12019000	- Other	0	0	0	0
12023000	- Seed	0	0	0	0
12024100	- - In shell	0	0	0	0
12024200	- - Shelled, whether or not broken	0	0	0	0
12030000	**Copra.**	0	0	0	0
12040000	**Linseed, whether or not broken.**	0	0	0	0
12051000	- Low erucic acid rape or colza seeds	0	0	0	0
12059000	- Other	0	0	0	0
12060000	**Sunflower seeds, whether or not broken.**	0	0	0	0
12071010	- - Suitable for sowing	0	0	0	0
12071020	- - Not suitable for sowing	0	0	0	0
12072100	- - Seed	0	0	0	0
12072900	- - Other	0	0	0	0
12073000	- Castor oil seeds	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
12074010	- - Edible	0	0	0	0
12074090	- - Other	0	0	0	0
12075000	- Mustard seeds	0	0	0	0
12076000	- Safflower (*Carthamus tinctorius*) seeds	0	0	0	0
12077000	- Melon seeds	0	0	0	0
12079940	- - - Illipe seeds (Illipe nuts)	0	0	0	0
12079990	- - - Other	0	0	0	0
12081000	- Of soya beans	0	0	0	0
12089000	- Other	0	0	0	0
12091000	- Sugar beet seeds	0	0	0	0
12092100	- - Lucerne (alfalfa) seeds	0	0	0	0
12092200	- - Clover (*Trifolium spp.*) seeds	0	0	0	0
12092300	- - Fescue seeds	0	0	0	0
12092400	- - Kentucky blue grass (*Poa pratensis L.*) seeds	0	0	0	0
12092500	- - Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	0	0	0	0
12092910	- - - Timothy grass seeds	0	0	0	0
12092920	- - - Other beet seeds	0	0	0	0
12092990	- - - Other	0	0	0	0
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0	0	0	0
12099110	- - - Onion seeds	0	0	0	0
12099190	- - - Other	0	0	0	0
12099910	- - - Rubber tree seeds or kenaf seeds	0	0	0	0
12099990	- - - Other	0	0	0	0
12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	0	0	0	0
12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	0	0	0
12112010	- - In cut, crushed or powdered forms	0	0	0	0
12112090	- - Other	0	0	0	0
12113010	- - In cut, crushed or powdered form	0	0	0	0
12113090	- - Other	0	0	0	0
12114000	- Poppy straw	0	0	0	0
12119011	- - - Cannabis, in cut, crushed or powdered form	0	0	0	0
12119012	- - - Cannabis, in other forms	0	0	0	0
12119013	- - - Rauwolfia serpentina roots	0	0	0	0
12119014	- - - Other, in cut, crushed or powdered form	0	0	0	0
12119019	- - - Other	0	0	0	0
12119091	- - - Pyrethrum, in cut, crushed or powdered form	0	0	0	0
12119092	- - - Pyrethrum, in other forms	0	0	0	0
12119094	- - - Sandalwood	0	0	0	0
12119095	- - - Agarwood (gaharu) chips	0	0	0	0
12119096	- - - Liquorice roots	0	0	0	0
12119097	- - - Bark of persea (*Persea Kurzii Kosterm*)	0	0	0	0
12119098	- - - Other, in cut, crushed or powdered form	0	0	0	0
12119099	- - - Other	0	0	0	0
12122110	- - - *Eucheuma spp.*	0	0	0	0
12122120	- - - *Gracilaria lichenoides*	0	0	0	0
12122190	- - - Other	5	5	5	0
12122911	- - - - Of a kind used in pharmacy	0	0	0	0
12122919	- - - - Other	0	0	0	0
12122920	- - - Other, fresh, chilled or dried	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
12122930	- - - Other, frozen	0	0	0	0
12129100	- - Sugar beet	0	0	0	0
12129200	- - Locust beans (*carob*)	0	0	0	0
12129310	- - - Suitable for planting	0	0	0	0
12129390	- - - Other	0	0	0	0
12129400	- - Chicory roots	0	0	0	0
12129900	- - Other	0	0	0	0
12130000	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	0	0	0	0
12141000	- Lucerne (*alfalfa*) meal and pellets	0	0	0	0
12149000	- Other	0	0	0	0
13012000	- Gum Arabic	0	0	0	0
13019010	- - Gum benjamin	0	0	0	0
13019020	- - Gum damar	0	0	0	0
13019030	- - Cannabis resins	0	0	0	0
13019040	- - Lac	0	0	0	0
13019090	- - Other	0	0	0	0
13021200	- - Of liquorice	0	0	0	0
13021300	- - Of hops	0	0	0	0
13021920	- - - Extracts and tinctures of cannabis	0	0	0	0
13021930	- - - Other medicinal extracts	0	0	0	0
13021940	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	0	0	0	0
13021950	- - - Japan (or Chinese) lacquer (natural lacquer)	0	0	0	0
13021990	- - - Other	0	0	0	0
13022000	- Pectic substances, pectinates and pectates	0	0	0	0
13023100	- - Agar-agar	0	0	0	0
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	0	0	0
13023910	- - - Carrageenan	0	0	0	0
13023990	- - - Other	0	0	0	0
14011000	- Bamboos	0	0	0	0
14012011	- - - Raw	0	0	0	0
14012012	- - - Washed and sulphurised	0	0	0	0
14012019	- - - Other	0	0	0	0
14012021	- - - Not exceeding 12 mm in diameter	0	0	0	0
14012029	- - - Other	0	0	0	0
14012030	- - Split-skin	0	0	0	0
14012090	- - Other	0	0	0	0
14019000	- Other	0	0	0	0
14042000	- Cotton linters	0	0	0	0
14049020	- - Of a kind used primarily in tanning or dyeing	0	0	0	0
14049030	- - Kapok	0	0	0	0
14049090	- - Other	0	0	0	0
15011000	- Lard	0	0	0	0
15012000	- Other pig fat	0	0	0	0
15019000	- Other	0	0	0	0
15021010	- - Edible	0	0	0	0
15021090	- - Other	0	0	0	0
15029010	- - Edible	0	0	0	0
15029090	- - Other	0	0	0	0
15030010	- Lard stearin or oleostearin	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
15030090	- Other	0	0	0	0
15041020	- - Solid fractions	0	0	0	0
15041090	- - Other	0	0	0	0
15042010	- - Solid fractions	0	0	0	0
15042090	- - Other	0	0	0	0
15043010	- - Solid fractions	0	0	0	0
15043090	- - Other	0	0	0	0
15050010	- Lanolin	0	0	0	0
15050090	- Other	0	0	0	0
15060000	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	5	5	5	0
15071000	- Crude oil, whether or not degummed	0	0	0	0
15079010	- - Fractions of unrefined soya-bean oil	0	0	0	0
15079090	- - Other	0	0	0	0
15081000	- Crude oil	0	0	0	0
15089010	- - Fractions of unrefined ground-nut oil	0	0	0	0
15089090	- - Other	0	0	0	0
15091010	- - In packings of a net weight not exceeding 30 kg	0	0	0	0
15091090	- - Other	0	0	0	0
15099011	- - - In packings of a net weight not exceeding 30 kg	0	0	0	0
15099019	- - - Other	0	0	0	0
15099091	- - - In packings of net weight not exceeding 30 kg	0	0	0	0
15099099	- - - Other	0	0	0	0
15100010	- Crude oil	0	0	0	0
15100020	- Fractions of unrefined oil	0	0	0	0
15100090	- Other	0	0	0	0
15111000	- Crude oil	0	0	0	0
15119011	- - - Solid fractions	0	0	0	0
15119019	- - - Other	0	0	0	0
15119091	- - - Solid fractions	0	0	0	0
15119092	- - - Other, in packings of a net weight not exceeding 20kg	0	0	0	0
15119099	- - - Other	0	0	0	0
15121100	- - Crude oil	0	0	0	0
15121910	- - - Fractions of unrefined sunflower-seed oil or safflower oil	0	0	0	0
15121990	- - - Other	0	0	0	0
15122100	- - Crude oil, whether or not gossypol has been removed	0	0	0	0
15122910	- - - Fractions of unrefined cotton-seed oil	0	0	0	0
15122990	- - - Other	0	0	0	0
15131100	- - Crude oil	0	0	0	0
15131910	- - - Fractions of unrefined coconut oil	0	0	0	0
15131990	- - - Other	0	0	0	0
15132110	- - - Palm kernel oil	0	0	0	0
15132190	- - - Other	0	0	0	0
15132911	- - - - Solid fractions of unrefined palm kernel oil	0	0	0	0
15132912	- - - - Solid fractions of unrefined babassu oil	0	0	0	0
15132913	- - - - Other, of unrefined palm kernel oil (palm kernel olein)	0	0	0	0
15132914	- - - - Other, of unrefined babassu oil	0	0	0	0
15132991	- - - - Solid fractions of palm kernel oil	0	0	0	0
15132992	- - - - Solid fractions of babassu oil	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
15132994	- - - - Palm kernel olein, refined, bleached and deodorized (RBD)	0	0	0	0
15132995	- - - - Palm kernel oil, RBD	0	0	0	0
15132996	- - - - Other, palm kernel oil	0	0	0	0
15132997	- - - - Other, of babassu oil	0	0	0	0
15141100	- - Crude oil	0	0	0	0
15141910	- - - Fractions of unrefined oil	0	0	0	0
15141990	- - - Other	0	0	0	0
15149110	- - - Other rape or colza oil	0	0	0	0
15149190	- - - Other	0	0	0	0
15149910	- - - Fractions of unrefined oil	0	0	0	0
15149991	- - - - Other rape or colza oil	0	0	0	0
15149999	- - - - Other	0	0	0	0
15151100	- - Crude oil	0	0	0	0
15151900	- - Other	0	0	0	0
15152100	- - Crude oil	0	0	0	0
15152911	- - - - Solid fractions	0	0	0	0
15152919	- - - - Other	0	0	0	0
15152991	- - - - Solid fractions	0	0	0	0
15152999	- - - - Other	0	0	0	0
15153010	- - Crude oil	0	0	0	0
15153090	- - Other	0	0	0	0
15155010	- - Crude oil	0	0	0	0
15155020	- - Fractions of unrefined oil	0	0	0	0
15155090	- - Other	0	0	0	0
15159011	- - - Crude oil	0	0	0	0
15159012	- - - Fractions of unrefined oil	0	0	0	0
15159019	- - - Other	0	0	0	0
15159021	- - - Crude oil	0	0	0	0
15159022	- - - Fractions of unrefined oil	0	0	0	0
15159029	- - - Other	0	0	0	0
15159031	- - - Crude oil	0	0	0	0
15159032	- - - Fractions of unrefined oil	0	0	0	0
15159039	- - - Other	0	0	0	0
15159091	- - - Crude oil	0	0	0	0
15159092	- - - Fractions of unrefined oil	0	0	0	0
15159099	- - - Other	0	0	0	0
15161010	- - In packings of a net weight of 10 kg or more	0	0	0	0
15161090	- - Other	0	0	0	0
15162011	- - - Of soya beans	0	0	0	0
15162012	- - - Of the fruit of the oil palm, crude	0	0	0	0
15162013	- - - Of the fruit of the oil palm, other than crude	0	0	0	0
15162014	- - - Of coconuts	0	0	0	0
15162015	- - - Of palm kernels, crude	0	0	0	0
15162016	- - - Of palm kernels, refined, bleached and deodorized (RBD)	0	0	0	0
15162017	- - - Of ground-nuts	0	0	0	0
15162018	- - - Of linseed	0	0	0	0
15162019	- - - Other	0	0	0	0
15162021	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	0	0	0	0
15162022	- - - Of linseed	0	0	0	0
15162023	- - - Of olives	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
15162029	- - - Other	0	0	0	0
15162051	- - - Unrefined	0	0	0	0
15162052	- - - Refined, bleached and deodorised (RBD)	0	0	0	0
15162059	- - - Other	0	0	0	0
15162092	- - - Of linseed	0	0	0	0
15162093	- - - Of olives	0	0	0	0
15162094	- - - Of soya beans	0	0	0	0
15162095	- - - Hydrogenated castor oil (opal wax)	0	0	0	0
15162096	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	0	0	0	0
15162097	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	0	0	0	0
15162098	- - - Other, of ground-nuts, palm oil or coconuts	0	0	0	0
15162099	- - - Other	0	0	0	0
15171000	- Margarine, excluding liquid margarine	0	0	0	0
15179010	- - Imitation ghee	0	0	0	0
15179020	- - Liquid margarine	0	0	0	0
15179030	- - Of a kind used as mould release preparations	0	0	0	0
15179043	- - - Shortening	5	5	5	0
15179044	- - - Imitation lard	0	0	0	0
15179050	- - - Solid mixtures or preparations	0	0	0	0
15179061	- - - - In which ground-nut oil predominates	0	0	0	0
15179062	- - - - In which crude palm oil predominates	0	0	0	0
15179063	- - - - In which other palm oil predominates, in packings of a net weight of less than 20kg	0	0	0	0
15179064	- - - - In which other palm oil predominates, in packings of a net weight of 20kg or more	0	0	0	0
15179065	- - - - In which palm kernel oil predominates	0	0	0	0
15179066	- - - - In which palm kernel olein predominates	0	0	0	0
15179067	- - - - In which soya-bean oil predominates	0	0	0	0
15179068	- - - - In which illipe nut oil predominates	0	0	0	0
15179069	- - - - Other	0	0	0	0
15179090	- - Other	0	0	0	0
15180012	- - Animal fats and oils	0	0	0	0
15180014	- - Ground-nut, soya-bean, palm or coconut oil	0	0	0	0
15180015	- - Linseed oil and its fractions	0	0	0	0
15180016	- - Olive oil and its fractions	0	0	0	0
15180019	- - Other	0	0	0	0
15180020	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	0	0	0	0
15180031	- - Of the fruit of the oil palm or of palm kernels	0	0	0	0
15180033	- - Of linseed	0	0	0	0
15180034	- - Of olives	0	0	0	0
15180035	- - Of ground-nuts	0	0	0	0
15180036	- - Of soya beans or coconuts	0	0	0	0
15180037	- - Of cotton seeds	0	0	0	0
15180039	- - Other	0	0	0	0
15180060	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	0	0	0	0
15200010	- Crude glycerol	0	0	0	0
15200090	- Other	0	0	0	0
15211000	- Vegetable waxes	0	0	0	0
15219010	- - Beeswax and other insect waxes	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
15219020	- - Spermaceti	0	0	0	0
15220010	- Degras	0	0	0	0
15220090	- Other	0	0	0	0
16010010	- In airtight containers	0	0	0	0
16010090	- Other	0	0	0	0
16021010	- - Containing pork, in airtight containers	0	0	0	0
16021090	- - Other	0	0	0	0
16022000	- Of liver of any animal	0	0	0	0
16023110	- - - In airtight containers	0	0	0	0
16023191	- - - - Mechanically deboned or separated meat	0	0	0	0
16023199	- - - - Other	0	0	0	0
16023210	- - - Chicken curry, in airtight containers	0	0	0	0
16023290	- - - Other	0	0	0	0
16023900	- - Other	0	0	0	0
16024110	- - - In airtight containers	0	0	0	0
16024190	- - - Other	0	0	0	0
16024210	- - - In airtight containers	0	0	0	0
16024290	- - - Other	0	0	0	0
16024911	- - - - In airtight containers	0	0	0	0
16024919	- - - - Other	0	0	0	0
16024991	- - - - In airtight containers	0	0	0	0
16024999	- - - - Other	0	0	0	0
16025000	- Of bovine animals	0	0	0	0
16029010	- - Mutton curry, in airtight containers	0	0	0	0
16029090	- - Other	0	0	0	0
16030010	- Of chicken, with herbs	0	0	0	0
16030020	- Of chicken, without herbs	0	0	0	0
16030030	- Other, with herbs	0	0	0	0
16030090	- Other	0	0	0	0
16041110	- - - In airtight containers	0	0	0	0
16041190	- - - Other	0	0	0	0
16041210	- - - In airtight containers	0	0	0	0
16041290	- - - Other	0	0	0	0
16041311	- - - - In airtight containers	0	0	0	0
16041319	- - - - Other	0	0	0	0
16041391	- - - - In airtight containers	0	0	0	0
16041399	- - - - Other	0	0	0	0
16041411	- - - - Tunas	0	0	0	0
16041419	- - - - Other	0	0	0	0
16041490	- - - Other	0	0	0	0
16041510	- - - In airtight containers	0	0	0	0
16041590	- - - Other	0	0	0	0
16041610	- - - In airtight containers	0	0	0	0
16041690	- - - Other	0	0	0	0
16041710	- - - In airtight containers	0	0	0	0
16041790	- - - Other	0	0	0	0
16041920	- - - Horse mackerel, in airtight containers	0	0	0	0
16041930	- - - Other, in airtight containers	0	0	0	0
16041990	- - - Other	0	0	0	0
16042011	- - - In airtight containers	0	0	0	0
16042019	- - - Other	0	0	0	0
16042021	- - - In airtight containers	0	0	0	0
16042029	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
16042091	- - - In airtight containers	0	0	0	0
16042093	- - - Frozen minced fish, boiled or steamed	0	0	0	0
16042099	- - - Other	0	0	0	0
16043100	- - Caviar	0	0	0	0
16043200	- - Caviar substitutes	0	0	0	0
16051010	- - In airtight containers	0	0	0	0
16051090	- - Other	0	0	0	0
16052110	- - - Shrimp paste	0	0	0	0
16052190	- - - Other	0	0	0	0
16052910	- - - Shrimp paste	0	0	0	0
16052990	- - - Other	0	0	0	0
16053000	- Lobster	0	0	0	0
16054000	- Other crustaceans	0	0	0	0
16055100	- - Oysters	0	0	0	0
16055200	- - Scallops, including queen scallops	0	0	0	0
16055300	- - Mussels	0	0	0	0
16055400	- - Cuttle fish and squid	0	0	0	0
16055500	- - Octopus	0	0	0	0
16055600	- - Clams, cockles and arkshells	0	0	0	0
16055700	- - Abalone	0	0	0	0
16055800	- - Snails, other than sea snails	0	0	0	0
16055900	- - Other	0	0	0	0
16056100	- - Sea cucumbers	0	0	0	0
16056200	- - Sea urchins	0	0	0	0
16056300	- - Jellyfish	0	0	0	0
16056900	- - Other	0	0	0	0
17021100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	0	0	0
17021900	- - Other	0	0	0	0
17022000	- Maple sugar and maple syrup	0	0	0	0
17023010	- - Glucose	0	0	0	0
17023020	- - Glucose syrup	0	0	0	0
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	0	0	0	0
17025000	- Chemically pure fructose	0	0	0	0
17026010	- - Fructose	0	0	0	0
17026020	- - Fructose syrup	0	0	0	0
17029011	- - - Chemically pure maltose	0	0	0	0
17029019	- - - Other	0	0	0	0
17029020	- - Artificial honey, whether or not mixed with natural honey	0	0	0	0
17029030	- - Flavoured or coloured sugars (excluding maltose)	0	0	0	0
17029040	- - Caramel	0	0	0	0
17029091	- - - Syrups	0	0	0	0
17029099	- - - Other	0	0	0	0
17031010	- - Containing added flavouring or colouring matter	0	0	0	0
17031090	- - Other	0	0	0	0
17039010	- - Containing added flavouring or colouring matter	0	0	0	0
17039090	- - Other	0	0	0	0
17041000	- Chewing gum, whether or not sugar-coated	10	10	10	0
17049010	- - Medicated pastilles and drops	5	0	0	0
17049020	- - White chocolate	10	10	10	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
17049091	- - - Soft, containing gelatin	10	10	10	0
17049099	- - - Other	10	10	10	0
18010000	**Cocoa beans, whole or broken, raw or roasted.**	0	0	0	0
18020000	**Cocoa shells, husks, skins and other cocoa waste.**	0	0	0	0
18031000	- Not defatted	0	0	0	0
18032000	- Wholly or partly defatted	0	0	0	0
18040000	**Cocoa butter, fat and oil.**	0	0	0	0
18050000	**Cocoa powder, not containing added sugar or other sweetening matter.**	0	0	0	0
18061000	- Cocoa powder, containing added sugar or other sweetening matter	0	0	0	0
18062010	- - Chocolate confectionery in blocks, slabs or bars	0	0	0	0
18062090	- - Other	0	0	0	0
18063110	- - - Chocolate confectionery	10	10	10	0
18063190	- - - Other	10	10	10	0
18063210	- - - Chocolate confectionery	10	10	10	0
18063290	- - - Other	10	10	10	0
18069010	- - Chocolate confectionery in tablets or pastilles	10	10	10	0
18069030	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	0	0	0	0
18069040	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	0	0	0	0
18069090	- - Other	10	10	10	0
19011010	- - Of malt extract	0	0	0	0
19011020	- - Of goods of headings 04.01 to 04.04	5	5	5	0
19011091	- - - Medical foods	0	0	0	0
19011099	- - - Other	5	5	5	0
19012010	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	0	0	0	0
19012020	- - Of flour, groats, meal, starch or malt extract, containing cocoa	0	0	0	0
19012030	- - Other, not containing cocoa	0	0	0	0
19012040	- - Other, containing cocoa	0	0	0	0
19019011	- - - Medical foods	0	0	0	0
19019019	- - - Other	0	0	0	0
19019020	- - Malt extract	0	0	0	0
19019032	- - - Other, containing cocoa powder	0	0	0	0
19019039	- - - Other				
1901903910	- - - - Medical food	5	5	5	0
19019091	- - - Medical foods	0	0	0	0
19021100	- - Containing eggs	0	0	0	0
19021920	- - - Rice vermicelli (bee hoon)	10	0	0	0
19021930	- - - Transparent vermicelli	0	0	0	0
19021940	- - - Noodles	0	0	0	0
19021990	- - - Other	10	0	0	0
19022010	- - Stuffed with meat or meat offal	0	0	0	0
19022030	- - Stuffed with fish, crustaceans or molluscs	0	0	0	0
19022090	- - Other	0	0	0	0
19023020	- - Instant rice vermicelli	0	0	0	0
19023030	- - Transparent vermicelli	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
19023040	- - Other instant noodles	10	10	10	0
19023090	- - Other	0	0	0	0
19024000	- Couscous	0	0	0	0
19030000	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	0	0	0	0
19041010	- - Containing cocoa	10	0	0	0
19041090	- - Other	10	10	10	0
19042010	- - Prepared foods obtained from unroasted cereal flakes	0	0	0	0
19042090	- - Other	0	0	0	0
19043000	- Bulgur wheat	0	0	0	0
19049010	- - Rice preparations, including pre-cooked rice	0	0	0	0
19049090	- - Other	10	0	0	0
19051000	- Crispbread	0	0	0	0
19052000	- Gingerbread and the like	0	0	0	0
19053110	- - - Not containing cocoa	10	10	10	0
19053120	- - - Containing cocoa	10	10	10	0
19053200	- - Waffles and wafers	10	10	10	0
19054010	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	0	0	0	0
19054090	- - Other	0	0	0	0
19059010	- - Unsweetened teething biscuits	0	0	0	0
19059020	- - Other unsweetened biscuits	10	0	0	0
19059030	- - Cakes	10	10	10	0
19059040	- - Pastries	10	0	0	0
19059050	- - Flourless bakers' wares	0	0	0	0
19059060	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	0	0	0	0
19059070	- - Communion wafers, sealing wafers, rice paper and similar products	0	0	0	0
19059080	- - Other crisp savoury food products	10	10	10	0
19059090	- - Other	10	10	10	0
20011000	- Cucumbers and gherkins	0	0	0	0
20019010	- - Onions	0	0	0	0
20019090	- - Other	0	0	0	0
20021010	- - Cooked otherwise than by steaming or boiling in water	0	0	0	0
20021090	- - Other	0	0	0	0
20029010	- - Tomato paste	0	0	0	0
20029020	- - Tomato powder	0	0	0	0
20029090	- - Other	0	0	0	0
20031000	- Mushrooms of the genus Agaricus	0	0	0	0
20039010	- - Truffles	0	0	0	0
20039090	- - Other	0	0	0	0
20041000	- Potatoes	0	0	0	0
20049010	- - For infant use	0	0	0	0
20049090	- - Other	0	0	0	0
20051010	- - In airtight containers	0	0	0	0
20051090	- - Other	0	0	0	0
20052011	- - - In airtight containers	0	0	0	0
20052019	- - - Other	0	0	0	0
20052091	- - - In airtight containers	0	0	0	0
20052099	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
20054000	- Peas (*Pisum sativum*)	0	0	0	0
20055100	- - Beans, shelled	0	0	0	0
20055910	- - - In airtight containers	0	0	0	0
20055990	- - - Other	0	0	0	0
20056000	- Asparagus	0	0	0	0
20057000	- Olives	0	0	0	0
20058000	- Sweet corn (*Zea mays var. saccharata*)	0	0	0	0
20059100	- - Bamboo shoots	0	0	0	0
20059910	- - - In airtight containers	0	0	0	0
20059990	- - - Other	0	0	0	0
20060000	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).**	0	0	0	0
20071000	- Homogenised preparations	0	0	0	0
20079100	- - Citrus fruit	0	0	0	0
20079910	- - - Fruit pastes other than of mangoes, pineapples or strawberries	0	0	0	0
20079990	- - - Other	0	0	0	0
20081110	- - - Roasted	0	0	0	0
20081120	- - - Peanut butter	0	0	0	0
20081190	- - - Other	0	0	0	0
20081910	- - - Cashew nuts	0	0	0	0
20081990	- - - Other	10	10	10	0
20082000	- Pineapples	0	0	0	0
20083010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20083090	- - Other	0	0	0	0
20084010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20084090	- - Other	0	0	0	0
20085010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20085090	- - Other	0	0	0	0
20086010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20086090	- - Other	0	0	0	0
20087010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20087090	- - Other	0	0	0	0
20088010	- - Containing added sugar or other sweetening matter or spirit	0	0	0	0
20088090	- - Other	0	0	0	0
20089100	- - Palm hearts	0	0	0	0
20089300	- - Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	0	0	0	0
20089710	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	0	0	0	0
20089720	- - - Other, containing added sugar or other sweetening matter or spirit	0	0	0	0
20089790	- - - Other	0	0	0	0
20089910	- - - Lychees	0	0	0	0
20089920	- - - Longans	0	0	0	0
20089930	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	0	0	0	0

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20089940	- - - Other, containing added sugar or other sweetening matter or spirit	0	0	0	0
20089990	- - - Other	10	0	0	0
20091100	- - Frozen	0	0	0	0
20091200	- - Not frozen, of a Brix value not exceeding 20	0	0	0	0
20091900	- - Other	0	0	0	0
20092100	- - Of a Brix value not exceeding 20	0	0	0	0
20092900	- - Other	0	0	0	0
20093100	- - Of a Brix value not exceeding 20	0	0	0	0
20093900	- - Other	0	0	0	0
20094100	- - Of a Brix value not exceeding 20	0	0	0	0
20094900	- - Other	0	0	0	0
20095000	- Tomato juice	0	0	0	0
20096100	- - Of a Brix value not exceeding 30	0	0	0	0
20096900	- - Other	0	0	0	0
20097100	- - Of a Brix value not exceeding 20	0	0	0	0
20097900	- - Other	0	0	0	0
20098110	- - - For infant use	0	0	0	0
20098190	- - - Other	0	0	0	0
20098910	- - - Blackcurrant juice	0	0	0	0
20098991	- - - - For infant use	0	0	0	0
20098999	- - - - Other	0	0	0	0
20099010	- - For infant use	0	0	0	0
20099090	- - Other	0	0	0	0
21011110	- - - Instant coffee	10	10	10	0
21011190	- - - Other	0	0	0	0
21011210	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	0	0	0	0
21011290	- - - Other	0	0	0	0
21012010	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	0	0	0	0
21012090	- - Other	0	0	0	0
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0	0	0	0
21021000	- Active yeasts	0	0	0	0
21022000	- Inactive yeasts; other single-cell micro-organisms, dead	0	0	0	0
21023000	- Prepared baking powders	0	0	0	0
21031000	- Soya sauce	0	0	0	0
21032000	- Tomato ketchup and other tomato sauces	0	0	0	0
21033000	- Mustard flour and meal and prepared mustard	0	0	0	0
21039010	- - Chili sauce	10	0	0	0
21039030	- - Fish sauce	0	0	0	0
21039040	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	10	10	10	0
21039090	- - Other	10	10	10	0
21041011	- - - For infant use	0	0	0	0
21041019	- - - Other	0	0	0	0
21041091	- - - For infant use	0	0	0	0
21041099	- - - Other	0	0	0	0
21042011	- - - For infant use	0	0	0	0
21042019	- - - Other	0	0	0	0
21042091	- - - For infant use	0	0	0	0
21042099	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
21050000	**Ice cream and other edible ice, whether or not containing cocoa.**	10	10	10	0
21061000	- Protein concentrates and textured protein substances	0	0	0	0
21069010	- - Dried bean curd and bean curd sticks	0	0	0	0
21069020	- - Flavoured or coloured syrups	0	0	0	0
21069030	- - Non-dairy creamer	5	0	0	0
21069041	- - - In powder form	0	0	0	0
21069049	- - - Other	0	0	0	0
21069051	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	0	0	0	0
21069052	- - - Composite concentrates for simple dilution with water to make beverages	0	0	0	0
21069053	- - - Ginseng based products	5	5	5	0
21069059	- - - Other	5	5	5	0
21069066	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	0	0	0	0
21069067	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	0	0	0	0
21069069	- - - Other	0	0	0	0
21069070	- - Food supplements	5	5	5	0
21069080	- - Fortificant premixes	0	0	0	0
21069091	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	5	5	5	0
21069092	- - - Ginseng based preparations	5	5	5	0
21069093	- - - Food preparations for lactase deficient infants	0	0	0	0
21069094	- - - Other food preparations for infant use	0	0	0	0
21069095	- - - Seri kaya	0	0	0	0
21069096	- - - Other medical foods	0	0	0	0
21069098	- - - Other flavouring preparations	5	5	5	0
21069099	- - - Other	5	5	5	0
22011000	- Mineral waters and aerated waters	0	0	0	0
22019010	- - Ice and snow	0	0	0	0
22019090	- - Other	0	0	0	0
22021010	- - Sparkling mineral waters or aerated waters, flavoured	0	0	0	0
22021090	- - Other	0	0	0	0
22029010	- - Flavoured UHT milk drinks	0	0	0	0
22029020	- - Soya milk drinks	0	0	0	0
22029030	- - Other non-aerated beverages ready for immediate consumption without dilution	10	10	10	0
22029090	- - Other	10	10	10	0
22071000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	0	0	0	0
22072011	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	0	0	0	0
22072019	- - - Other	0	0	0	0
22072090	- - Other	0	0	0	0
22090000	**Vinegar and substitutes for vinegar obtained from acetic acid.**	0	0	0	0
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	0	0	0	0
23012010	- - Of fish, with a protein content of less than 60% by weight	5	5	5	0

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23012020	- - Of fish, with a protein content of 60% or more by weight	5	5	5	0
23012090	- - Other	5	5	5	0
23021000	- Of maize (corn)	0	0	0	0
23023000	- Of wheat	0	0	0	0
23024010	- - Of rice	0	0	0	0
23024090	- - Other	0	0	0	0
23025000	- Of leguminous plants	0	0	0	0
23031010	- - Of manioc (cassava) or sago	0	0	0	0
23031090	- - Other	0	0	0	0
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	0	0	0	0
23033000	- Brewing or distilling dregs and waste	0	0	0	0
23040010	- Defatted soya bean flour, fit for human consumption	0	0	0	0
23040090	- Other	0	0	0	0
23050000	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	0	0	0	0
23061000	- Of cotton seeds	0	0	0	0
23062000	- Of linseed	0	0	0	0
23063000	- Of sunflower seeds	0	0	0	0
23064110	- - - Of low erucic acid rape seeds	0	0	0	0
23064120	- - - Of low erucic acid colza seeds	0	0	0	0
23064910	- - - Of other rape seeds	0	0	0	0
23064920	- - - Of other colza seeds	0	0	0	0
23065000	- Of coconut or copra	0	0	0	0
23066000	- Of palm nuts or kernels	0	0	0	0
23069010	- - Of maize (corn) germ	0	0	0	0
23069090	- - Other	0	0	0	0
23070000	**Wine lees; argol.**	0	0	0	0
23080000	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	0	0	0	0
23091010	- - Containing meat	0	0	0	0
23091090	- - Other	0	0	0	0
23099011	- - - Of a kind suitable for poultry	0	0	0	0
23099012	- - - Of a kind suitable for swine	0	0	0	0
23099014	- - - Of a kind suitable for primates	0	0	0	0
23099019	- - - Other	5	5	5	0
23099020	- - Premixes, feed supplements or feed additives	0	0	0	0
23099030	- - Other, containing meat	0	0	0	0
23099090	- - Other	5	5	5	0
25020000	**Unroasted iron pyrites.**	0	0	0	0
25030000	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	0	0	0	0
25041000	- In powder or in flakes	0	0	0	0
25049000	- Other	0	0	0	0
25051000	- Silica sands and quartz sands	0	0	0	0
25059000	- Other	0	0	0	0
25061000	- Quartz	0	0	0	0
25062000	- Quartzite	0	0	0	0
25070000	**Kaolin and other kaolinic clays, whether or not calcined.**	0	0	0	0

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25081000	- Bentonite	0	0	0	0
25083000	- Fire-clay	0	0	0	0
25084010	- - Fuller's earth	0	0	0	0
25084090	- - Other	0	0	0	0
25085000	- Andalusite, kyanite and sillimanite	0	0	0	0
25086000	- Mullite	0	0	0	0
25087000	- Chamotte or dinas earths	0	0	0	0
25090000	**Chalk.**	0	0	0	0
25101010	- - Apatite	0	0	0	0
25101090	- - Other	0	0	0	0
25102010	- - Apatite	0	0	0	0
25102090	- - Other	0	0	0	0
25111000	- Natural barium sulphate (barytes)	0	0	0	0
25112000	- Natural barium carbonate (witherite)	0	0	0	0
25120000	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**	0	0	0	0
25131000	- Pumice stone	0	0	0	0
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	0	0	0	0
25140000	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	0	0	0	0
25151100	- - Crude or roughly trimmed	0	0	0	0
25151210	- - - Blocks	0	0	0	0
25151220	- - - Slabs	0	0	0	0
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	0	0	0	0
25161100	- - Crude or roughly trimmed	0	0	0	0
25161210	- - - Blocks	0	0	0	0
25161220	- - - Slabs	0	0	0	0
25162010	- - Crude or roughly trimmed	0	0	0	0
25162020	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0	0	0
25169000	- Other monumental or building stone	0	0	0	0
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0	0	0	0
25172000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0	0	0	0
25173000	- Tarred macadam	0	0	0	0
25174100	- - Of marble	0	0	0	0
25174900	- - Other	0	0	0	0
25181000	- Dolomite, not calcined or sintered	0	0	0	0
25182000	- Calcined or sintered dolomite	0	0	0	0
25183000	- Dolomite ramming mix	0	0	0	0
25191000	- Natural magnesium carbonate (magnesite)	0	0	0	0
25199010	- - Fused magnesia; dead-burned (sintered) magnesia	0	0	0	0
25199020	- - Other	0	0	0	0
25201000	- Gypsum; anhydrite	0	0	0	0
25202010	- - Of a kind suitable for use in dentistry	0	0	0	0

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25202090	- - Other	0	0	0	0
25210000	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	0	0	0	0
25221000	- Quicklime	0	0	0	0
25222000	- Slaked lime	0	0	0	0
25223000	- Hydraulic lime	0	0	0	0
25231010	- - Of a kind used in the manufacture of white cement	0	0	0	0
25231090	- - Other	0	0	0	0
25241000	- Crocidolite	0	0	0	0
25249000	- Other	0	0	0	0
25251000	- Crude mica and mica rifted into sheets or splittings	0	0	0	0
25252000	- Mica powder	0	0	0	0
25253000	- Mica waste	0	0	0	0
25261000	- Not crushed, not powdered	0	0	0	0
25262010	- - Talc powder	0	0	0	0
25262090	- - Other	0	0	0	0
25280000	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3B0_3 calculated on the dry weight.**	0	0	0	0
25291000	- Feldspar	0	0	0	0
25292100	- - Containing by weight 97% or less of calcium fluoride	0	0	0	0
25292200	- - Containing by weight more than 97% of calcium fluoride	0	0	0	0
25293000	- Leucite; nepheline and nepheline syenite	0	0	0	0
25301000	- Vermiculite, perlite and chlorites, unexpanded	0	0	0	0
25302010	- - Kieserite	0	0	0	0
25302020	- - Epsomite	0	0	0	0
25309010	- - Zirconium silicates of a kind used as opacifiers	0	0	0	0
25309090	- - Other	0	0	0	0
26011100	- - Non-agglomerated	0	0	0	0
26011200	- - Agglomerated	0	0	0	0
26012000	- Roasted iron pyrites	0	0	0	0
26020000	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.**	0	0	0	0
26030000	**Copper ores and concentrates.**	0	0	0	0
26040000	**Nickel ores and concentrates.**	0	0	0	0
26050000	**Cobalt ores and concentrates.**	0	0	0	0
26060000	**Aluminium ores and concentrates.**	0	0	0	0
26070000	**Lead ores and concentrates.**	0	0	0	0
26080000	**Zinc ores and concentrates.**	0	0	0	0
26090000	**Tin ores and concentrates.**	0	0	0	0
26100000	**Chromium ores and concentrates.**	0	0	0	0
26110000	**Tungsten ores and concentrates.**	0	0	0	0
26121000	- Uranium ores and concentrates	0	0	0	0
26122000	- Thorium ores and concentrates	0	0	0	0
26131000	- Roasted	0	0	0	0
26139000	- Other	0	0	0	0
26140010	- Ilmenite ores and concentrates	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
26140090	- Other	0	0	0	0
26151000	- Zirconium ores and concentrates	0	0	0	0
26159000	- Other	0	0	0	0
26161000	- Silver ores and concentrates	0	0	0	0
26169000	- Other	0	0	0	0
26171000	- Antimony ores and concentrates	0	0	0	0
26179000	- Other	0	0	0	0
26180000	**Granulated slag (slag sand) from the manufacture of iron or steel.**	5	5	5	0
26190000	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	0	0	0	0
26201100	- - Hard zinc spelter	0	0	0	0
26201900	- - Other	0	0	0	0
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	0	0	0
26202900	- - Other	0	0	0	0
26203000	- Containing mainly copper	0	0	0	0
26204000	- Containing mainly aluminium	0	0	0	0
26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	0	0	0
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	0	0	0
26209910	- - - Slag and hardhead of tin	0	0	0	0
26209990	- - - Other	0	0	0	0
26211000	- Ash and residues from the incineration of municipal waste	0	0	0	0
26219000	- Other	0	0	0	0
27011100	- - Anthracite	0	0	0	0
27011210	- - - Coking coal	0	0	0	0
27011290	- - - Other	0	0	0	0
27011900	- - Other coal	0	0	0	0
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	0	0	0	0
27021000	- Lignite, whether or not pulverised, but not agglomerated	0	0	0	0
27022000	- Agglomerated lignite	0	0	0	0
27030010	- Peat, whether or not compressed into bales, but not agglomerated	0	0	0	0
27030020	- Agglomerated peat	0	0	0	0
27040010	- Coke and semi-coke of coal	0	0	0	0
27040020	- Coke and semi-coke of lignite or of peat	0	0	0	0
27040030	- Retort carbon.	0	0	0	0
27050000	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	0	0	0	0
27060000	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	0	0	0	0
27071000	- Benzol (benzene)	0	0	0	0
27072000	- Toluol (toluene)	0	0	0	0
27073000	- Xylol (xylenes)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
27074000	- Naphthalene	0	0	0	0
27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	0	0	0	0
27079100	- - Creosote oils	0	0	0	0
27079910	- - - Carbon black feedstock	0	0	0	0
27079990	- - - Other	0	0	0	0
27081000	- Pitch	0	0	0	0
27082000	- Pitch coke	0	0	0	0
27090010	- Crude petroleum oils	0	0	0	0
27101920	- - - Topped crudes	5	5	5	0
27101930	- - - Carbon black feedstock	0	0	0	0
27101941	- - - - Lubricating oil feedstock	5	5	5	0
27101942	- - - - Lubricating oils for aircraft engines	5	5	5	0
27101943	- - - - Other lubricating oils	5	5	5	0
27101944	- - - - Lubricating greases	5	5	5	0
27101950	- - - Hydraulic brake fluid	5	5	5	0
27101960	- - - Transformer and circuit breakers oils	5	5	5	0
27101971	- - - - Automotive diesel fuel	5	5	5	0
27101972	- - - - Other diesel fuels	5	5	5	0
27101979	- - - - Fuel oils	0	0	0	0
27101981	- - - Aviation turbine fuel (jet fuel) having a flash point of 23° C or more	5	5	5	0
27101982	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23° C	5	5	5	0
27101983	- - - Other kerosene	5	5	5	0
27101989	- - - Other medium oils and preparations	5	5	5	0
27101990	- - - Other	5	5	5	0
27102000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	0	0	0	0
27111100	- - Natural gas	0	0	0	0
27111200	- - Propane	0	0	0	0
27111300	- - Butanes	0	0	0	0
27111410	- - - Ethylene	0	0	0	0
27111490	- - - Other	0	0	0	0
27111900	- - Other	0	0	0	0
27112110	- - - Of a kind used as a motor fuel	0	0	0	0
27112190	- - - Other	0	0	0	0
27112900	- - Other	0	0	0	0
27121000	- Petroleum jelly	0	0	0	0
27122000	- Paraffin wax containing by weight less than 0.75% of oil	0	0	0	0
27129010	- - Paraffin wax	0	0	0	0
27129090	- - Other	0	0	0	0
27131100	- - Not calcined	0	0	0	0
27131200	- - Calcined	0	0	0	0
27132000	- Petroleum bitumen	0	0	0	0
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
27141000	- Bituminous or oil shale and tar sands	0	0	0	0
27149000	- Other	0	0	0	0
27150000	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	0	0	0	0
27160000	**Electrical energy.**	0	0	0	0
28011000	- Chlorine	0	0	0	0
28012000	- Iodine	0	0	0	0
28013000	- Fluorine; bromine	0	0	0	0
28020000	**Sulphur, sublimed or precipitated; colloidal sulphur.**	0	0	0	0
28030020	- Acetylene black	0	0	0	0
28030040	- Other carbon blacks	0	0	0	0
28030090	- Other	0	0	0	0
28041000	- Hydrogen	0	0	0	0
28042100	- - Argon	0	0	0	0
28042900	- - Other	0	0	0	0
28043000	- Nitrogen	0	0	0	0
28044000	- Oxygen	0	0	0	0
28045000	- Boron; tellurium	0	0	0	0
28046100	- - Containing by weight not less than 99.99% of silicon	0	0	0	0
28046900	- - Other	0	0	0	0
28047000	- Phosphorus	0	0	0	0
28048000	- Arsenic	0	0	0	0
28049000	- Selenium	0	0	0	0
28051100	- - Sodium	0	0	0	0
28051200	- - Calcium	0	0	0	0
28051900	- - Other	0	0	0	0
28053000	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0	0	0	0
28054000	- Mercury	0	0	0	0
28061000	- Hydrogen chloride (hydrochloric acid)	0	0	0	0
28062000	- Chlorosulphuric acid	0	0	0	0
28070000	**Sulphuric acid; oleum.**	5	5	5	0
28080000	**Nitric acid; sulphonitric acids.**	0	0	0	0
28091000	- Diphosphorus pentaoxide	0	0	0	0
28092031	- - - Hypophosphoric acid	0	0	0	0
28092039	- - - Other	0	0	0	0
28092091	- - - Hypophosphoric acid	0	0	0	0
28092099	- - - Other	0	0	0	0
28100000	**Oxides of boron; boric acids.**	0	0	0	0
28111100	- - Hydrogen fluoride (hydrofluoric acid)	0	0	0	0
28111910	- - - Arsenic acid	0	0	0	0
28111990	- - - Other	0	0	0	0
28112100	- - Carbon dioxide	0	0	0	0
28112210	- - - Silica powder	0	0	0	0
28112290	- - - Other	0	0	0	0
28112910	- - - Diarsenic pentaoxide	0	0	0	0
28112920	- - - Sulphur dioxide	0	0	0	0
28112990	- - - Other	0	0	0	0
28121000	- Chlorides and chloride oxides	0	0	0	0
28129000	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
28131000	- Carbon disulphide	0	0	0	0
28139000	- Other	0	0	0	0
28141000	- Anhydrous ammonia	0	0	0	0
28142000	- Ammonia in aqueous solution	0	0	0	0
28152000	- Potassium hydroxide (caustic potash)	0	0	0	0
28153000	- Peroxides of sodium or potassium	0	0	0	0
28161000	- Hydroxide and peroxide of magnesium	0	0	0	0
28164000	- Oxides, hydroxides and peroxides, of strontium or barium	0	0	0	0
28170010	- Zinc oxide	0	0	0	0
28170020	- Zinc peroxide	0	0	0	0
28181000	- Artificial corundum, whether or not chemically defined	0	0	0	0
28182000	- Aluminium oxide, other than artificial corundum	0	0	0	0
28183000	- Aluminium hydroxide	0	0	0	0
28191000	- Chromium trioxide	0	0	0	0
28199000	- Other	0	0	0	0
28201000	- Manganese dioxide	0	0	0	0
28209000	- Other	0	0	0	0
28211000	- Iron oxides and hydroxides	0	0	0	0
28212000	- Earth colours	0	0	0	0
28220000	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	0	0	0	0
28230000	**Titanium oxides.**	0	0	0	0
28241000	- Lead monoxide (litharge, massicot)	0	0	0	0
28249000	- Other	0	0	0	0
28251000	- Hydrazine and hydroxylamine and their inorganic salts	0	0	0	0
28252000	- Lithium oxide and hydroxide	0	0	0	0
28253000	- Vanadium oxides and hydroxides	0	0	0	0
28254000	- Nickel oxides and hydroxides	0	0	0	0
28255000	- Copper oxides and hydroxides	0	0	0	0
28256000	- Germanium oxides and zirconium dioxide	0	0	0	0
28257000	- Molybdenum oxides and hydroxides	0	0	0	0
28258000	- Antimony oxides	0	0	0	0
28259000	- Other	0	0	0	0
28261200	- - Of aluminium	0	0	0	0
28261900	- - Other	0	0	0	0
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	0	0	0	0
28269000	- Other	0	0	0	0
28271000	- Ammonium chloride	0	0	0	0
28272010	- - Commercial grade	0	0	0	0
28272090	- - Other	0	0	0	0
28273100	- - Of magnesium	0	0	0	0
28273200	- - Of aluminium	0	0	0	0
28273500	- - Of nickel	0	0	0	0
28273910	- - - Of barium or of cobalt	0	0	0	0
28273920	- - - Of iron	0	0	0	0
28273990	- - - Other	0	0	0	0
28274100	- - Of copper	0	0	0	0
28274900	- - Other	0	0	0	0
28275100	- - Bromides of sodium or of potassium	0	0	0	0
28275900	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
28276000	- Iodides and iodide oxides	0	0	0	0
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	0	0	0	0
28289010	- - Sodium hypochlorite	0	0	0	0
28289090	- - Other	0	0	0	0
28291100	- - Of sodium	0	0	0	0
28291900	- - Other	0	0	0	0
28299010	- - Sodium perchlorate	0	0	0	0
28299090	- - Other	0	0	0	0
28301000	- Sodium sulphides	0	0	0	0
28309010	- - Cadmium sulphide or zinc sulphide	0	0	0	0
28309090	- - Other	0	0	0	0
28311000	- Of sodium	0	0	0	0
28319000	- Other	0	0	0	0
28321000	- Sodium sulphites	0	0	0	0
28322000	- Other sulphites	0	0	0	0
28323000	- Thiosulphates	0	0	0	0
28331100	- - Disodium sulphate	0	0	0	0
28331900	- - Other	0	0	0	0
28332100	- - Of magnesium	0	0	0	0
28332210	- - - Commercial grade	0	0	0	0
28332290	- - - Other	0	0	0	0
28332400	- - Of nickel	0	0	0	0
28332500	- - Of copper	0	0	0	0
28332700	- - Of barium	0	0	0	0
28332920	- - - Tribasic lead sulphate	0	0	0	0
28332930	- - - Of chromium	0	0	0	0
28332990	- - - Other	0	0	0	0
28333000	- Alums	0	0	0	0
28334000	- Peroxosulphates (persulphates)	0	0	0	0
28341000	- Nitrites	0	0	0	0
28342100	- - Of potassium	0	0	0	0
28342910	- - - Of bismuth	0	0	0	0
28342990	- - - Other	0	0	0	0
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	0	0	0
28352200	- - Of mono- or disodium	0	0	0	0
28352400	- - Of potassium	0	0	0	0
28352510	- - - Feed grade	0	0	0	0
28352590	- - - Other	0	0	0	0
28352600	- - Other phosphates of calcium	0	0	0	0
28352910	- - - Of trisodium	0	0	0	0
28352990	- - - Other	0	0	0	0
28353110	- - - Food grade	0	0	0	0
28353190	- - - Other	0	0	0	0
28353910	- - - Tetrasodium pyrophosphate	0	0	0	0
28353990	- - - Other	0	0	0	0
28362000	- Disodium carbonate	0	0	0	0
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	0	0	0	0
28364000	- Potassium carbonates	0	0	0	0
28365000	- Calcium carbonate	5	5	5	0
28366000	- Barium carbonate	0	0	0	0
28369100	- - Lithium carbonates	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
28369200	- - Strontium carbonate	0	0	0	0
28369910	- - - Commercial ammonium carbonate	0	0	0	0
28369920	- - - Lead carbonates	0	0	0	0
28369990	- - - Other	0	0	0	0
28371100	- - Of sodium	0	0	0	0
28371900	- - Other	0	0	0	0
28372000	- Complex cyanides	0	0	0	0
28391100	- - Sodium metasilicates	0	0	0	0
28391910	- - - Sodium silicates	0	0	0	0
28391990	- - - Other	0	0	0	0
28399000	- Other	0	0	0	0
28401100	- - Anhydrous	0	0	0	0
28401900	- - Other	0	0	0	0
28402000	- Other borates	0	0	0	0
28403000	- Peroxoborates (perborates)	0	0	0	0
28413000	- Sodium dichromate	0	0	0	0
28415000	- Other chromates and dichromates; peroxochromates	0	0	0	0
28416100	- - Potassium permanganate	0	0	0	0
28416900	- - Other	0	0	0	0
28417000	- Molybdates	0	0	0	0
28418000	- Tungstates (wolframates)	0	0	0	0
28419000	- Other	0	0	0	0
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	0	0	0
28429010	- - Sodium arsenite	0	0	0	0
28429020	- - Copper or chromium salts	0	0	0	0
28429030	- - Other fulminates, cyanates and thiocyanates	0	0	0	0
28429090	- - Other	0	0	0	0
28431000	- Colloidal precious metals	0	0	0	0
28432100	- - Silver nitrate	0	0	0	0
28432900	- - Other	0	0	0	0
28433000	- Gold compounds	0	0	0	0
28439000	- Other compounds; amalgams	0	0	0	0
28441010	- - Natural uranium and its compounds	0	0	0	0
28441090	- - Other	0	0	0	0
28442010	- - Uranium and its compounds; plutonium and its compounds	0	0	0	0
28442090	- - Other	0	0	0	0
28443010	- - Uranium and its compounds; thorium and its compounds	0	0	0	0
28443090	- - Other	0	0	0	0
28444011	- - - Radium and its salts	0	0	0	0
28444019	- - - Other	0	0	0	0
28444090	- - Other	0	0	0	0
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0	0	0
28451000	- Heavy water (deuterium oxide)	0	0	0	0
28459000	- Other	0	0	0	0
28461000	- Cerium compounds	0	0	0	0
28469000	- Other	0	0	0	0
28470010	- In liquid form	0	0	0	0
28470090	- Other	0	0	0	0
28480000	**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
28491000	- Of calcium	0	0	0	0
28492000	- Of silicon	0	0	0	0
28499000	- Other	0	0	0	0
28500000	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	0	0	0	0
28521010	- - Mercury sulphates	0	0	0	0
28521020	- - Mercury compounds of a kind used as luminophores	0	0	0	0
28521090	- - Other	0	0	0	0
28529010	- - Mercury tannates, not chemically defined	0	0	0	0
28529090	- - Other	0	0	0	0
28530000	**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.**	0	0	0	0
29011000	- Saturated	0	0	0	0
29012100	- - Ethylene	0	0	0	0
29012200	- - Propene (propylene)	0	0	0	0
29012300	- - Butene (butylene) and isomers thereof	0	0	0	0
29012400	- - Buta-1,3-diene and isoprene	0	0	0	0
29012910	- - - Acetylene	0	0	0	0
29012990	- - - Other	0	0	0	0
29021100	- - Cyclohexane	0	0	0	0
29021900	- - Other	0	0	0	0
29022000	- Benzene	0	0	0	0
29023000	- Toluene	0	0	0	0
29024100	- - *o*-Xylenes	0	0	0	0
29024200	- - *m*-Xylenes	0	0	0	0
29024300	- - *p*-Xylenes	0	0	0	0
29024400	- - Mixed xylene isomers	0	0	0	0
29025000	- Styrene	0	0	0	0
29026000	- Ethylbenzene	0	0	0	0
29027000	- Cumene	0	0	0	0
29029010	- - Dodecylbenzene	0	0	0	0
29029020	- - Other alkylbenzenes	0	0	0	0
29029090	- - Other	0	0	0	0
29031110	- - - Methyl chloride	0	0	0	0
29031190	- - - Other	0	0	0	0
29031200	- - Dichloromethane (methylene chloride)	0	0	0	0
29031300	- - Chloroform (trichloromethane)	0	0	0	0
29031400	- - Carbon tetrachloride	0	0	0	0
29031500	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	0	0	0
29031910	- - - 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	0	0	0	0
29031920	- - - 1,1,1-Trichloroethane (methyl chloroform)	0	0	0	0
29031990	- - - Other	0	0	0	0
29032100	- - Vinyl chloride (chloroethylene)	0	0	0	0
29032200	- - Trichloroethylene	0	0	0	0
29032300	- - Tetrachloroethylene (perchloroethylene)	0	0	0	0
29032900	- - Other	0	0	0	0
29033100	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29033910	- - - Methyl bromide	0	0	0	0
29033990	- - - Other	0	0	0	0
29037100	- - Chlorodifluoromethane	0	0	0	0
29037200	- - Dichlorotrifluoroethanes	0	0	0	0
29037300	- - Dichlorofluoroethanes	0	0	0	0
29037400	- - Chlorodifluoroethanes	0	0	0	0
29037500	- - Dichloropentafluoropropanes	0	0	0	0
29037600	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	0	0	0
29037700	- - Other, perhalogenated only with fluorine and chlorine	0	0	0	0
29037800	- - Other perhalogenated derivatives	0	0	0	0
29037900	- - Other	0	0	0	0
29038100	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	0	0	0
29038200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	0	0	0
29038900	- - Other	0	0	0	0
29039100	- - Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	0	0	0	0
29039200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	0	0	0	0
29039900	- - Other	0	0	0	0
29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	0	0	0
29042010	- - Trinitrotoluene	0	0	0	0
29042090	- - Other	0	0	0	0
29049000	- Other	0	0	0	0
29051100	- - Methanol (methyl alcohol)	0	0	0	0
29051200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	0	0	0
29051300	- - Butan-1-ol (*n*-butyl alcohol)	0	0	0	0
29051400	- - Other butanols	0	0	0	0
29051600	- - Octanol (octyl alcohol) and isomers thereof	0	0	0	0
29051700	- - Dodecan-l-ol (lauryl alcohol), hexadecan-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	0	0	0	0
29051900	- - Other	0	0	0	0
29052200	- - Acyclic terpene alcohols	0	0	0	0
29052900	- - Other	0	0	0	0
29053100	- - Ethylene glycol (ethanediol)	0	0	0	0
29053200	- - Propylene glycol (propane-1,2-diol)	0	0	0	0
29053900	- - Other	0	0	0	0
29054100	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	0	0	0
29054200	- - Pentaerythritol	0	0	0	0
29054300	- - Mannitol	0	0	0	0
29054400	- - D-glucitol (sorbitol)	0	0	0	0
29054500	- - Glycerol	0	0	0	0
29054900	- - Other	0	0	0	0
29055100	- - Ethchlorvynol (INN)	0	0	0	0
29055900	- - Other	0	0	0	0
29061100	- - Menthol	0	0	0	0
29061200	- - Cyclohexanol, methylcyclohexanols and	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	dimethylcyclohexanols				
29061300	- - Sterols and inositols	0	0	0	0
29061900	- - Other	0	0	0	0
29062100	- - Benzyl alcohol	0	0	0	0
29062900	- - Other	0	0	0	0
29071100	- - Phenol (hydroxybenzene) and its salts	0	0	0	0
29071200	- - Cresols and their salts	0	0	0	0
29071300	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	0	0	0
29071500	- - Naphthols and their salts	0	0	0	0
29071900	- - Other	0	0	0	0
29072100	- - Resorcinol and its salts	0	0	0	0
29072200	- - Hydroquinone (quinol) and its salts	0	0	0	0
29072300	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	0	0	0
29072910	- - - Phenol-alcohols	0	0	0	0
29072990	- - - Other	0	0	0	0
29081100	- - Pentachlorophenol (ISO)	0	0	0	0
29081900	- - Other	0	0	0	0
29089100	- - Dinoseb (ISO) and its salts	0	0	0	0
29089200	- - 4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	0	0	0	0
29089900	- - Other	0	0	0	0
29091100	- - Diethyl ether	0	0	0	0
29091900	- - Other	0	0	0	0
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0
29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0
29094100	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	0	0	0	0
29094300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0	0	0
29094400	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	0	0	0	0
29094900	- - Other	0	0	0	0
29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0
29096000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0
29101000	- Oxirane (ethylene oxide)	0	0	0	0
29102000	- Methyloxirane (propylene oxide)	0	0	0	0
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	0	0	0
29104000	- Dieldrin (ISO, INN)	0	0	0	0
29109000	- Other	0	0	0	0
29110000	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	0	0	0	0
29121110	- - - Formalin	0	0	0	0
29121190	- - - Other	0	0	0	0
29121200	- - Ethanal (acetaldehyde)	0	0	0	0
29121910	- - - Butanal	0	0	0	0
29121990	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29122100	- - Benzaldehyde	0	0	0	0
29122900	- - Other	0	0	0	0
29124100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0	0	0
29124200	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0	0	0
29124900	- - Other	0	0	0	0
29125000	- Cyclic polymers of aldehydes	0	0	0	0
29126000	- Paraformaldehyde	0	0	0	0
29130000	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	0	0	0	0
29141100	- - Acetone	0	0	0	0
29141200	- - Butanone (methyl ethyl ketone)	0	0	0	0
29141300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	0	0	0
29141900	- - Other	0	0	0	0
29142200	- - Cyclohexanone and methylcyclohexanones	0	0	0	0
29142300	- - Ionones and methylionones	0	0	0	0
29142910	- - - Camphor	0	0	0	0
29142990	- - - Other	0	0	0	0
29143100	- - Phenylacetone (phenylpropan-2-one)	0	0	0	0
29143900	- - Other	0	0	0	0
29144000	- Ketone-alcohols and ketone-aldehydes	0	0	0	0
29145000	- Ketone-phenols and ketones with other oxygen function	0	0	0	0
29146100	- - Anthraquinone	0	0	0	0
29146900	- - Other	0	0	0	0
29147000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0	0
29151100	- - Formic acid	0	0	0	0
29151200	- - Salts of formic acid	0	0	0	0
29151300	- - Esters of formic acid	0	0	0	0
29152100	- - Acetic acid	0	0	0	0
29152400	- - Acetic anhydride	0	0	0	0
29152910	- - - Sodium acetate; cobalt acetates	0	0	0	0
29152990	- - - Other	0	0	0	0
29153100	- - Ethyl acetate	0	0	0	0
29153200	- - Vinyl acetate	0	0	0	0
29153300	- - *n*-Butyl acetate	0	0	0	0
29153600	- - Dinoseb (ISO) acetate	0	0	0	0
29153910	- - - Isobutyl acetate	0	0	0	0
29153920	- - - 2 - Ethoxyethyl acetate	0	0	0	0
29153990	- - - Other	0	0	0	0
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	0	0	0	0
29155000	- Propionic acid, its salts and esters	0	0	0	0
29156000	- Butanoic acids, pentanoic acids, their salts and esters	0	0	0	0
29157010	- - Palmitic acid, its salts and esters	0	0	0	0
29157020	- - Stearic acid	0	0	0	0
29157030	- - Salts and esters of stearic acid	0	0	0	0
29159010	- - Acetyl chloride	0	0	0	0
29159020	- - Lauric acid, myristic acid, their salts and esters	0	0	0	0
29159090	- - Other	0	0	0	0
29161100	- - Acrylic acid and its salts	0	0	0	0
29161200	- - Esters of acrylic acid	0	0	0	0
29161300	- - Methacrylic acid and its salts	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29161410	- - - Methyl methacrylate	0	0	0	0
29161490	- - - Other	0	0	0	0
29161500	- - Oleic, linoleic or linolenic acids, their salts and esters	0	0	0	0
29161600	- - Binapacryl (ISO)	0	0	0	0
29161900	- - Other	0	0	0	0
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0
29163100	- - Benzoic acid, its salts and esters	0	0	0	0
29163200	- - Benzoyl peroxide and benzoyl chloride	0	0	0	0
29163400	- - Phenylacetic acid and its salts	0	0	0	0
29163910	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	0	0	0	0
29163920	- - - Esters of phenylacetic acid	0	0	0	0
29163990	- - - Other	0	0	0	0
29171100	- - Oxalic acid, its salts and esters	0	0	0	0
29171210	- - - Dioctyl adipate	0	0	0	0
29171290	- - - Other	0	0	0	0
29171300	- - Azelaic acid, sebacic acid, their salts and esters	0	0	0	0
29171400	- - Maleic anhydride	0	0	0	0
29171900	- - Other	0	0	0	0
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0
29173500	- - Phthalic anhydride	0	0	0	0
29173600	- - Terephthalic acid and its salts	0	0	0	0
29173700	- - Dimethyl terephthalate	0	0	0	0
29173910	- - - Trioctyltrimellitate	0	0	0	0
29173920	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0	0	0	0
29173990	- - - Other	0	0	0	0
29181100	- - Lactic acid, its salts and esters	0	0	0	0
29181200	- - Tartaric acid	0	0	0	0
29181300	- - Salts and esters of tartaric acid	0	0	0	0
29181400	- - Citric acid	0	0	0	0
29181510	- - - Calcium citrate	0	0	0	0
29181590	- - - Other	0	0	0	0
29181600	- - Gluconic acid, its salts and esters	0	0	0	0
29181800	- - Chlorobenzilate (ISO)	0	0	0	0
29181900	- - Other	0	0	0	0
29182100	- - Salicylic acid and its salts	0	0	0	0
29182200	- - *O*-Acetylsalicylic acid, its salts and esters	0	0	0	0
29182300	- - Other esters of salicylic acid and their salts	0	0	0	0
29182910	- - - Alkyl sulphonic ester of phenol	0	0	0	0
29182990	- - - Other	0	0	0	0
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0	0
29189100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	0	0	0	0
29189900	- - Other	0	0	0	0
29191000	- Tris(2,3-dibromopropyl) phosphate	0	0	0	0
29199000	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	0	0	0
29201900	- - Other	0	0	0	0
29209010	- - Dimethyl sulphate	0	0	0	0
29209090	- - Other	0	0	0	0
29211100	- - Methylamine, di- or trimethylamine and their salts	0	0	0	0
29211900	- - Other	0	0	0	0
29212100	- - Ethylenediamine and its salts	0	0	0	0
29212200	- - Hexamethylenediamine and its salts	0	0	0	0
29212900	- - Other	0	0	0	0
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	0	0	0
29214100	- - Aniline and its salts	0	0	0	0
29214200	- - Aniline derivatives and their salts	0	0	0	0
29214300	- - Toluidines and their derivatives; salts thereof	0	0	0	0
29214400	- - Diphenylamine and its derivatives; salts thereof	0	0	0	0
29214500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	0	0	0
29214600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	0	0	0
29214900	- - Other	0	0	0	0
29215100	- - *o*-, *m*-, *p*-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	0	0	0
29215900	- - Other	0	0	0	0
29221100	- - Monoethanolamine and its salts	0	0	0	0
29221200	- - Diethanolamine and its salts	0	0	0	0
29221300	- - Triethanolamine and its salts	0	0	0	0
29221400	- - Dextropropoxyphene (INN) and its salts	0	0	0	0
29221910	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	0	0	0	0
29221920	- - - D-2-Amino-n-butyl-alcohol	0	0	0	0
29221990	- - - Other	0	0	0	0
29222100	- - Aminohydroxynaphthalenesulphonic acids and their salts	0	0	0	0
29222900	- - Other	0	0	0	0
29223100	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	0	0	0
29223900	- - Other	0	0	0	0
29224210	- - - Glutamic acid	0	0	0	0
29224300	- - Anthranilic acid and its salts	0	0	0	0
29224400	- - Tilidine (INN) and its salts	0	0	0	0
29224910	- - - Mefenamic acid and its salts	0	0	0	0
29224990	- - - Other	0	0	0	0
29225010	- - *p*-Aminosalicylic acid and its salts, esters and other derivatives	0	0	0	0
29225090	- - Other	0	0	0	0
29231000	- Choline and its salts	0	0	0	0
29232010	- - Lecithins, whether or not chemically defined	0	0	0	0
29232090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29239000	- Other	0	0	0	0
29241100	- - Meprobamate (INN)	0	0	0	0
29241200	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0	0	0	0
29241900	- - Other	0	0	0	0
29242110	- - - 4-Ethoxyphenylurea (dulcin)	0	0	0	0
29242120	- - - Diuron and monuron	0	0	0	0
29242190	- - - Other	0	0	0	0
29242300	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	0	0	0
29242400	- - Ethinamate (INN)	0	0	0	0
29242910	- - - Aspartame	0	0	0	0
29242920	- - - Butylphenylmethyl cacbamat; methyl isopropyl phenyl carbamat	0	0	0	0
29242990	- - - Other	0	0	0	0
29251100	- - Saccharin and its salts	0	0	0	0
29251200	- - Glutethimide (INN)	0	0	0	0
29251900	- - Other	0	0	0	0
29252100	- - Chlordimeform (ISO)	0	0	0	0
29252900	- - Other	0	0	0	0
29261000	- Acrylonitrile	0	0	0	0
29262000	- 1-Cyanoguanidine (dicyandiamide)	0	0	0	0
29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0	0	0	0
29269000	- Other	0	0	0	0
29270010	- Azodicarbonamide	0	0	0	0
29270090	- Other	0	0	0	0
29280010	- Linuron	0	0	0	0
29280090	- Other	0	0	0	0
29291010	- - Diphenylmethane diisocyanate (MDI)	0	0	0	0
29291020	- - Toluene diisocyanate	0	0	0	0
29291090	- - Other	0	0	0	0
29299010	- - Sodium cyclamate	0	0	0	0
29299020	- - Other cyclamates	0	0	0	0
29299090	- - Other	0	0	0	0
29302000	- Thiocarbamates and dithiocarbamates	0	0	0	0
29303000	- Thiuram mono-, di- or tetrasulphides	0	0	0	0
29304000	- Methionine	0	0	0	0
29305000	- Captafol (ISO) and methamidophos (ISO)	0	0	0	0
29309010	- - Dithiocarbonates	0	0	0	0
29309090	- - Other	0	0	0	0
29311010	- - Tetramethyl lead	0	0	0	0
29311020	- - Tetraethyl lead	0	0	0	0
29312000	- Tributyltin compounds	0	0	0	0
29319020	- - N-(phosphonomethyl) glycine and salts thereof	0	0	0	0
29319030	- - Ethephone	0	0	0	0
29319041	- - - In liquid form	0	0	0	0
29319049	- - - Other	0	0	0	0
29319090	- - Other	0	0	0	0
29321100	- - Tetrahydrofuran	0	0	0	0
29321200	- - 2-Furaldehyde (furfuraldehyde)	0	0	0	0
29321300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	0	0	0
29321900	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29322000	- Lactones	0	0	0	0
29329100	- - Isosafrole	0	0	0	0
29329200	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	0	0	0
29329300	- - Piperonal	0	0	0	0
29329400	- - Safrole	0	0	0	0
29329500	- - Tetrahydrocannabinols (all isomers)	0	0	0	0
29329910	- - - Carbofuran	0	0	0	0
29329990	- - - Other	0	0	0	0
29331110	- - - Dipyrone (analgin)	0	0	0	0
29331190	- - - Other	0	0	0	0
29331900	- - Other	0	0	0	0
29332100	- - Hydantoin and its derivatives	0	0	0	0
29332910	- - - Cimetidine	0	0	0	0
29332990	- - - Other	0	0	0	0
29333100	- - Pyridine and its salts	0	0	0	0
29333200	- - Piperidine and its salts	0	0	0	0
29333300	- - 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	0	0	0	0
29333910	- - - Chlorpheniramine and isoniazid	0	0	0	0
29333930	- - - Paraquat salts	0	0	0	0
29333990	- - - Other	0	0	0	0
29334100	- - Levorphanol (INN) and its salts	0	0	0	0
29334900	- - Other	0	0	0	0
29335200	- - Malonylurea (barbituric acid) and its salts	0	0	0	0
29335300	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0	0	0	0
29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	0	0	0
29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	0	0	0
29335910	- - - Diazinon	0	0	0	0
29335990	- - - Other	0	0	0	0
29336100	- - Melamine	0	0	0	0
29336900	- - Other	0	0	0	0
29337100	- - 6-Hexanelactam (epsilon-caprolactam)	0	0	0	0
29337200	- - Clobazam (INN) and methyprylon (INN)	0	0	0	0
29337900	- - Other lactams	0	0	0	0
29339100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	(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				
29339910	- - - Mebendazole or parbendazole	0	0	0	0
29339990	- - - Other	0	0	0	0
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	0	0	0
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	0	0	0
29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	0	0	0
29349100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	0	0	0
29349910	- - - Nucleic acid and its salts	5	5	5	0
29349920	- - - Sultones; sultams; diltiazem	0	0	0	0
29349930	- - - 6-Aminopenicillanic acid	0	0	0	0
29349940	- - - 3-Azido-3-deoxythymidine	0	0	0	0
29349950	- - - Oxadiazon, with a minimum purity of 94%	0	0	0	0
29349990	- - - Other	0	0	0	0
29350000	**Sulphonamides.**	0	0	0	0
29362100	- - Vitamin A and their derivatives	0	0	0	0
29362200	- - Vitamin B_1 and its derivatives	0	0	0	0
29362300	- - Vitamin B_2 and its derivatives	0	0	0	0
29362400	- - D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	0	0	0	0
29362500	- - Vitamin B_6 and its derivatives	0	0	0	0
29362600	- - Vitamin B_{12} and its derivatives	0	0	0	0
29362700	- - Vitamin C and its derivatives	0	0	0	0
29362800	- - Vitamin E and its derivatives	0	0	0	0
29362900	- - Other vitamins and their derivatives	0	0	0	0
29369000	- Other, including natural concentrates	0	0	0	0
29371100	- - Somatotropin, its derivatives and structural analogues	0	0	0	0
29371200	- - Insulin and its salts	0	0	0	0
29371900	- - Other	0	0	0	0
29372100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	0	0	0
29372200	- - Halogenated derivatives of corticosteroidal hormones	0	0	0	0
29372300	- - Oestrogens and progestogens	0	0	0	0
29372900	- - Other	0	0	0	0
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	0	0	0
29379010	- - Of oxygen-function amino-compounds	0	0	0	0
29379090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
29381000	- Rutoside (rutin) and its derivatives	0	0	0	0
29389000	- Other	0	0	0	0
29391110	- - - Concentrates of poppy straw and salts thereof	0	0	0	0
29391190	- - - Other	0	0	0	0
29391900	- - Other	0	0	0	0
29392010	- - Quinine and its salts	0	0	0	0
29392090	- - Other	0	0	0	0
29393000	- Caffeine and its salts	0	0	0	0
29394100	- - Ephedrine and its salts	0	0	0	0
29394200	- - Pseudoephedrine (INN) and its salts	0	0	0	0
29394300	- - Cathine (INN) and its salts	0	0	0	0
29394400	- - Norephedrine and its salts	0	0	0	0
29394900	- - Other	0	0	0	0
29395100	- - Fenetylline (INN) and its salts	0	0	0	0
29395900	- - Other	0	0	0	0
29396100	- - Ergometrine (INN) and its salts	0	0	0	0
29396200	- - Ergotamine(INN) and its salts	0	0	0	0
29396300	- - Lysergic acid and its salts	0	0	0	0
29396900	- - Other	0	0	0	0
29399110	- - - Cocaine and its derivatives	0	0	0	0
29399190	- - - Other	0	0	0	0
29399910	- - - Nicotine sulphate	0	0	0	0
29399990	- - - Other	0	0	0	0
29400000	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**	0	0	0	0
29411090	- - Other	0	0	0	0
29412000	- Streptomycins and their derivatives; salts thereof	0	0	0	0
29413000	- Tetracyclines and their derivatives; salts thereof	0	0	0	0
29414000	- Chloramphenicol and its derivatives; salts thereof	0	0	0	0
29415000	- Erythromycin and its derivatives; salts thereof	0	0	0	0
29419000	- Other	0	0	0	0
29420000	**Other organic compounds.**	0	0	0	0
30012000	- Extracts of glands or other organs or of their secretions	0	0	0	0
30019000	- Other	0	0	0	0
30021010	- - Plasma protein solutions	0	0	0	0
30021030	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	0	0	0	0
30021040	- - Haemoglobin powder	0	0	0	0
30021090	- - Other	0	0	0	0
30022010	- - Tetanus toxoid	0	0	0	0
30022020	- - Pertussis, measles, meningitis or polio vaccines	0	0	0	0
30022090	- - Other	0	0	0	0
30023000	- Vaccines for veterinary medicine	0	0	0	0
30029000	- Other	0	0	0	0
30031010	- - Containing amoxicillin (INN) or its salts	0	0	0	0
30031020	- - Containing ampicillin (INN) or its salts	0	0	0	0
30031090	- - Other	0	0	0	0
30032000	- Containing other antibiotics	0	0	0	0
30033100	- - Containing insulin	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
30033900	- - Other	0	0	0	0
30034000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0	0	0	0
30039000	- Other	0	0	0	0
30041019	- - - Other	0	0	0	0
30041021	- - - In ointment form	0	0	0	0
30041029	- - - Other	0	0	0	0
30042010	- - Containing gentamycin, lincomycin, sulphamethoxazole or their derivatives, of a kind taken orally or in ointment form	5	5	5	0
30042039	- - - Other	0	0	0	0
30042079	- - - Other	0	0	0	0
30042091	- - - Of a kind taken orally or in ointment form	0	0	0	0
30042099	- - - Other	0	0	0	0
30043100	- - Containing insulin	0	0	0	0
30043210	- - - Containing dexamethasone or their derivatives	0	0	0	0
30043240	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	0	0	0	0
30043290	- - - Other	0	0	0	0
30043900	- - Other	0	0	0	0
30044010	- - Containing morphine or its derivatives, for injection	0	0	0	0
30044020	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	0	0	0	0
30044030	- - Containing quinine sulphate or bisulphate, of a kind taken orally	0	0	0	0
30044040	- - Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	0	0	0	0
30044050	- - Containing papaverine or berberine, of a kind taken orally	0	0	0	0
30044060	- - Containing theophyline, of a kind taken orally	0	0	0	0
30044070	- - Containing atropine sulphate	0	0	0	0
30044090	- - Other	0	0	0	0
30045010	- - Of a kind suitable for children, in syrup form	0	0	0	0
30045021	- - - Of a kind taken orally	0	0	0	0
30045029	- - - Other	0	0	0	0
30045091	- - - Containing vitamin A, B or C	0	0	0	0
30045099	- - - Other	0	0	0	0
30049010	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	0	0	0	0
30049020	- - Closed sterile water for inhalation, pharmaceutical grade	0	0	0	0
30049030	- - Antiseptics	0	0	0	0
30049041	- - - Containing procaine hydrochloride	0	0	0	0
30049049	- - - Other	0	0	0	0
30049051	- - - Containing acetylsalicylic acid, paracetamol or dipyrone (INN), of a kind taken orally	0	0	0	0
30049052	- - - Containing chlorpheniramine maleate	0	0	0	0
30049053	- - - Containing diclofenac, of a kind taken orally	0	0	0	0
30049054	- - - Containing piroxicam (INN) or ibuprofen	0	0	0	0
30049055	- - - Other, in liniment form	0	0	0	0
30049059	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
30049061	- - - Containing artemisinin, artesunate or chloroquine	0	0	0	0
30049062	- - - Containing primaquine	0	0	0	0
30049063	- - - - Herbal medicaments	0	0	0	0
30049069	- - - - Other	0	0	0	0
30049071	- - - Containing piperazine or mebendazole (INN)	0	0	0	0
30049072	- - - - Herbal medicaments	0	0	0	0
30049079	- - - - Other	0	0	0	0
30049081	- - - Containing deferoxamine, for injection	0	0	0	0
30049082	- - - Anti HIV/AIDS medicaments	0	0	0	0
30049089	- - - Other	0	0	0	0
30049091	- - - Containing sodium chloride or glucose, for infusion	0	0	0	0
30049092	- - - Containing sorbitol or salbutamol, for infusion	0	0	0	0
30049093	- - - Containing sorbitol or salbutamol, in other forms	0	0	0	0
30049094	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	0	0	0	0
30049095	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	0	0	0	0
30049096	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	0	0	0	0
30049098	- - - - Herbal medicaments	0	0	0	0
30049099	- - - - Other	0	0	0	0
30051010	- - Impregnated or coated with pharmaceutical substances	5	5	5	0
30051090	- - Other	0	0	0	0
30059010	- - Bandages	0	0	0	0
30059020	- - Gauze	0	0	0	0
30059090	- - Other	5	0	0	0
30061010	- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	0	0	0	0
30061090	- - Other	0	0	0	0
30062000	- Blood-grouping reagents	0	0	0	0
30063010	- Barium sulfate, of a kind taken orally	0	0	0	0
30063020	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	0	0	0	0
30063030	- - Other microbial diagnostic reagents	0	0	0	0
30063090	- - Other	0	0	0	0
30064010	- - Dental cements and other dental fillings	0	0	0	0
30064020	- - Bone reconstruction cements	0	0	0	0
30065000	- First-aid boxes and kits	0	0	0	0
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0	0	0
30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	0	0	0
30069100	- - Appliances identifiable for ostomy use	0	0	0	0
31010011	- - Supplement fertilisers in liquid form, not chemically treated	0	0	0	0
31010012	- - Other, chemically treated	0	0	0	0
31010019	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
31010091	- - Supplement fertilisers in liquid form, not chemically treated	0	0	0	0
31010092	- - Other, of animal origin (other than guano), chemically treated	0	0	0	0
31010099	- - Other	0	0	0	0
31021000	- Urea, whether or not in aqueous solution	0	0	0	0
31022100	- - Ammonium sulphate	0	0	0	0
31022900	- - Other	0	0	0	0
31023000	- Ammonium nitrate, whether or not in aqueous solution	0	0	0	0
31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	0	0	0
31025000	- Sodium nitrate	0	0	0	0
31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	0	0	0
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0	0	0
31029000	- Other, including mixtures not specified in the foregoing subheadings	0	0	0	0
31039090	- - Other	0	0	0	0
31042000	- Potassium chloride	0	0	0	0
31043000	- Potassium sulphate	0	0	0	0
31049000	- Other	0	0	0	0
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0
31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0	0
31055100	- - Containing nitrates and phosphates	0	0	0	0
31055900	- - Other	0	0	0	0
31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	0	0	0
31059000	- Other	0	0	0	0
32011000	- Quebracho extract	0	0	0	0
32012000	- Wattle extract	0	0	0	0
32019010	- - Gambier	0	0	0	0
32019090	- - Other	0	0	0	0
32021000	- Synthetic organic tanning substances	0	0	0	0
32029000	- Other	0	0	0	0
32030010	- Of a kind used in the food or drink industries	0	0	0	0
32030090	- Other	0	0	0	0
32041110	- - - Crude	0	0	0	0
32041190	- - - Other	0	0	0	0
32041210	- - - Acid dyes	0	0	0	0
32041290	- - - Other	0	0	0	0
32041300	- - Basic dyes and preparations based thereon	0	0	0	0
32041400	- - Direct dyes and preparations based thereon	0	0	0	0
32041500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	0	0	0
32041600	- - Reactive dyes and preparations based thereon	0	0	0	0
32041700	- - Pigments and preparations based thereon	0	0	0	0
32041900	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	0	0	0	0
32049000	- Other	0	0	0	0
32050000	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	0	0	0	0
32061110	- - - Pigments	0	0	0	0
32061190	- - - Other	0	0	0	0
32061910	- - - Pigments	0	0	0	0
32061990	- - - Other	0	0	0	0
32062010	- - Chrome yellow, chrome green, molybdate orange or red based on chromium compounds	0	0	0	0
32062090	- - Other	0	0	0	0
32064110	- - - Preparations	0	0	0	0
32064190	- - - Other	0	0	0	0
32064210	- - - Preparations	0	0	0	0
32064290	- - - Other	0	0	0	0
32064910	- - - Preparations	0	0	0	0
32064990	- - - Other	0	0	0	0
32065010	- - Preparations	0	0	0	0
32065090	- - Other	0	0	0	0
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	0	0	0
32072010	- - Enamel frits	0	0	0	0
32072090	- - Other	0	0	0	0
32073000	- Liquid lustres and similar preparations	0	0	0	0
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	0	0	0	0
32081011	- - - Of a kind used in dentistry	0	0	0	0
32081019	- - - Other	5	0	0	0
32081090	- - Other:				
3208109010	- - - Anti-fouling or anti-corrosive paints for ships' hulls	5	5	5	0
32082040	- - Anti-fouling or anti-corrosive paints for ships' hulls	5	5	5	0
32082070	- - Varnishes (including lacquers), of a kind used in dentistry	0	0	0	0
32082090	- - Other				
3208209010	- - - Varnishes (including lacquers), exceeding 100ºC heat-resistance	0	0	0	0
32089011	- - - Of a kind used in dentistry	0	0	0	0
32089019	- - - Other	5	5	5	0
32089021	- - - Of a kind used in dentistry	0	0	0	0
32089090	- - Other:				
3208909010	- - - Anti-fouling or anti-corrosive paints for ships' hulls	5	5	5	0
32091010	- - Varnishes (including lacquers)				
3209101010	- - - Exceeding 100ºC heat-resistance	0	0	0	0
32091040	- - Leather paints	0	0	0	0
32091050	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0	0
32099000	- Other				
3209900010	- - Varnishes (including lacquers), exceeding 100oC heat-resistance	0	0	0	0
3209900020	- - Leather paints	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
3209900030	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0	0
32100010	- Varnishes (including lacquers)	0	0	0	0
32100020	- Distempers	0	0	0	0
32100030	- Prepared water pigments of a kind used for finishing leather	0	0	0	0
32100091	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0	0
32110000	**Prepared driers.**	0	0	0	0
32121000	- Stamping foils	0	0	0	0
32129011	- - - Aluminium paste	0	0	0	0
32129013	- - - White lead dispersed in oil	0	0	0	0
32129014	- - - Other, for leather	0	0	0	0
32129019	- - - Other	0	0	0	0
32129021	- - - Of a kind used in the food or drink industries	0	0	0	0
32129022	- - - Other, dyes	0	0	0	0
32129029	- - - Other	0	0	0	0
32131000	- Colours in sets	0	0	0	0
32139000	- Other	0	0	0	0
32141000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	0	0	0	0
32149000	- Other	0	0	0	0
32151110	- - - Ultra-violet curable inks	0	0	0	0
32151190	- - - Other	0	0	0	0
32151900	- - Other	0	0	0	0
32159010	- - Carbon mass of a kind used to manufacture one-time carbon paper	0	0	0	0
32159060	- - Drawing ink and writing ink	0	0	0	0
32159070	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	0	0	0	0
32159090	- - Other	5	5	5	0
33011200	- - Of orange	0	0	0	0
33011300	- - Of lemon	0	0	0	0
33011900	- - Other	0	0	0	0
33012400	- - Of peppermint (*Mentha piperita*)	0	0	0	0
33012500	- - Of other mints	0	0	0	0
33012900	- - Other	0	0	0	0
33013000	- Resinoids	0	0	0	0
33019010	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	0	0	0	0
33019090	- - Other	0	0	0	0
33021010	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	0	0	0	0
33021020	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	0	0	0	0
33021090	- - Other	5	5	5	0
33029000	- Other	0	0	0	0
33051010	- - Having anti-fungal properties	0	0	0	0
33051090	- - Other	10	10	10	0
33053000	- Hair lacquers	0	0	0	0
33061010	- - Prophylactic pastes or powders	5	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
33061090	- - Other	5	5	5	0
33062000	- Yarn used to clean between the teeth (dental floss)	0	0	0	0
33069000	- Other	0	0	0	0
33072000	- Personal deodorants and antiperspirants	0	0	0	0
33074110	- - - Scented powders (incense) of a kind used during religious rites	0	0	0	0
33074190	- - - Other	0	0	0	0
33074910	- - - Room perfuming preparations, whether or not having disinfectant properties	0	0	0	0
33074990	- - - Other	0	0	0	0
33079010	- - Animal toilet preparations	0	0	0	0
33079030	- - Papers and tissues, impregnated or coated with perfume or cosmetics	0	0	0	0
33079040	- - Other perfumery or cosmetics, including depilatories	0	0	0	0
33079050	- - Contact lens or artificial eye solutions	0	0	0	0
33079090	- - Other	10	10	10	0
34012020	- - Soap chips	0	0	0	0
34012091	- - - Of a kind used for flotation de-inking of recycled paper	0	0	0	0
34012099	- - - Other	0	0	0	0
34021110	- - - Sulphated fatty alcohols	0	0	0	0
34021140	- - - Sulphonated alkylbenzene	0	0	0	0
34021191	- - - - Wetting agents of a kind used in the manufacture of herbicides	0	0	0	0
34021199	- - - - Other	5	5	5	0
34021210	- - - Wetting agents of a kind used in the manufacture of herbicides	0	0	0	0
34021290	- - - Other	5	5	5	0
34021310	- - - Hydroxyl-terminated polybutadiene	5	0	0	0
34021390	- - - Other	5	5	5	0
34021910	- - - Of a kind suitable for use in fire-extinguishing preparations	0	0	0	0
34021990	- - - Other	5	5	5	0
34022011	- - - Anionic surface active preparations	0	0	0	0
34022012	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5	0
34022013	- - - Other surface active preparations	5	0	0	0
34022019	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5	0
34022091	- - - Anionic surface active preparations	0	0	0	0
34022092	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	0	0	0	0
34022093	- - - Other surface active preparations	0	0	0	0
34022099	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	0	0	0	0
34029011	- - - - Wetting agents	0	0	0	0
34029012	- - - - Other	5	0	0	0
34029013	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or	5	5	5	0

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	degreasing preparations				
34029014	- - - - Wetting agents	0	0	0	0
34029015	- - - - Other	5	5	5	0
34029019	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5	0
34029091	- - - - Wetting agents	0	0	0	0
34029092	- - - - Other	0	0	0	0
34029093	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5	0
34029094	- - - - Wetting agents	0	0	0	0
34029095	- - - - Other	5	0	0	0
34029099	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5	0
34031111	- - - - Lubricating oil preparations	0	0	0	0
34031119	- - - - Other	0	0	0	0
34031190	- - - Other	0	0	0	0
34031911	- - - - For aircraft engines	0	0	0	0
34031912	- - - - Other preparations containing silicone oil	0	0	0	0
34031990	- - - Other	5	5	5	0
34039111	- - - - Preparations containing silicone oil	0	0	0	0
34039119	- - - - Other	0	0	0	0
34039190	- - - Other	0	0	0	0
34039911	- - - - For aircraft engines	0	0	0	0
34039912	- - - - Other preparations containing silicone oil	0	0	0	0
34042000	- Of poly(oxyethylene) (polyethylene glycol)	0	0	0	0
34049010	- - Of chemically modified lignite	0	0	0	0
34049090	- - Other	0	0	0	0
34051000	- Polishes, creams and similar preparations for footwear or leather	0	0	0	0
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	0	0	0	0
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	0	0	0	0
34054010	- - Scouring pastes and powders	0	0	0	0
34054090	- - Other	0	0	0	0
34059010	- - Metal polishes	0	0	0	0
34059090	- - Other	0	0	0	0
34060000	**Candles, tapers and the like.**	0	0	0	0
34070010	- Modelling pastes, including those put up for children’s amusement	0	0	0	0
34070020	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0	0	0	0
34070030	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0	0	0	0
35011000	- Casein	0	0	0	0
35019010	- - Caseinates and other casein derivatives	0	0	0	0
35019020	- - Casein glues	0	0	0	0
35021100	- - Dried	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
35021900	- - Other	0	0	0	0
35022000	- Milk albumin, including concentrates of two or more whey proteins	0	0	0	0
35029000	- Other	0	0	0	0
35030011	- - Fish glues	0	0	0	0
35030019	- - Other	0	0	0	0
35030030	- Isinglass	0	0	0	0
35030041	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	0	0	0	0
35030049	- - Other	5	5	5	0
35040000	**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	0	0	0	0
35051010	- - Dextrins; soluble or roasted starches	0	0	0	0
35051090	- - Other	5	0	0	0
35052000	- Glues	5	5	5	0
35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5	5	5	0
35071000	- Rennet and concentrates thereof	0	0	0	0
35079000	- Other	0	0	0	0
36010000	**Propellent powders.**	0	0	0	0
36020000	**Prepared explosives, other than propellent powders.**	0	0	0	0
36030010	- Semi-fuses; elemented caps; signal tubes	0	0	0	0
36030020	- Safety fuses or detonating fuses	0	0	0	0
36030090	- Other	0	0	0	0
36041000	- Fireworks	0	0	0	0
36049020	- - Miniature pyrotechnic munitions and percussion caps for toys	0	0	0	0
36049030	- - Signalling flares or rockets	0	0	0	0
36049090	- - Other	0	0	0	0
36050000	**Matches, other than pyrotechnic articles of heading 36.04.**	0	0	0	0
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	0	0	0	0
36069010	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	0	0	0	0
36069020	- - Lighter flints	0	0	0	0
36069030	- - Other ferro-cerium and other pyrophoric alloys in all forms	0	0	0	0
36069040	- - Resin torches, firelighters and the like	0	0	0	0
36069090	- - Other	0	0	0	0
37011000	- For X-ray	0	0	0	0
37012000	- Instant print film	0	0	0	0
37013000	- Other plates and film, with any side exceeding 255 mm	0	0	0	0
37019110	- - - Of a kind suitable for use in the printing industry	0	0	0	0
37019190	- - - Other	0	0	0	0
37019910	- - - Of a kind suitable for use in the printing industry	0	0	0	0
37019990	- - - Other	0	0	0	0
37021000	- For X-ray	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
37023100	- - For colour photography (polychrome)	0	0	0	0
37023200	- - Other, with silver halide emulsion	0	0	0	0
37023900	- - Other	0	0	0	0
37024100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	0	0	0	0
37024200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	0	0	0	0
37024300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	0	0	0	0
37024400	- - Of a width exceeding 105 mm but not exceeding 610 mm	0	0	0	0
37025220	- - - Of a kind suitable for use in cinematography	0	0	0	0
37025290	- - - Other	0	0	0	0
37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	0	0	0	0
37025440	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0	0	0	0
37025490	- - - Other	0	0	0	0
37025520	- - - Of a kind suitable for use in cinematography	0	0	0	0
37025550	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0	0	0	0
37025590	- - - Other	0	0	0	0
37025620	- - - Of a kind suitable for use in cinematography	0	0	0	0
37025690	- - - Other	0	0	0	0
37029610	- - - Of a kind suitable for use in cinematography	0	0	0	0
37029690	- - - Other	0	0	0	0
37029710	- - - Of a kind suitable for use in cinematography	0	0	0	0
37029790	- - - Other	0	0	0	0
37029810	- - - Of a kind suitable for use in cinematography	0	0	0	0
37029830	- - - Other, of a length of 120 m or more	0	0	0	0
37029890	- - - Other	0	0	0	0
37031010	- - Of a width not exceeding 1,000 mm	0	0	0	0
37031090	- - Other	0	0	0	0
37032000	- Other, for colour photography (polychrome)	0	0	0	0
37039000	- Other	0	0	0	0
37040010	- X-ray plates or film	0	0	0	0
37040090	- Other	0	0	0	0
37051000	- For offset reproduction	0	0	0	0
37059010	- - X-ray	0	0	0	0
37059020	- - Microfilm	0	0	0	0
37059090	- - Other	0	0	0	0
37061010	- - Newsreels, travelogues, technical and scientific films	0	0	0	0
37061030	- - Other documentary films	0	0	0	0
37061040	- - Other, consisting only of sound track	0	0	0	0
37061090	- - Other	0	0	0	0
37069010	- - Newsreels, travelogues, technical and scientific films	0	0	0	0
37069030	- - Other documentary films	0	0	0	0
37069040	- - Other, consisting only of sound track	0	0	0	0
37069090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
37071000	- Sensitising emulsions	0	0	0	0
37079010	- - Flashlight materials	0	0	0	0
37079090	- - Other	0	0	0	0
38011000	- Artificial graphite	0	0	0	0
38012000	- Colloidal or semi-colloidal graphite	0	0	0	0
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	0	0	0
38019000	- Other	0	0	0	0
38021000	- Activated carbon	0	0	0	0
38029010	- - Activated bauxite	0	0	0	0
38029020	- - Activated clays or activated earths	0	0	0	0
38029090	- - Other	0	0	0	0
38030000	**Tall oil, whether or not refined.**	0	0	0	0
38040010	- Concentrated sulphite lye	0	0	0	0
38040090	- Other	0	0	0	0
38051000	- Gum, wood or sulphate turpentine oils	0	0	0	0
38059000	- Other	0	0	0	0
38061000	- Rosin and resin acids	0	0	0	0
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	0	0	0
38063010	- - In blocks	0	0	0	0
38063090	- - Other	0	0	0	0
38069010	- - Run gums in blocks	0	0	0	0
38069090	- - Other	0	0	0	0
38070000	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**	0	0	0	0
38085010	- - Insecticides	0	0	0	0
38085021	- - - In aerosol containers	0	0	0	0
38085029	- - - Other	0	0	0	0
38085031	- - - In aerosol containers	0	0	0	0
38085039	- - - Other	0	0	0	0
38085040	- - Anti-sprouting products	0	0	0	0
38085050	- - Plant-growth regulators	0	0	0	0
38085060	- - Disinfectants	0	0	0	0
38085091	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	0	0	0	0
38085099	- - - Other	0	0	0	0
38089111	- - - - Containing 2-(1-Methylpropyl) phenol methylcarbamate)	0	0	0	0
38089119	- - - - Other	0	0	0	0
38089120	- - - In the form of mosquito coils	0	0	0	0
38089130	- - - In the form of mosquito mats	0	0	0	0
38089191	- - - - - Having a deodorising function	0	0	0	0
38089192	- - - - - Other	0	0	0	0
38089193	- - - - - Having a deodorising function	0	0	0	0
38089199	- - - - - Other	0	0	0	0
38089211	- - - - With a validamycin content not exceeding 3% by net weight	0	0	0	0
38089219	- - - - Other	0	0	0	0
38089290	- - - Other	0	0	0	0
38089311	- - - - In aerosol containers	0	0	0	0
38089319	- - - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
38089320	- - - Anti-sprouting products	0	0	0	0
38089330	- - - Plant-growth regulators	0	0	0	0
38089410	- - - Containing mixtures of coal tar acid and alkalis	0	0	0	0
38089420	- - - Other, in aerosol containers	0	0	0	0
38089490	- - - Other	0	0	0	0
38089910	- - - Wood preservatives, containing insecticides or fungicides	0	0	0	0
38089990	- - - Other	0	0	0	0
38091000	- With a basis of amylaceous substances	0	0	0	0
38099110	- - - Softening agents	5	5	5	0
38099190	- - - Other	0	0	0	0
38099200	- - Of a kind used in the paper or like industries	0	0	0	0
38099300	- - Of a kind used in the leather or like industries	0	0	0	0
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	0	0	0
38109000	- Other	0	0	0	0
38111100	- - Based on lead compounds	0	0	0	0
38111900	- - Other	0	0	0	0
38112110	- - - Put up for retail sale	0	0	0	0
38112190	- - - Other	0	0	0	0
38112900	- - Other	0	0	0	0
38119010	- - Rust preventatives or corrosion inhibitors	0	0	0	0
38119090	- - Other	0	0	0	0
38121000	- Prepared rubber accelerators	0	0	0	0
38122000	- Compound plasticisers for rubber or plastics	0	0	0	0
38123000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	0	0	0
38130000	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**	0	0	0	0
38140000	**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**	0	0	0	0
38151100	- - With nickel or nickel compounds as the active substance	0	0	0	0
38151200	- - With precious metal or precious metal compounds as the active substance	0	0	0	0
38151900	- - Other	0	0	0	0
38159000	- Other	0	0	0	0
38160010	- Refractory cements	5	0	0	0
38160090	- Other	5	5	5	0
38170000	**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.**	0	0	0	0
38180000	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	0	0	0	0
38190000	**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**	0	0	0	0
38200000	**Anti-freezing preparations and prepared de-icing fluids.**	0	0	0	0
38210010	- Prepared culture media for the development of micro-organisms	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
38210090	- Other	0	0	0	0
38220010	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0	0	0	0
38220020	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0	0	0	0
38220030	- Sterilisation indicator strips and tapes	0	0	0	0
38220090	- Other	0	0	0	0
38231100	- - Stearic acid	5	0	0	0
38231200	- - Oleic acid	0	0	0	0
38231300	- - Tall oil fatty acids	0	0	0	0
38231910	- - - Acid oils from refining	0	0	0	0
38231990	- - - Other	0	0	0	0
38237010	- - In the form of wax	0	0	0	0
38237090	- - Other	0	0	0	0
38241000	- Prepared binders for foundry moulds or cores	0	0	0	0
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	0	0	0	0
38244000	- Prepared additives for cements, mortars or concretes	0	0	0	0
38245000	- Non-refractory mortars and concretes	0	0	0	0
38246000	- Sorbitol other than that of subheading 2905.44	0	0	0	0
38247110	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0	0	0	0
38247190	- - - Other	0	0	0	0
38247200	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	0	0	0
38247300	- - Containing hydrobromofluorocarbons (HBFCs)	0	0	0	0
38247410	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0	0	0	0
38247490	- - - Other	0	0	0	0
38247500	- - Containing carbon tetrachloride	0	0	0	0
38247600	- - Containing 1,1,1-trichloroethane (methyl chloroform)	0	0	0	0
38247700	- - Containing bromomethane (methyl bromide) or bromochloromethane	0	0	0	0
38247800	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	0	0	0
38247900	- - Other	0	0	0	0
38248100	- - Containing oxirane (ethylene oxide)	0	0	0	0
38248200	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	0	0	0
38248300	- - Containing tris(2,3-dibromopropyl) phosphate	0	0	0	0
38249010	- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	0	0	0	0
38249030	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
38249040	- - Composite inorganic solvents	0	0	0	0
38249050	- - Acetone oil	0	0	0	0
38249060	- - Chemical preparations containing monosodium glutamate	0	0	0	0
38249070	- - Other chemical preparations, of a kind used in the manufacture of foodstuff	5	5	5	0
38249091	- - - Naphthenic acids, their water insoluble salts and their esters	0	0	0	0
38249099	- - - Other	0	0	0	0
38256100	- - Mainly containing organic constituents	0	0	0	0
38256900	- - Other	0	0	0	0
38259000	- Other	0	0	0	0
38260010	- Coconut methyl ester (CME)	0	0	0	0
38260090	- Other	0	0	0	0
39011012	- - - Linear Low-Density Polyethylene (LLDPE)	0	0	0	0
39011019	- - - Other	0	0	0	0
39011092	- - - Linear Low-Density Polyethylene (LLDPE)	0	0	0	0
39011099	- - - Other	0	0	0	0
39012000	- Polyethylene having a specific gravity of 0.94 or more	0	0	0	0
39013000	- Ethylene-vinyl acetate copolymers	0	0	0	0
39019040	- - In dispersion	0	0	0	0
39019090	- - Other	0	0	0	0
39021030	- - In dispersion	0	0	0	0
39021090	- - Other	0	0	0	0
39022000	- Polyisobutylene	0	0	0	0
39023030	- - In the form of liquids or pastes	0	0	0	0
39023090	- - Other	0	0	0	0
39029010	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	0	0	0	0
39029090	- - Other	0	0	0	0
39031110	- - - Granules	0	0	0	0
39031190	- - - Other	0	0	0	0
39031910	- - - In dispersion	0	0	0	0
39031921	- - - - High impact polystyrene (HIPS)	0	0	0	0
39031929	- - - - Other	0	0	0	0
39031991	- - - - High impact polystyrene (HIPS)	0	0	0	0
39031999	- - - - Other	0	0	0	0
39032050	- - In non-aqueous dispersion	0	0	0	0
39032090	- - Other	0	0	0	0
39033050	- - In non-aqueous dispersion	0	0	0	0
39033090	- - Other	0	0	0	0
39039030	- - In dispersion	5	5	5	0
39039091	- - - High impact polystyrene (HIPS)	0	0	0	0
39039099	- - - Other	0	0	0	0
39041092	- - - Powder	0	0	0	0
39041099	- - - Other	0	0	0	0
39042190	- - - Other	0	0	0	0
39042210	- - - In dispersion	0	0	0	0
39042230	- - - Powder	0	0	0	0
39042290	- - - Other	0	0	0	0
39043010	- - Granules	0	0	0	0
39043020	- - Powder	0	0	0	0
39043090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
39044010	- - Granules	0	0	0	0
39044020	- - Powder	0	0	0	0
39044090	- - Other	0	0	0	0
39045040	- - In dispersion	0	0	0	0
39045050	- - Granules	0	0	0	0
39045060	- - Powder	0	0	0	0
39045090	- - Other	0	0	0	0
39046110	- - - Granules	0	0	0	0
39046120	- - - Powder	0	0	0	0
39046190	- - - Other	0	0	0	0
39046930	- - - In dispersion	0	0	0	0
39046940	- - - Granules	0	0	0	0
39046950	- - - Powder	0	0	0	0
39046990	- - - Other	0	0	0	0
39049030	- - In dispersion	0	0	0	0
39049040	- - Granules	0	0	0	0
39049050	- - Powder	0	0	0	0
39049090	- - Other	0	0	0	0
39051910	- - - In the form of liquids or pastes	0	0	0	0
39051990	- - - Other	0	0	0	0
39052900	- - Other	0	0	0	0
39053010	- - In dispersion	0	0	0	0
39053090	- - Other	0	0	0	0
39059110	- - - In dispersion	0	0	0	0
39059190	- - - Other	0	0	0	0
39059920	- - - In non-aqueous dispersion	0	0	0	0
39059990	- - - Other	0	0	0	0
39061090	- - Other	0	0	0	0
39069020	- - In dispersion				
3906902090	- - - Other	0	0	0	0
39069092	- - - Sodium polyacrylate	0	0	0	0
39069099	- - - Other	0	0	0	0
39071000	- Polyacetals	0	0	0	0
39072010	- - Polytetramethylene ether glycol	0	0	0	0
39072090	- - Other	0	0	0	0
39073020	- - Of a kind used for coating, in powder form	0	0	0	0
39073030	- - In the form of liquids or pastes	0	0	0	0
39073090	- - Other	0	0	0	0
39074000	- Polycarbonates	0	0	0	0
39075010	- - In the form of liquids or pastes	0	0	0	0
39075090	- - Other	0	0	0	0
39076010	- - In dispersion	0	0	0	0
39076020	- - Granules	0	0	0	0
39076090	- - Other	0	0	0	0
39077000	- Poly(lactic acid)	0	0	0	0
39079120	- - - In chip form	0	0	0	0
39079130	- - - In the form of liquids or pastes	0	0	0	0
39079190	- - - Other	0	0	0	0
39079940	- - - Of a kind used for coating, in powder form	0	0	0	0
39079990	- - - Other	0	0	0	0
39081010	- - Polyamide-6	0	0	0	0
39081090	- - Other	0	0	0	0
39089000	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
39091010	- - Moulding compounds	0	0	0	0
39091090	- - Other	0	0	0	0
39092010	- - Moulding compounds	0	0	0	0
39092090	- - Other	0	0	0	0
39093010	- - Moulding compounds	0	0	0	0
39093091	- - - Glyoxal monourein resin	0	0	0	0
39093099	- - - Other	0	0	0	0
39094010	- - Moulding compounds other than phenol formaldehyde	0	0	0	0
39094090	- - Other	0	0	0	0
39095000	- Polyurethanes	0	0	0	0
39100020	- In dispersion or in the form of solutions	0	0	0	0
39100090	- Other	0	0	0	0
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	0	0	0
39119000	- Other	0	0	0	0
39121100	- - Non-plasticised	0	0	0	0
39121200	- - Plasticised	0	0	0	0
39122011	- - - Water-based semi-finished nitrocellulose	0	0	0	0
39122019	- - - Other	0	0	0	0
39122020	- - Plasticised	0	0	0	0
39123100	- - Carboxymethylcellulose and its salts	0	0	0	0
39123900	- - Other	0	0	0	0
39129020	- - Granules	0	0	0	0
39129090	- - Other	0	0	0	0
39131000	- Alginic acid, its salts and esters	0	0	0	0
39139010	- - Hardened proteins	0	0	0	0
39139020	- - Chemical derivatives of natural rubber	0	0	0	0
39139030	- - Starch-based polymers	0	0	0	0
39139090	- - Other	0	0	0	0
39140000	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	0	0	0	0
39151010	- - Of non-rigid cellular products	0	0	0	0
39151090	- - Other	0	0	0	0
39152010	- - Of non-rigid cellular products	0	0	0	0
39152090	- - Other	0	0	0	0
39153010	- - Of non-rigid cellular products	0	0	0	0
39153090	- - Other	0	0	0	0
39159000	- Of other plastics	5	5	5	0
39161010	- - Monofilament	0	0	0	0
39161020	- - Rods, sticks and profile shapes	5	5	5	0
39162010	- - Monofilament	0	0	0	0
39162020	- - Rods, sticks and profile shapes	5	5	5	0
39169041	- - - Monofilament	0	0	0	0
39169049	- - - Other	5	0	0	0
39169050	- - Of vulcanised fibre	0	0	0	0
39169060	- - Of chemical derivatives of natural rubber	0	0	0	0
39169091	- - - Monofilament	0	0	0	0
39169099	- - - Other	5	5	5	0
39171010	- - Of hardened proteins	0	0	0	0
39171090	- - Other	0	0	0	0
39172100	- - Of polymers of ethylene	5	5	5	0
39172200	- - Of polymers of propylene	5	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
39172300	- - Of polymers of vinyl chloride	5	5	5	0
39172900	- - Of other plastics	5	5	5	0
39173100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	5	5	0
39173210	- - - Sausage or ham casings	0	0	0	0
39173290	- - - Other	5	5	5	0
39173300	- - Other, not reinforced or otherwise combined with other materials, with fittings	5	5	5	0
39173900	- - Other	5	5	5	0
39191010	- - Of polymers of vinyl chloride	5	0	0	0
39191020	- - Of polyethylene:				
3919102010	- - - Tape of a kind used in the manufacture of telephonic or electric wires	5	5	5	0
39199010	- - Of polymers of vinyl chloride	5	5	5	0
39199020	- - Of hardened proteins	0	0	0	0
39199090	- - Other	5	5	5	0
39201000	- Of polymers of ethylene	5	5	5	0
39202090	- - Other				
3920209010	- - Used as an adhesive by melting	0	0	0	0
3920209020	- - - Tapes used in the manufacture of telephonic or electric wires	0	0	0	0
39203010	- - Of a kind used as an adhesive by melting	5	5	5	0
39203020	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	0	0	0	0
39203090	- - Other	5	5	5	0
39204300	- - Containing by weight not less than 6% of plasticisers:				
3920430010	- - - Tape of a kind used in the manufacture of telephonic or electric wires	5	5	5	0
39204900	- - Other	5	5	5	0
39205100	- - Of poly(methyl methacrylate)	0	0	0	0
39205900	- - Other	5	5	5	0
39206110	- - - Plates and sheets	5	5	5	0
39206190	- - - Other	5	0	0	0
39206200	- - Of poly (ethylene terephthalate)	0	0	0	0
39206300	- - Of unsaturated polyesters	0	0	0	0
39206900	- - Of other polyesters	5	0	0	0
39207110	- - - Cellophane film	0	0	0	0
39207190	- - - Other	5	0	0	0
39207300	- - Of cellulose acetate	5	0	0	0
39207910	- - - Of nitrocellulose (gun cotton)	0	0	0	0
39207990	- - - Other	0	0	0	0
39209110	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	0	0	0	0
39209190	- - - Other	0	0	0	0
39209210	- - - Of polyamide-6	0	0	0	0
39209290	- - - Other	5	0	0	0
39209300	- - Of amino-resins	0	0	0	0
39209410	- - - Phenol formaldehyde (bakelite) sheets	5	0	0	0
39209490	- - - Other	5	0	0	0
39209910	- - - Of hardened proteins or of chemical derivatives of natural rubber	0	0	0	0
39209990	- - - Other	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
39211120	- - - Rigid	5	0	0	0
39211190	- - - Other	5	5	5	0
39211200	- - Of polymers of vinyl chloride	5	5	5	0
39211310	- - - Rigid	5	0	0	0
39211390	- - - Other	5	5	5	0
39211420	- - - Rigid	5	0	0	0
39211490	- - - Other	0	0	0	0
39211920	- - - Rigid	5	0	0	0
39211990	- - - Other	5	5	5	0
39219010	- - Of vulcanised fibre	0	0	0	0
39219020	- - Of hardened proteins	5	5	5	0
39219030	- - Of chemical derivatives of natural rubber	0	0	0	0
39219090	- - Other	5	5	5	0
39231010	- - Film, tape and optical disc cases	0	0	0	0
39231090	- - Other	5	5	5	0
39232111	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	0	0	0	0
39232119	- - - - Other	5	5	5	0
39232191	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	5	5	5	0
39232199	- - - - Other	5	5	5	0
39232910	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	5	0	0	0
39232990	- - - Other	5	5	5	0
39233020	- - Multi-layer fibreglass reinforced fuel containers	0	0	0	0
39233090	- - Other	5	5	5	0
39234010	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	0	0	0	0
39234090	- - Other	0	0	0	0
39235000	- Stoppers, lids, caps and other closures	5	5	5	0
39239010	- - Toothpaste tubes	0	0	0	0
39239090	- - Other	5	5	5	0
39261000	- Office or school supplies	10	0	0	0
39262060	- - Articles of apparel used for protection from chemical substances, radiation or fire	0	0	0	0
39262090	- - Other	10	10	10	0
39264000	- Statuettes and other ornamental articles	10	10	10	0
39269010	- - Floats for fishing nets	5	0	0	0
39269020	- - Fans and handscreens, frames and handles therefor, and parts thereof	5	0	0	0
39269032	- - - Plastic moulds with denture imprints	0	0	0	0
39269039	- - - Other	5	5	5	0
39269041	- - - Police shields	0	0	0	0
39269042	- - - Protective masks for use in welding and similar work	0	0	0	0
39269044	- - - Life saving cushions for the protection of persons falling from heights	0	0	0	0
39269049	- - - Other	0	0	0	0
39269053	- - - Transmission or conveyor belts or belting	5	0	0	0
39269055	- - - Plastic J-hooks or bunch blocks for detonators	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
39269059	- - - Other	5	5	5	0
39269060	- - Poultry feeders	0	0	0	0
39269070	- - Padding for articles of apparel or clothing accessories	5	5	5	0
39269081	- - - Shoe lasts	0	0	0	0
39269082	- - - Prayer beads	0	0	0	0
39269089	- - - Other	5	0	0	0
39269091	- - - Of a kind used for grain storage	0	0	0	0
39269092	- - - Empty capsules of a kind suitable for pharmaceutical use	0	0	0	0
39269099	- - - Other	5	5	5	0
40011011	- - - Centrifuge concentrate	0	0	0	0
40011019	- - - Other	0	0	0	0
40011021	- - - Centrifuge concentrate	0	0	0	0
40011029	- - - Other	0	0	0	0
40012110	- - - RSS Grade 1	0	0	0	0
40012120	- - - RSS Grade 2	0	0	0	0
40012130	- - - RSS Grade 3	0	0	0	0
40012140	- - - RSS Grade 4	0	0	0	0
40012150	- - - RSS Grade 5	0	0	0	0
40012190	- - - Other	0	0	0	0
40012210	- - - TSNR 10	0	0	0	0
40012220	- - - TSNR 20	0	0	0	0
40012230	- - - TSNR L	0	0	0	0
40012240	- - - TSNR CV	0	0	0	0
40012250	- - - TSNR GP	0	0	0	0
40012290	- - - Other	0	0	0	0
40012910	- - - Air-dried sheets	0	0	0	0
40012920	- - - Latex crepes	0	0	0	0
40012930	- - - Sole crepes	0	0	0	0
40012940	- - - Remilled crepes, including flat bark crepes	0	0	0	0
40012950	- - - Other crepes	0	0	0	0
40012960	- - - Superior processing rubber	0	0	0	0
40012970	- - - Skim rubber	0	0	0	0
40012980	- - - Scrap (tree, earth or smoked) and cup lump	0	0	0	0
40012991	- - - - In primary forms	0	0	0	0
40012999	- - - - Other	0	0	0	0
40013011	- - - In primary forms	0	0	0	0
40013019	- - - Other	0	0	0	0
40013091	- - - In primary forms	0	0	0	0
40013099	- - - Other	0	0	0	0
40021100	- - Latex	0	0	0	0
40021910	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0	0	0	0
40021990	- - - Other	0	0	0	0
40022010	- - In primary forms	0	0	0	0
40022090	- - Other	0	0	0	0
40023110	- - - Unvulcanised, uncompounded plates, sheets or strip	0	0	0	0
40023190	- - - Other	0	0	0	0
40023910	- - - Unvulcanised, uncompounded plates, sheets or strip	0	0	0	0
40023990	- - - Other	0	0	0	0
40024100	- - Latex	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
40024910	- - - In primary forms	0	0	0	0
40024990	- - - Other	0	0	0	0
40025100	- - Latex	0	0	0	0
40025910	- - - In primary forms	0	0	0	0
40025990	- - - Other	0	0	0	0
40026010	- - In primary forms	0	0	0	0
40026090	- - Other	0	0	0	0
40027010	- - In primary forms	0	0	0	0
40027090	- - Other	0	0	0	0
40028010	- - Mixtures of natural rubber latex with synthetic rubber latex	0	0	0	0
40028090	- - Other	0	0	0	0
40029100	- - Latex	0	0	0	0
40029920	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0	0	0	0
40029990	- - - Other	0	0	0	0
40030000	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	0	0	0	0
40040000	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	0	0	0	0
40051010	- - Of natural gums	0	0	0	0
40051090	- - Other	0	0	0	0
40052000	- Solutions; dispersions other than those of subheading 4005.10	0	0	0	0
40059110	- - - Of natural gums	0	0	0	0
40059190	- - - Other	0	0	0	0
40059910	- - - Latex	0	0	0	0
40059990	- - - Other	0	0	0	0
40061000	- “Camel-back” strips for retreading rubber tyres	0	0	0	0
40069010	- - Of natural gums	0	0	0	0
40069090	- - Other	0	0	0	0
40070000	**Vulcanised rubber thread and cord.**	0	0	0	0
40081110	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	0	0	0	0
40081120	- - - Other, floor tiles and wall tiles	0	0	0	0
40081190	- - - Other	0	0	0	0
40081900	- - Other	0	0	0	0
40082110	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	0	0	0	0
40082120	- - - Other, floor tiles and wall tiles	0	0	0	0
40082190	- - - Other	0	0	0	0
40082900	- - Other	0	0	0	0
40091100	- - Without fittings	0	0	0	0
40091210	- - - Mining slurry suction and discharge hoses	0	0	0	0
40091290	- - - Other	0	0	0	0
40092110	- - - Mining slurry suction and discharge hoses	0	0	0	0
40092190	- - - Other	0	0	0	0
40092210	- - - Mining slurry suction and discharge hoses	0	0	0	0
40092290	- - - Other	0	0	0	0
40093110	- - - Mining slurry suction and discharge hoses	0	0	0	0
40093191	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
40093199	- - - - Other	0	0	0	0
40093210	- - - Mining slurry suction and discharge hoses	0	0	0	0
40093290	- - - Other	0	0	0	0
40094100	- - Without fittings	0	0	0	0
40094210	- - - Mining slurry suction and discharge hoses	0	0	0	0
40094290	- - - Other	0	0	0	0
40101100	- - Reinforced only with metal	0	0	0	0
40101200	- - Reinforced only with textile materials	0	0	0	0
40101900	- - Other	0	0	0	0
40103100	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5	0	0	0
40103200	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	0	0	0
40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0	0
40103400	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0	0
40103500	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	0	0	0
40103600	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	0	0	0
40103900	- - Other	0	0	0	0
40113000	- Of a kind used on aircraft	0	0	0	0
40116110	- - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	0	0	0	0
40116190	- - - Other	0	0	0	0
40116210	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	0	0	0	0
40116290	- - - Other	0	0	0	0
40116310	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	0	0	0	0
40116390	- - - Other	0	0	0	0
40116900	- - Other	0	0	0	0
40119210	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	0	0	0	0
40119290	- - - Other	0	0	0	0
40119310	- - - Of a kind used on tractors, mechinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	5	0	0	0
40119390	- - - Other	0	0	0	0
40119410	- - - Of a kind used on mechinery of heading 84.29 or	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	84.30				
40119420	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	0	0	0	0
40119490	- - - Other	0	0	0	0
40119910	- - - Of a kind used on vehicles of Chapter 87	0	0	0	0
40119920	- - - Of a kind used on machinery of heading 84.29 or 84.30	0	0	0	0
40121100	- - Of a kind used on motor cars (including station wagons and racing cars)	0	0	0	0
40121210	- - - Of a width not exceeding 450 mm	0	0	0	0
40121290	- - - Other	0	0	0	0
40121300	- - Of a kind used on aircraft	0	0	0	0
40121910	- - - Of a kind used on motorcycles	0	0	0	0
40121920	- - - Of a kind used on bicycles	0	0	0	0
40121930	- - - Of a kind used on machinery of heading 84.29 or 84.30	0	0	0	0
40121940	- - - Of a kind used on other vehicles of Chapter 87	0	0	0	0
40121990	- - - Other	0	0	0	0
40122010	- - Of a kind used on motor cars (including station wagons, racing cars)	0	0	0	0
40122021	- - - Of a width not exceeding 450 mm	0	0	0	0
40122029	- - - Other	0	0	0	0
40122030	- - Of a kind used on aircraft	0	0	0	0
40122040	- - Of a kind used on motorcycles	0	0	0	0
40122050	- - Of a kind used on bicycles	0	0	0	0
40122060	- - Of a kind used on machinery of heading 84.29 or 84.30	0	0	0	0
40122070	- - Of a kind used on other vehicles of Chapter 87	0	0	0	0
40122091	- - - Buffed tyres	0	0	0	0
40122099	- - - Other	0	0	0	0
40129014	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	0	0	0	0
40129015	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	0	0	0	0
40129016	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	0	0	0	0
40129019	- - - Other	0	0	0	0
40129021	- - - Of a width not exceeding 450 mm	0	0	0	0
40129022	- - - Of a width exceeding 450 mm	0	0	0	0
40129070	- - Replaceable tyre treads of a width not exceeding 450 mm	0	0	0	0
40129080	- - Tyre flaps	0	0	0	0
40129090	- - Other	0	0	0	0
40139011	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	0	0	0	0
40139031	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	0	0	0	0
40139039	- - - Suitable for fitting to tyres of a width exceeding 450 mm	0	0	0	0
40139040	- - Of a kind used on aircraft	0	0	0	0
40139091	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	0	0	0	0
40141000	- Sheath contraceptives	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
40149010	- - Teats for feeding bottles and similar articles	0	0	0	0
40149040	- - Stoppers for pharmaceutical use	0	0	0	0
40149090	- - Other	0	0	0	0
40151100	- - Surgical	0	0	0	0
40151900	- - Other	5	5	5	0
40159010	- - Lead aprons	0	0	0	0
40159020	- - Divers' suits (wet suits)	0	0	0	0
40159090	- - Other	5	5	5	0
40169110	- - - Mats	0	0	0	0
40169120	- - - Tiles	0	0	0	0
40169190	- - - Other	10	10	10	0
40169210	- - - Eraser tips	0	0	0	0
40169290	- - - Other	0	0	0	0
40169310	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	0	0	0	0
40169320	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0	0
40169390	- - - Other	0	0	0	0
40169400	- - Boat or dock fenders, whether or not inflatable	0	0	0	0
40169500	- - Other inflatable articles	0	0	0	0
40169915	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	0	0	0	0
40169916	- - - - Bicycle mudguards	0	0	0	0
40169917	- - - - Bicycle parts	0	0	0	0
40169918	- - - - Other bicycle accessories	0	0	0	0
40169919	- - - - Other	0	0	0	0
40169920	- - - Parts and accessories of rotochutes of heading 88.04	0	0	0	0
40169930	- - - Rubber bands	0	0	0	0
40169940	- - - Wall tiles	0	0	0	0
40169951	- - - - Rubber rollers	0	0	0	0
40169952	- - - - Tyre mould bladders	0	0	0	0
40169953	- - - - Electrical insulator hoods	0	0	0	0
40169954	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	0	0	0	0
40169959	- - - - Other	0	0	0	0
40169960	- - - Rail pads	0	0	0	0
40169970	- - - Structural bearings including bridge bearings	0	0	0	0
40169991	- - - - Table coverings	0	0	0	0
40169999	- - - - Other	0	0	0	0
40170010	- Floor tiles and wall tiles	0	0	0	0
40170020	- Other articles of hard rubber	0	0	0	0
40170090	- Other	5	0	0	0
41012010	- - Pre-tanned	0	0	0	0
41012090	- - Other	0	0	0	0
41015010	- - Pre-tanned	0	0	0	0
41015090	- - Other	0	0	0	0
41019010	- - Pre-tanned	0	0	0	0
41019090	- - Other	0	0	0	0
41021000	- With wool on	0	0	0	0
41022100	- - Pickled	0	0	0	0
41022910	- - - Pre-tanned	0	0	0	0
41022990	- - - Other	0	0	0	0
41032010	- - Pre-tanned	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
41032090	- - Other	0	0	0	0
41033000	- Of swine	0	0	0	0
41039000	- Other	0	0	0	0
41041100	- - Full grains, unsplit; grain splits	0	0	0	0
41041900	- - Other	0	0	0	0
41044100	- - Full grains, unsplit; grain splits	0	0	0	0
41044900	- - Other	0	0	0	0
41051000	- In the wet state (including wet-blue)	0	0	0	0
41053000	- In the dry state (crust)	0	0	0	0
41062100	- - In the wet state (including wet-blue)	0	0	0	0
41062200	- - In the dry state (crust)	0	0	0	0
41063100	- - In the wet state (including wet-blue)	0	0	0	0
41063200	- - In the dry state (crust)	0	0	0	0
41064010	- - In the wet state (including wet blue)	0	0	0	0
41064020	- - In the dry state (crust)	0	0	0	0
41069100	- - In the wet state (including wet-blue)	0	0	0	0
41069200	- - In the dry state (crust)	0	0	0	0
41071100	- - Full grains, unsplit	5	0	0	0
41071200	- - Grain splits	0	0	0	0
41071900	- - Other	5	5	5	0
41079100	- - Full grains, unsplit	0	0	0	0
41079200	- - Grain splits	0	0	0	0
41079900	- - Other	5	5	5	0
41120000	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	5	0	0	0
41131000	- Of goats or kids	5	0	0	0
41132000	- Of swine	5	5	5	0
41133000	- Of reptiles	0	0	0	0
41139000	- Other	5	5	5	0
41141000	- Chamois (including combination chamois) leather	0	0	0	0
41142000	- Patent leather and patent laminated leather; metallised leather	0	0	0	0
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	0	0	0	0
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	0	0	0
42010000	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	0	0	0	0
42021100	- - With outer surface of leather or of composition leather	0	0	0	0
42021211	- - - - With outer surface of vulcanised fibre	0	0	0	0
42021219	- - - - Other	0	0	0	0
42021291	- - - - With outer surface of vulcanised fibre	0	0	0	0
42021299	- - - - Other	0	0	0	0
42021920	- - - With outer surface of paperboard	0	0	0	0
42021990	- - - Other	0	0	0	0
42022100	- - With outer surface of leather or of composition leather	0	0	0	0
42022200	- - With outer surface of plastic sheeting or of textile	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	materials				
42022900	- - Other	10	10	10	0
42023100	- - With outer surface of leather or of composition leather	0	0	0	0
42023200	- - With outer surface of plastic sheeting or of textile materials	0	0	0	0
42023910	- - - Of copper	0	0	0	0
42023920	- - - Of nickel	0	0	0	0
42023930	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	0	0	0	0
42023990	- - - Other	0	0	0	0
42029111	- - - - Bowling bags	0	0	0	0
42029119	- - - - Other	0	0	0	0
42029190	- - - Other	0	0	0	0
42029210	- - - Toiletry bags, of plastic sheeting	0	0	0	0
42029220	- - - Bowling bags	0	0	0	0
42029290	- - - Other	10	0	0	0
42029910	- - - With outer surface of vulcanised fibre or paperboard	0	0	0	0
42029920	- - - Of copper	0	0	0	0
42029930	- - - Of nickel	0	0	0	0
42029940	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	0	0	0	0
42029990	- - - Other	10	0	0	0
42031000	- Articles of apparel	0	0	0	0
42032100	- - Specially designed for use in sports	0	0	0	0
42032910	- - - Protective work gloves	0	0	0	0
42032990	- - - Other	0	0	0	0
42033000	- Belts and bandoliers	10	0	0	0
42034000	- Other clothing accessories	10	0	0	0
42050010	- Boot laces; mats	0	0	0	0
42050020	- Industrial safety belts and harnesses	0	0	0	0
42050030	- Leather strings or chords of a kind used for jewellry or articles of personal adornment	0	0	0	0
42050040	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	0	0	0	0
42050090	- Other	5	0	0	0
42060010	- Tobacco pouches	0	0	0	0
42060090	- Other	0	0	0	0
43011000	- Of mink, whole, with or without head, tail or paws	0	0	0	0
43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0	0	0	0
43016000	- Of fox, whole, with or without head, tail or paws	0	0	0	0
43018000	- Other furskins, whole, with or without head, tail or paws	0	0	0	0
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	0	0	0
43021100	- - Of mink	0	0	0	0
43021900	- - Other	0	0	0	0
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	0	0	0	0
43023000	- Whole skins and pieces or cuttings thereof,	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	assembled				
43031000	- Articles of apparel and clothing accessories	10	10	10	0
43039020	- - Articles for industrial uses	0	0	0	0
43039090	- - Other	10	0	0	0
43040010	- Artificial fur	5	5	5	0
43040020	- Articles for industrial uses	0	0	0	0
43040091	- - Sports bags	0	0	0	0
43040099	- - Other	10	0	0	0
44011000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	0	0	0
44012100	- - Coniferous	0	0	0	0
44012200	- - Non-coniferous	0	0	0	0
44013100	- - Wood pellets	0	0	0	0
44013900	- - Other	0	0	0	0
44021000	- Of bamboo	0	0	0	0
44029010	- - Of coconut shell	0	0	0	0
44029090	- - Other	0	0	0	0
44031010	- - Baulks, sawlogs and veneer logs	0	0	0	0
44031090	- - Other	0	0	0	0
44032010	- - Baulks, sawlogs and veneer logs	0	0	0	0
44032090	- - Other	0	0	0	0
44034110	- - - Baulks, sawlogs and veneer logs	0	0	0	0
44034190	- - - Other	0	0	0	0
44034910	- - - Baulks, sawlogs and veneer logs	0	0	0	0
44034990	- - - Other	0	0	0	0
44039110	- - - Baulks, sawlogs and veneer logs	0	0	0	0
44039190	- - - Other	0	0	0	0
44039210	- - - Baulks, sawlogs and veneer logs	0	0	0	0
44039290	- - - Other	0	0	0	0
44039910	- - - Baulks, sawlogs and veneer logs	0	0	0	0
44039990	- - - Other	0	0	0	0
44041000	- Coniferous	0	0	0	0
44042010	- - Chipwood	0	0	0	0
44042090	- - Other	0	0	0	0
44050010	- Wood wool	0	0	0	0
44050020	- Wood flour	0	0	0	0
44061000	- Not impregnated	0	0	0	0
44069000	- Other	0	0	0	0
44071000	- Coniferous	0	0	0	0
44072110	- - - Planed, sanded or end-jointed	0	0	0	0
44072190	- - - Other	0	0	0	0
44072210	- - - Planed, sanded or end-jointed	0	0	0	0
44072290	- - - Other	0	0	0	0
44072511	- - - - Planed, sanded or end-jointed	0	0	0	0
44072519	- - - - Other	0	0	0	0
44072521	- - - - Planed, sanded or end-jointed	0	0	0	0
44072529	- - - - Other	0	0	0	0
44072610	- - - Planed, sanded or end-jointed	0	0	0	0
44072690	- - - Other	0	0	0	0
44072710	- - - Planed, sanded or end-jointed	0	0	0	0
44072790	- - - Other	0	0	0	0
44072810	- - - Planed, sanded or end-jointed	0	0	0	0
44072890	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
44072911	- - - - Planed, sanded or end-jointed	0	0	0	0
44072919	- - - - Other	0	0	0	0
44072921	- - - - Planed, sanded or end-jointed	0	0	0	0
44072929	- - - - Other	0	0	0	0
44072931	- - - - Planed, sanded or end-jointed	0	0	0	0
44072939	- - - - Other	0	0	0	0
44072941	- - - - Planed, sanded or end-jointed	0	0	0	0
44072949	- - - - Other	0	0	0	0
44072951	- - - - Planed, sanded or end-jointed	0	0	0	0
44072959	- - - - Other	0	0	0	0
44072961	- - - - Planed, sanded or end-jointed	0	0	0	0
44072969	- - - - Other	0	0	0	0
44072971	- - - - Planed, sanded or end-jointed	0	0	0	0
44072979	- - - - Other	0	0	0	0
44072981	- - - - Planed, sanded or end-jointed	0	0	0	0
44072989	- - - - Other	0	0	0	0
44072991	- - - - Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or end-jointed	0	0	0	0
44072992	- - - - Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other	0	0	0	0
44072993	- - - - Other, planed, sanded or end-jointed	0	0	0	0
44072999	- - - - Other	0	0	0	0
44079110	- - - Planed, sanded or end-jointed	0	0	0	0
44079190	- - - Other	0	0	0	0
44079210	- - - Planed, sanded or end-jointed	0	0	0	0
44079290	- - - Other	0	0	0	0
44079310	- - - Planed, sanded or end-jointed	0	0	0	0
44079390	- - - Other	0	0	0	0
44079410	- - - Planed, sanded or end-jointed	0	0	0	0
44079490	- - - Other	0	0	0	0
44079510	- - - Planed, sanded or end-jointed	0	0	0	0
44079590	- - - Other	0	0	0	0
44079910	- - - Planed, sanded or end-jointed	0	0	0	0
44079990	- - - Other	0	0	0	0
44081010	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	0	0	0	0
44081030	- - Face veneer sheets	0	0	0	0
44081090	- - Other	0	0	0	0
44083100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0	0	0
44083910	- - - Jelutong wood slats of a kind used for pencil manufacture	0	0	0	0
44083990	- - - Other	0	0	0	0
44089000	- Other	0	0	0	0
44091000	- Coniferous	0	0	0	0
44092100	- - Of bamboo	0	0	0	0
44092900	- - Other	0	0	0	0
44101100	- - Particle board	0	0	0	0
44101200	- - Oriented strand board (OSB)	0	0	0	0
44101900	- - Other	0	0	0	0
44109000	- Other	5	0	0	0
44111200	- - Of a thickness not exceeding 5 mm	0	0	0	0
44111300	- - Of a thickness exceeding 5 mm but not exceeding 9	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	mm				
44111400	- - Of a thickness exceeding 9 mm	5	0	0	0
44119200	- - Of a density exceeding 0.8 g/cm³	0	0	0	0
44119300	- - Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	0	0	0	0
44119400	- - Of a density not exceeding 0.5 g/cm³	0	0	0	0
44121000	- Of bamboo	0	0	0	0
44123100	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	0	0	0	0
44123200	- - Other, with at least one outer ply of non-coniferous wood	0	0	0	0
44123900	- - Other	0	0	0	0
44129400	- - Blockboard, laminboard and battenboard	5	0	0	0
44129900	- - Other	0	0	0	0
44130000	**Densified wood, in blocks, plates, strips or profile shapes.**	0	0	0	0
44140000	**Wooden frames for paintings, photographs, mirrors or similar objects.**	0	0	0	0
44151000	- Cases, boxes, crates, drums and similar packings; cable-drums	0	0	0	0
44152000	- Pallets, box pallets and other load boards; pallet collars	5	0	0	0
44160010	- Staves	0	0	0	0
44160090	- Other	0	0	0	0
44170010	- Boot or shoe lasts	0	0	0	0
44170090	- Other	0	0	0	0
44181000	- Windows, French-windows and their frames	0	0	0	0
44182000	- Doors and their frames and thresholds	0	0	0	0
44184000	- Shuttering for concrete constructional work	0	0	0	0
44185000	- Shingles and shakes	0	0	0	0
44186000	- Posts and beams	0	0	0	0
44187100	- - For mosaic floors	0	0	0	0
44187200	- - Other, multilayer	0	0	0	0
44187900	- - Other	0	0	0	0
44189010	- - Cellular wood panels	0	0	0	0
44189090	- - Other	0	0	0	0
44190000	**Tableware and kitchenware, of wood.**	0	0	0	0
44201000	- Statuettes and other ornaments, of wood	0	0	0	0
44209010	- - Wooden articles of furniture not falling in Chapter 94	0	0	0	0
44209090	- - Other	0	0	0	0
44211000	- Clothes hangers	0	0	0	0
44219010	- - Spools, cops and bobbins, sewing thread reels and the like	0	0	0	0
44219020	- - Match splints	0	0	0	0
44219030	- - Wooden pegs or pins for footwear	0	0	0	0
44219040	- - Candy-sticks, ice-cream sticks and ice-cream spoons	0	0	0	0
44219070	- - Fans and handscreens, frames and handles therefor, and parts thereof	0	0	0	0
44219080	- - Toothpicks	0	0	0	0
44219093	- - - Prayer beads	0	0	0	0
44219094	- - - Other beads	0	0	0	0
44219099	- - - Other	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
45011000	- Natural cork, raw or simply prepared	0	0	0	0
45019000	- Other	0	0	0	0
45020000	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	0	0	0	0
45031000	- Corks and stoppers	0	0	0	0
45039000	- Other	0	0	0	0
45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	0	0	0	0
45049000	- Other	0	0	0	0
46012100	- - Of bamboo	0	0	0	0
46012200	- - Of rattan	0	0	0	0
46012900	- - Other	0	0	0	0
46019210	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	0	0	0	0
46019290	- - - Other	0	0	0	0
46019310	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	0	0	0	0
46019390	- - - Other	0	0	0	0
46019410	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	0	0	0	0
46019490	- - - Other	0	0	0	0
46019910	- - - Mats and matting	0	0	0	0
46019920	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	0	0	0	0
46019990	- - - Other	10	0	0	0
46021100	- - Of bamboo	0	0	0	0
46021200	- - Of rattan	0	0	0	0
46021900	- - Other	0	0	0	0
46029000	- Other	0	0	0	0
47010000	**Mechanical wood pulp.**	0	0	0	0
47020000	**Chemical wood pulp, dissolving grades.**	0	0	0	0
47031100	- - Coniferous	0	0	0	0
47031900	- - Non-coniferous	0	0	0	0
47032100	- - Coniferous	0	0	0	0
47032900	- - Non-coniferous	0	0	0	0
47041100	- - Coniferous	0	0	0	0
47041900	- - Non-coniferous	0	0	0	0
47042100	- - Coniferous	0	0	0	0
47042900	- - Non-coniferous	0	0	0	0
47050000	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	0	0	0	0
47061000	- Cotton linters pulp	0	0	0	0
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0	0	0
47063000	- Other, of bamboo	0	0	0	0
47069100	- - Mechanical	0	0	0	0
47069200	- - Chemical	0	0	0	0
47069300	- - Obtained by a combination of mechanical and chemical processes	0	0	0	0
47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0	0	0
47072000	- Other paper or paperboard made mainly of bleached	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	chemical pulp, not coloured in the mass				
47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0	0	0
47079000	- Other, including unsorted waste and scrap	0	0	0	0
48022010	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48022090	- - Other	0	0	0	0
48024010	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48024090	- - Other	0	0	0	0
48025411	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48025419	- - - - Other	0	0	0	0
48025421	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48025429	- - - - Other	0	0	0	0
48025430	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0	0
48025531	- - - - Of a width not exceeding 150mm	0	0	0	0
48025539	- - - - Other	0	0	0	0
48025540	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0	0
48025631	- - - - With no side exceeding 36 cm in the unfolded state	0	0	0	0
48025639	- - - - Other	0	0	0	0
48025711	- - - - With no side exceeding 36 cm in the unfolded state	0	0	0	0
48025719	- - - - Other	0	0	0	0
48026140	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0	0
48026290	- - - Other	0	0	0	0
48026900	- - Other				
4802690010	- - - Carbonising base paper	0	0	0	0
4802690020	- - - Aluminium paper base	0	0	0	0
48030030	- Of cellulose wadding or of webs of cellulose fibres	0	0	0	0
48030090	- Other	10	0	0	0
48041100	- - Unbleached	0	0	0	0
48041900	- - Other	5	0	0	0
48042110	- - - Of a kind used for making cement bags	0	0	0	0
48042900	- - Other	0	0	0	0
48043110	- - - Electrical grade insulating kraft paper	0	0	0	0
48043130	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0	0
48043140	- - - Sandpaper base paper	0	0	0	0
48043150	- - - Of a kind used for making cement bags	0	0	0	0
48043190	- - - Other	5	5	5	0
48043910	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0	0
48043920	- - - Foodpaper	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
48043990	- - - Other	5	5	5	0
48044110	- - - Electrical grade insulating kraft paper	0	0	0	0
48044200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	0	0	0
48044910	- - - Foodboard	0	0	0	0
48044990	- - - Other	5	0	0	0
48045110	- - - Electrical grade insulating kraft paper	0	0	0	0
48045120	- - - Pressboard weighing 600 g/m^2 or more	0	0	0	0
48045130	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0	0
48045190	- - - Other	0	0	0	0
48045200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	0	0	0
48045900	- - Other	5	0	0	0
48051100	- - Semi-chemical fluting paper	0	0	0	0
48051210	- - - Weighing more than 150 g/m^2 but less than 225 g/m^2	0	0	0	0
48051290	- - - Other	0	0	0	0
48051910	- - - Weighing more than 150 g/m^2 but less than 225 g/m^2	0	0	0	0
48051990	- - - Other	5	0	0	0
48052400	- - Weighing 150 g/m^2 or less	5	0	0	0
48053010	- - Match box wrapping paper, coloured	0	0	0	0
48053090	- - Other	0	0	0	0
48054000	- Filter paper and paperboard	5	5	5	0
48055000	- Felt paper and paperboard	0	0	0	0
48059110	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	0	0	0	0
48059120	- - - Joss paper	0	0	0	0
48059190	- - - Other	0	0	0	0
48059210	- - - Multi-ply paper and paperboard	0	0	0	0
48059290	- - - Other	5	0	0	0
48059310	- - - Multi-ply paper and paperboard	0	0	0	0
48059320	- - - Blotting paper	0	0	0	0
48059390	- - - Other	5	5	5	0
48061000	- Vegetable parchment	0	0	0	0
48062000	- Greaseproof papers	0	0	0	0
48063000	- Tracing papers	0	0	0	0
48064000	- Glassine and other glazed transparent or translucent papers	0	0	0	0
48070000	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	5	5	5	0
48081000	- Corrugated paper and paperboard, whether or not perforated	5	0	0	0
48084000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
48089020	- - Creped or crinkled paper	0	0	0	0
48089030	- - Embossed paper	5	0	0	0
48089090	- - Other	5	0	0	0
48092000	- Self-copy paper	0	0	0	0
48099010	- - Carbon paper and similar copying papers	0	0	0	0
48099090	- - Other	0	0	0	0
48101311	- - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0	0
48101319	- - - - Other	0	0	0	0
48101391	- - - - Of a width of 150 mm or less	0	0	0	0
48101399	- - - - Other	0	0	0	0
48101411	- - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0	0
48101419	- - - - Other	0	0	0	0
48101491	- - - - Of which no side exceeds 360 mm	0	0	0	0
48101499	- - - - Other	0	0	0	0
48101911	- - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0	0
48101919	- - - - Other	0	0	0	0
48101991	- - - - Of which no side exceeds 360 mm	0	0	0	0
48101999	- - - - Other	0	0	0	0
48102211	- - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0	0
48102219	- - - - Other	0	0	0	0
48102291	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	0	0	0	0
48102299	- - - - Other	0	0	0	0
48102911	- - - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0	0
48102919	- - - - Other	0	0	0	0
48102991	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	0	0	0	0
48102999	- - - - Other	0	0	0	0
48103131	- - - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0	0
48103139	- - - - Other	0	0	0	0
48103191	- - - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0	0
48103199	- - - - Other	0	0	0	0
48103230	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0	0
48103290	- - - Other	0	0	0	0
48103930	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0	0
48103990	- - - Other	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
48109240	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5	0	0	0
48109290	- - - Other	5	5	5	0
48109940	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0	0
48109990	- - - Other	5	0	0	0
48111021	- - - Floor coverings on a base of paper or paperboard	0	0	0	0
48111029	- - - Other	0	0	0	0
48111091	- - - Floor coverings on a base of paper or paperboard	0	0	0	0
48111099	- - - Other	0	0	0	0
48114120	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48114190	- - - Other	5	5	5	0
48114920	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48114990	- - - Other	0	0	0	0
48115131	- - - - Floor coverings on a base of paper or paperboard	0	0	0	0
48115139	- - - - Other	0	0	0	0
48115191	- - - - Floor coverings on a base of paper or paperboard	0	0	0	0
48115199	- - - - Other	5	5	5	0
48115920	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	0	0	0	0
48115941	- - - - Floor coverings on a base of paper or paperboard	0	0	0	0
48115949	- - - - Other	5	0	0	0
48115991	- - - - Floor coverings on a base of paper or paperboard	0	0	0	0
48115999	- - - - Other	5	5	5	0
48116020	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0	0
48116090	- - Other	5	0	0	0
48119041	- - - Floor coverings on a base of paper or paperboard	0	0	0	0
48119049	- - - Other	5	0	0	0
48119091	- - - Floor coverings on a base of paper or paperboard	0	0	0	0
48119099	- - - Other	5	5	5	0
48120000	**Filter blocks, slabs and plates, of paper pulp.**	0	0	0	0
48131000	- In the form of booklets or tubes	0	0	0	0
48132000	- In rolls of a width not exceeding 5 cm	0	0	0	0
48139010	- - In rolls of a width exceeding 5 cm, coated	0	0	0	0
48139090	- - Other	0	0	0	0
48162010	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	0	0	0	0
48162090	- - Other	0	0	0	0
48169010	- - Carbon paper	0	0	0	0
48169020	- - Other copying paper	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
48169030	- - Offset plates	0	0	0	0
48169040	- - Heat transfer paper	5	0	0	0
48169090	- - Other	0	0	0	0
48171000	- Envelopes	0	0	0	0
48172000	- Letter cards, plain postcards and correspondence cards	0	0	0	0
48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	0	0	0
48181000	- Toilet paper	0	0	0	0
48182000	- Handkerchiefs, cleansing or facial tissues and towels	10	0	0	0
48183010	- - Tablecloths	0	0	0	0
48183020	- - Serviettes	0	0	0	0
48185000	- Articles of apparel and clothing accessories	10	0	0	0
48189000	- Other	10	0	0	0
48193000	- Sacks and bags, having a base of a width of 40 cm or more	5	0	0	0
48194000	- Other sacks and bags, including cones	10	10	10	0
48195000	- Other packing containers, including record sleeves	5	5	5	0
48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	0	0	0
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	0	0	0
48202000	- Exercise books	0	0	0	0
48203000	- Binders (other than book covers), folders and file covers	0	0	0	0
48204000	- Manifold business forms and interleaved carbon sets	0	0	0	0
48205000	- Albums for samples or for collections	0	0	0	0
48209000	- Other	10	10	10	0
48221010	- - Cones	0	0	0	0
48221090	- - Other	0	0	0	0
48229010	- - Cones	0	0	0	0
48229090	- - Other	0	0	0	0
48232010	- - In strips, rolls or sheets	0	0	0	0
48232090	- - Other	0	0	0	0
48234021	- - - Cardiograph recording paper	0	0	0	0
48234029	- - - Other	0	0	0	0
48234090	- - Other	0	0	0	0
48236100	- - Of bamboo	0	0	0	0
48236900	- - Other	10	0	0	0
48237000	- Moulded or pressed articles of paper pulp	0	0	0	0
48239010	- - Cocooning frames for silk-worms	0	0	0	0
48239020	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	0	0	0	0
48239030	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	0	0	0	0
48239040	- - Paper tube sets of a kind used for the manufacture of fireworks	0	0	0	0
48239051	- - - Weighing 150 g/m^2 or less	0	0	0	0
48239059	- - - Other	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
48239060	- - Punched jacquard cards	0	0	0	0
48239070	- - Fans and handscreens	0	0	0	0
48239092	- - - Joss paper	0	0	0	0
48239094	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	0	0	0	0
48239095	- - - Floor coverings on a base of paper or paperboard	0	0	0	0
48239096	- - - Other, cut to shape other than rectangular or square	0	0	0	0
48239099	- - - Other	5	5	5	0
49011000	- In single sheets, whether or not folded	0	0	0	0
49019100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	0	0	0
49019910	- - - Educational, technical, scientific, historical or cultural books	0	0	0	0
49019990	- - - Other	0	0	0	0
49021000	- Appearing at least four times a week	0	0	0	0
49029010	- - Educational, technical, scientific, historical or cultural journals and periodicals	0	0	0	0
49029090	- - Other	0	0	0	0
49030000	**Children's picture, drawing or colouring books.**	0	0	0	0
49040000	**Music, printed or in manuscript, whether or not bound or illustrated.**	0	0	0	0
49051000	- Globes	0	0	0	0
49059100	- - In book form	0	0	0	0
49059900	- - Other	0	0	0	0
49060010	- Plans and drawings, including photographic reproductions on sensitised paper	0	0	0	0
49060090	- Other	0	0	0	0
49070010	- Banknotes, being legal tender	0	0	0	0
49070021	- - Postage stamps	0	0	0	0
49070029	- - Other	0	0	0	0
49070040	- Stock, share or bond certificates and similar documents of title; cheque forms	0	0	0	0
49070090	- Other	0	0	0	0
49081000	- Transfers (decalcomanias), vitrifiable	0	0	0	0
49089000	- Other	5	5	5	0
49090000	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	0	0	0	0
49100000	**Calendars of any kind, printed, including calendar blocks.**	0	0	0	0
49111010	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	0	0	0	0
49111090	- - Other	0	0	0	0
49119121	- - - - Anatomical or botanical diagrams and charts	0	0	0	0
49119129	- - - - Other	0	0	0	0
49119131	- - - - Anatomical or botanical diagrams and charts	0	0	0	0
49119139	- - - - Other	0	0	0	0
49119190	- - - Other	0	0	0	0
49119910	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
49119920	- - - Printed labels for explosives	0	0	0	0
49119930	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	0	0	0	0
49119990	- - - Other	5	5	5	0
50010000	**Silk-worm cocoons suitable for reeling.**	0	0	0	0
50020000	**Raw silk (not thrown).**	0	0	0	0
50030000	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	0	0	0	0
50040000	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	0	0	0	0
50050000	**Yarn spun from silk waste, not put up for retail sale.**	0	0	0	0
50060000	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	0	0	0	0
50071010	- - Printed by the traditional batik process	0	0	0	0
50071090	- - Other	0	0	0	0
50072010	- - Printed by the traditional batik process	0	0	0	0
50072090	- - Other	0	0	0	0
50079010	- - Printed by the traditional batik process	0	0	0	0
50079090	- - Other	0	0	0	0
51011100	- - Shorn wool	0	0	0	0
51011900	- - Other	0	0	0	0
51012100	- - Shorn wool	0	0	0	0
51012900	- - Other	0	0	0	0
51013000	- Carbonised	0	0	0	0
51021100	- - Of Kashmir (cashmere) goats	0	0	0	0
51021900	- - Other	0	0	0	0
51022000	- Coarse animal hair	0	0	0	0
51031000	- Noils of wool or of fine animal hair	0	0	0	0
51032000	- Other waste of wool or of fine animal hair	0	0	0	0
51033000	- Waste of coarse animal hair	0	0	0	0
51040000	**Garnetted stock of wool or of fine or coarse animal hair.**	0	0	0	0
51051000	- Carded wool	0	0	0	0
51052100	- - Combed wool in fragments	0	0	0	0
51052900	- - Other	0	0	0	0
51053100	- - Of Kashmir (cashmere) goats	0	0	0	0
51053900	- - Other	0	0	0	0
51054000	- Coarse animal hair, carded or combed	0	0	0	0
51061000	- Containing 85% or more by weight of wool	0	0	0	0
51062000	- Containing less than 85% by weight of wool	0	0	0	0
51071000	- Containing 85% or more by weight of wool	5	0	0	0
51072000	- Containing less than 85% by weight of wool	0	0	0	0
51081000	- Carded	0	0	0	0
51082000	- Combed	0	0	0	0
51091000	- Containing 85% or more by weight of wool or of fine animal hair	0	0	0	0
51099000	- Other	5	5	5	0
51100000	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	0	0	0	0
51111110	- - - Printed by the traditional batik process	0	0	0	0
51111190	- - - Other	10	0	0	0
51111910	- - - Printed by the traditional batik process	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
51111990	- - - Other	0	0	0	0
51112000	- Other, mixed mainly or solely with man-made filaments	0	0	0	0
51113000	- Other, mixed mainly or solely with man-made staple fibres	10	0	0	0
51119000	- Other	10	10	10	0
51121110	- - - Printed by the traditional batik process	0	0	0	0
51121190	- - - Other	0	0	0	0
51121910	- - - Printed by the traditional batik process	0	0	0	0
51121990	- - - Other	10	10	10	0
51122000	- Other, mixed mainly or solely with man-made filaments	10	0	0	0
51123000	- Other, mixed mainly or solely with man-made staple fibres	10	0	0	0
51129000	- Other	10	0	0	0
51130000	**Woven fabrics of coarse animal hair or of horsehair.**	10	0	0	0
52010000	**Cotton, not carded or combed.**	0	0	0	0
52021000	- Yarn waste (including thread waste)	0	0	0	0
52029100	- - Garnetted stock	0	0	0	0
52029900	- - Other	0	0	0	0
52030000	**Cotton, carded or combed.**	0	0	0	0
52041100	- - Containing 85% or more by weight of cotton	0	0	0	0
52041900	- - Other	5	0	0	0
52042000	- Put up for retail sale	0	0	0	0
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0	0
52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0	0
52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	0	0	0
52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0	0	0
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	0	0	0	0
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	0	0	0
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0	0
52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0	0
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0	0
52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	0	0	0
52052700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but	5	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	not exceeding 120 metric number)				
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	0	0	0	0
52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0	0	0
52053200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	0	0	0
52053300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0	0
52053400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	0	0	0
52053500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0	0	0
52054100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0	0	0
52054200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0	0	0
52054300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0	0
52054400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	0	0	0
52054600	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	0	0	0	0
52054700	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	0	0	0	0
52054800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	0	0	0	0
52061100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0	0
52061200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0	0
52061300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0	0
52061400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	0	0	0
52061500	- - Measuring less than 125 decitex (exceeding 80	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	metric number)				
52062100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	0	0	0
52062200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0	0
52062300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0	0
52062400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0	0
52062500	- - Measuring less than 125 decitex (exceeding 80 metric number)	0	0	0	0
52063100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0	0	0
52063200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	0	0	0
52063300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	0	0	0
52063400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	0	0	0
52063500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0	0	0
52064100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	0	0	0
52064200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	0	0	0
52064300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	0	0	0
52064400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	0	0	0
52064500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	0	0	0
52071000	- Containing 85% or more by weight of cotton	5	0	0	0
52079000	- Other	0	0	0	0
52081100	- - Plain weave, weighing not more than 100 g/m^2	0	0	0	0
52081300	- - 3-thread or 4-thread twill, including cross twill	10	0	0	0
52082100	- - Plain weave, weighing not more than 100 g/m^2	0	0	0	0
52082200	- - Plain weave, weighing more than 100 g/m^2	0	0	0	0
52082300	- - 3-thread or 4-thread twill, including cross twill	0	0	0	0
52082900	- - Other fabrics	10	0	0	0
52083100	- - Plain weave, weighing not more than 100 g/m^2	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
52083200	- - Plain weave, weighing more than 100 g/m^2	10	0	0	0
52083300	- - 3-thread or 4-thread twill, including cross twill	0	0	0	0
52084100	- - Plain weave, weighing not more than 100 g/m^2	0	0	0	0
52084200	- - Plain weave, weighing more than 100 g/m^2	0	0	0	0
52084300	- - 3-thread or 4-thread twill, including cross twill	0	0	0	0
52084900	- - Other fabrics	10	0	0	0
52085110	- - - Printed by the traditional batik process	0	0	0	0
52085190	- - - Other	10	0	0	0
52085910	- - - Printed by the traditional batik process	0	0	0	0
52085990	- - - Other	0	0	0	0
52091100	- - Plain weave	10	0	0	0
52091200	- - 3-thread or 4-thread twill, including cross twill	10	0	0	0
52091900	- - Other fabrics	10	0	0	0
52092100	- - Plain weave	0	0	0	0
52092200	- - 3-thread or 4-thread twill, including cross twill	0	0	0	0
52093100	- - Plain weave	10	0	0	0
52093200	- - 3-thread or 4-thread twill, including cross twill	10	0	0	0
52093900	- - Other fabrics	10	0	0	0
52094100	- - Plain weave	0	0	0	0
52094300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	0	0	0	0
52095110	- - - Printed by the traditional batik process	0	0	0	0
52095190	- - - Other	0	0	0	0
52095210	- - - Printed by the traditional batik process	0	0	0	0
52095290	- - - Other	0	0	0	0
52095910	- - - Printed by the traditional batik process	0	0	0	0
52095990	- - - Other	10	0	0	0
52101100	- - Plain weave	10	0	0	0
52101900	- - Other fabrics	10	0	0	0
52102100	- - Plain weave	0	0	0	0
52102900	- - Other fabrics	10	0	0	0
52103100	- - Plain weave	10	0	0	0
52103200	- - 3-thread or 4-thread twill, including cross twill	10	0	0	0
52104900	- - Other fabrics	10	0	0	0
52105110	- - - Printed by the traditional batik process	0	0	0	0
52105190	- - - Other	10	0	0	0
52105910	- - - Printed by the traditional batik process	0	0	0	0
52105990	- - - Other	10	0	0	0
52111900	- - Other fabrics	10	0	0	0
52112000	- Bleached	10	0	0	0
52113100	- - Plain weave	0	0	0	0
52113200	- - 3-thread or 4-thread twill, including cross twill	10	0	0	0
52113900	- - Other fabrics	10	0	0	0
52114100	- - Plain weave	0	0	0	0
52114200	- - Denim	10	0	0	0
52114300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	0	0	0	0
52114900	- - Other fabrics	10	0	0	0
52115110	- - - Printed by the traditional batik process	0	0	0	0
52115190	- - - Other	0	0	0	0
52115210	- - - Printed by the traditional batik process	0	0	0	0
52115290	- - - Other	0	0	0	0
52115910	- - - Printed by the traditional batik process	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
52115990	- - - Other	10	0	0	0
52121100	- - Unbleached	0	0	0	0
52121200	- - Bleached	0	0	0	0
52121400	- - Of yarns of different colours	10	0	0	0
52121510	- - - Printed by the traditional batik process	0	0	0	0
52121590	- - - Other	10	0	0	0
52122100	- - Unbleached	10	0	0	0
52122200	- - Bleached	0	0	0	0
52122300	- - Dyed	10	0	0	0
52122400	- - Of yarns of different colours	10	0	0	0
52122510	- - - Printed by the traditional batik process	0	0	0	0
52122590	- - - Other	10	0	0	0
53011000	- Flax, raw or retted	0	0	0	0
53012100	- - Broken or scutched	0	0	0	0
53012900	- - Other	0	0	0	0
53013000	- Flax tow or waste	0	0	0	0
53021000	- True hemp, raw or retted	0	0	0	0
53029000	- Other	0	0	0	0
53031000	- Jute and other textile bast fibres, raw or retted	0	0	0	0
53039000	- Other	0	0	0	0
53050010	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	0	0	0	0
53050020	- Coconut fibres (coir) and abaca fibres	0	0	0	0
53050090	- Other	0	0	0	0
53061000	- Single	0	0	0	0
53062000	- Multiple (folded) or cabled	0	0	0	0
53071000	- Single	0	0	0	0
53072000	- Multiple (folded) or cabled	0	0	0	0
53081000	- Coir yarn	0	0	0	0
53082000	- True hemp yarn	0	0	0	0
53089010	- - Paper yarn	0	0	0	0
53089090	- - Other	0	0	0	0
53091110	- - - Printed by the traditional batik process	0	0	0	0
53091190	- - - Other	0	0	0	0
53091910	- - - Printed by the traditional batik process	0	0	0	0
53091990	- - - Other	10	0	0	0
53092110	- - - Printed by the traditional batik process	0	0	0	0
53092190	- - - Other	0	0	0	0
53092910	- - - Printed by the traditional batik process	0	0	0	0
53092990	- - - Other	10	0	0	0
53101000	- Unbleached	0	0	0	0
53109010	- - Printed by the traditional batik process	0	0	0	0
53109090	- - Other	0	0	0	0
53110010	- Printed by the traditional batik process	0	0	0	0
53110090	- Other	0	0	0	0
54011010	- - Put up for retail sale	5	0	0	0
54011090	- - Other	5	0	0	0
54012010	- - Put up for retail sale	5	0	0	0
54012090	- - Other	5	0	0	0
54021100	- - Of aramids	0	0	0	0
54021900	- - Other	0	0	0	0
54022000	- High tenacity yarn of polyesters	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	0	0	0
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	0	0	0
54023300	- - Of polyesters	0	0	0	0
54023400	- - Of polypropylene	0	0	0	0
54023900	- - Other	0	0	0	0
54024400	- - Elastomeric	0	0	0	0
54024500	- - Other, of nylon or other polyamides	0	0	0	0
54024600	- - Other, of polyesters, partially oriented	0	0	0	0
54024700	- - Other, of polyesters	0	0	0	0
54024800	- - Other, of polypropylene	0	0	0	0
54024900	- - Other	0	0	0	0
54025100	- - Of nylon or other polyamides	0	0	0	0
54025200	- - Of polyesters	0	0	0	0
54025910	- - - Of polypropylene	0	0	0	0
54025990	- - - Other	0	0	0	0
54026100	- - Of nylon or other polyamides	0	0	0	0
54026200	- - Of polyesters	0	0	0	0
54026910	- - - Of polypropylene	0	0	0	0
54026990	- - - Other	0	0	0	0
54031000	- High tenacity yarn of viscose rayon	0	0	0	0
54033110	- - - Textured yarn	0	0	0	0
54033190	- - - Other	0	0	0	0
54033210	- - - Textured yarn	0	0	0	0
54033290	- - - Other	0	0	0	0
54033310	- - - Textured yarn	0	0	0	0
54033390	- - - Other	0	0	0	0
54033910	- - - Textured yarn	0	0	0	0
54033990	- - - Other	0	0	0	0
54034110	- - - Textured yarn	0	0	0	0
54034190	- - - Other	0	0	0	0
54034210	- - - Textured yarn	0	0	0	0
54034290	- - - Other	0	0	0	0
54034910	- - - Textured yarn	0	0	0	0
54034990	- - - Other	0	0	0	0
54041100	- - Elastomeric	0	0	0	0
54041200	- - Other, of polypropylene	0	0	0	0
54041900	- - Other	0	0	0	0
54049000	- Other	0	0	0	0
54050000	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	0	0	0	0
54060000	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	0	0	0	0
54071020	- - Tyre fabrics; conveyor duck	10	0	0	0
54072000	- Woven fabrics obtained from strip or the like	10	0	0	0
54073000	- Fabrics specified in Note 9 to Section XI	10	0	0	0
54074110	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	10	0	0	0
54074190	- - - Other	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
54074200	- - Dyed	10	0	0	0
54074300	- - Of yarns of different colours	10	0	0	0
54074400	- - Printed	10	0	0	0
54075100	- - Unbleached or bleached	10	0	0	0
54075200	- - Dyed	10	0	0	0
54075300	- - Of yarns of different colours	10	0	0	0
54075400	- - Printed	10	0	0	0
54076100	- - Containing 85% or more by weight of non-textured polyester filaments	10	0	0	0
54076900	- - Other	10	0	0	0
54077100	- - Unbleached or bleached	0	0	0	0
54077200	- - Dyed	10	0	0	0
54077300	- - Of yarns of different colours	0	0	0	0
54077400	- - Printed	0	0	0	0
54078100	- - Unbleached or bleached	10	0	0	0
54078200	- - Dyed	10	0	0	0
54078300	- - Of yarns of different colours	10	0	0	0
54078400	- - Printed	10	0	0	0
54079100	- - Unbleached or bleached	10	0	0	0
54079200	- - Dyed	10	0	0	0
54079300	- - Of yarns of different colours	10	0	0	0
54079400	- - Printed	10	0	0	0
54081000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	10	0	0	0
54082100	- - Unbleached or bleached	0	0	0	0
54082200	- - Dyed	10	0	0	0
54082300	- - Of yarns of different colours	0	0	0	0
54082400	- - Printed	0	0	0	0
54083100	- - Unbleached or bleached	10	0	0	0
54083200	- - Dyed	10	0	0	0
54083300	- - Of yarns of different colours	10	0	0	0
54083400	- - Printed	0	0	0	0
55011000	- Of nylon or other polyamides	0	0	0	0
55012000	- Of polyesters	0	0	0	0
55013000	- Acrylic or modacrylic	0	0	0	0
55014000	- Of polypropylene	0	0	0	0
55019000	- Other	0	0	0	0
55020000	**Artificial filament tow.**	0	0	0	0
55031100	- - Of aramids	0	0	0	0
55031900	- - Other	0	0	0	0
55032000	- Of polyesters	0	0	0	0
55033000	- Acrylic or modacrylic	0	0	0	0
55034000	- Of polypropylene	0	0	0	0
55039000	- Other	0	0	0	0
55041000	- Of viscose rayon	0	0	0	0
55049000	- Other	0	0	0	0
55051000	- Of synthetic fibres	0	0	0	0
55052000	- Of artificial fibres	0	0	0	0
55061000	- Of nylon or other polyamides	0	0	0	0
55062000	- Of polyesters	0	0	0	0
55063000	- Acrylic or modacrylic	0	0	0	0
55069000	- Other	0	0	0	0
55070000	**Artificial staple fibres, carded, combed or**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	otherwise processed for spinning.				
55081010	- - Put up for retail sale	5	0	0	0
55081090	- - Other	5	0	0	0
55082010	- - Put up for retail sale	0	0	0	0
55082090	- - Other	5	0	0	0
55091100	- - Single yarn	0	0	0	0
55091200	- - Multiple (folded) or cabled yarn	0	0	0	0
55092100	- - Single yarn	5	0	0	0
55092200	- - Multiple (folded) or cabled yarn	5	0	0	0
55093100	- - Single yarn	0	0	0	0
55093200	- - Multiple (folded) or cabled yarn	5	0	0	0
55094100	- - Single yarn	0	0	0	0
55094200	- - Multiple (folded) or cabled yarn	5	0	0	0
55095100	- - Mixed mainly or solely with artificial staple fibres	0	0	0	0
55095210	- - - Single yarn	0	0	0	0
55095290	- - - Other	0	0	0	0
55095300	- - Mixed mainly or solely with cotton	5	0	0	0
55095900	- - Other	5	0	0	0
55096100	- - Mixed mainly or solely with wool or fine animal hair	0	0	0	0
55096200	- - Mixed mainly or solely with cotton	0	0	0	0
55096900	- - Other	5	0	0	0
55099100	- - Mixed mainly or solely with wool or fine animal hair	0	0	0	0
55099200	- - Mixed mainly or solely with cotton	0	0	0	0
55099900	- - Other	5	0	0	0
55101100	- - Single yarn	5	0	0	0
55101200	- - Multiple (folded) or cabled yarn	0	0	0	0
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	0	0	0	0
55103000	- Other yarn, mixed mainly or solely with cotton	5	0	0	0
55109000	- Other yarn	0	0	0	0
55111010	- - Knitting yarn, crochet thread and embroidery thread	0	0	0	0
55111090	- - Other	5	0	0	0
55112010	- - Knitting yarn, crochet thread and embroidery thread	0	0	0	0
55112090	- - Other	5	0	0	0
55113000	- Of artificial staple fibres	0	0	0	0
55122100	- - Unbleached or bleached	10	0	0	0
55122900	- - Other	10	0	0	0
55129100	- - Unbleached or bleached	0	0	0	0
55131100	- - Of polyester staple fibres, plain weave	10	0	0	0
55131200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	0	0
55131300	- - Other woven fabrics of polyester staple fibres	0	0	0	0
55132100	- - Of polyester staple fibres, plain weave	10	0	0	0
55132300	- - Other woven fabrics of polyester staple fibres	10	0	0	0
55132900	- - Other woven fabrics	10	0	0	0
55133100	- - Of polyester staple fibres, plain weave	10	0	0	0
55133900	- - Other woven fabrics	10	0	0	0
55134100	- - Of polyester staple fibres, plain weave	0	0	0	0
55134900	- - Other woven fabrics	10	0	0	0
55141100	- - Of polyester staple fibres, plain weave	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
55141200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
55141900	- - Other woven fabrics	10	0	0	0
55142100	- - Of polyester staple fibres, plain weave	0	0	0	0
55142200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	0	0	0
55142300	- - Other woven fabrics of polyester staple fibres	10	0	0	0
55142900	- - Other woven fabrics	10	0	0	0
55143000	- Of yarns of different colours	10	0	0	0
55144100	- - Of polyester staple fibres, plain weave	0	0	0	0
55144200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	0	0	0	0
55144300	- - Other woven fabrics of polyester staple fibres	0	0	0	0
55144900	- - Other woven fabrics	10	0	0	0
55151200	- - Mixed mainly or solely with man-made filaments	10	0	0	0
55151300	- - Mixed mainly or solely with wool or fine animal hair	10	0	0	0
55152100	- - Mixed mainly or solely with man-made filaments	0	0	0	0
55152200	- - Mixed mainly or solely with wool or fine animal hair	10	0	0	0
55152900	- - Other	10	0	0	0
55159100	- - Mixed mainly or solely with man-made filaments	10	0	0	0
55159910	- - - Mixed mainly or solely with wool or fine animal hair	10	0	0	0
55159990	- - - Other	10	0	0	0
55161100	- - Unbleached or bleached	10	0	0	0
55161300	- - Of yarns of different colours	10	0	0	0
55161400	- - Printed	10	0	0	0
55162100	- - Unbleached or bleached	10	0	0	0
55162200	- - Dyed	10	0	0	0
55162300	- - Of yarns of different colours	0	0	0	0
55162400	- - Printed	0	0	0	0
55163100	- - Unbleached or bleached	0	0	0	0
55163200	- - Dyed	10	0	0	0
55163300	- - Of yarns of different colours	0	0	0	0
55163400	- - Printed	0	0	0	0
55164100	- - Unbleached or bleached	0	0	0	0
55164200	- - Dyed	10	0	0	0
55164300	- - Of yarns of different colours	0	0	0	0
55164400	- - Printed	0	0	0	0
55169100	- - Unbleached or bleached	10	0	0	0
55169200	- - Dyed	10	0	0	0
55169300	- - Of yarns of different colours	0	0	0	0
55169400	- - Printed	0	0	0	0
56012100	- - Of cotton	5	0	0	0
56012200	- - Of man-made fibres	5	5	5	0
56012900	- - Other	5	5	5	0
56013010	- - Polyamide fibre flock	0	0	0	0
56013020	- - Polypropylene fibre flock	0	0	0	0
56013090	- - Other	0	0	0	0
56021000	- Needleloom felt and stitch-bonded fibre fabrics	10	10	10	0
56022100	- - Of wool or fine animal hair	0	0	0	0
56022900	- - Of other textile materials	10	0	0	0
56029000	- Other	10	10	10	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
56031100	- - Weighing not more than 25 g/m^2	5	5	5	0
56031200	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5	5	5	0
56031300	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5	0	0	0
56031400	- - Weighing more than 150 g/m^2	5	5	5	0
56039100	- - Weighing not more than 25 g/m^2	5	5	5	0
56039300	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5	5	5	0
56041000	- Rubber thread and cord, textile covered	5	5	5	0
56049010	- - Imitation catgut, of silk yarn	0	0	0	0
56049020	- - Rubber impregnated textile thread yarn	0	0	0	0
56049030	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	0	0	0	0
56049090	- - Other	5	5	5	0
56050000	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	0	0	0	0
56060000	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.**	5	5	5	0
56072100	- - Binder or baler twine	0	0	0	0
56072900	- - Other	5	5	5	0
56074100	- - Binder or baler twine	5	0	0	0
56074900	- - Other	5	5	5	0
56075010	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	0	0	0	0
56075090	- - Other	5	5	5	0
56079010	- - Of artificial fibres	0	0	0	0
56079020	- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	0	0	0	0
56079030	- - Of jute or other textile bast fibres of heading 53.03	0	0	0	0
56079090	- - Other	5	5	5	0
56081100	- - Made up fishing nets	0	0	0	0
56081920	- - - Net bags	0	0	0	0
56081990	- - - Other	5	5	5	0
56089010	- - Net bags	0	0	0	0
56089090	- - Other	5	5	5	0
56090000	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	5	5	5	0
57011010	- - Prayer rugs	0	0	0	0
57011090	- - Other	0	0	0	0
57019011	- - - Prayer rugs	0	0	0	0
57019019	- - - Other	0	0	0	0
57019091	- - - Prayer rugs	0	0	0	0
57019099	- - - Other	0	0	0	0
57021000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
57022000	- Floor coverings of coconut fibres (coir)	0	0	0	0
57023100	- - Of wool or fine animal hair	0	0	0	0
57023200	- - Of man-made textile materials	0	0	0	0
57023910	- - - Of cotton	0	0	0	0
57023920	- - - Of jute fibres	0	0	0	0
57023990	- - - Other	0	0	0	0
57024110	- - - Prayer rugs	0	0	0	0
57024190	- - - Other	0	0	0	0
57024210	- - - Prayer rugs	0	0	0	0
57024290	- - - Other	0	0	0	0
57024911	- - - - Prayer rugs	0	0	0	0
57024919	- - - - Other	0	0	0	0
57024920	- - - Of jute fibres	0	0	0	0
57024990	- - - Other	0	0	0	0
57025010	- - Of cotton	0	0	0	0
57025020	- - Of jute fibres	0	0	0	0
57025090	- - Other	0	0	0	0
57029110	- - - Prayer rugs	0	0	0	0
57029190	- - - Other	0	0	0	0
57029210	- - - Prayer rugs	0	0	0	0
57029290	- - - Other	0	0	0	0
57029911	- - - - Prayer rugs	0	0	0	0
57029919	- - - - Other	0	0	0	0
57029920	- - - Of jute fibres	0	0	0	0
57029990	- - - Other	0	0	0	0
57031010	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
57031020	- - Prayer rugs	0	0	0	0
57031090	- - Other	0	0	0	0
57032010	- - Prayer rugs	0	0	0	0
57032090	- - Other	0	0	0	0
57033010	- - Prayer rugs	0	0	0	0
57033090	- - Other	0	0	0	0
57039011	- - - Prayer rugs	0	0	0	0
57039019	- - - Other	0	0	0	0
57039021	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
57039029	- - - Other	0	0	0	0
57039091	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
57039099	- - - Other	0	0	0	0
57041000	- Tiles, having a maximum surface area of 0.3 m^2	0	0	0	0
57049000	- Other	0	0	0	0
57050011	- - Prayer rugs	0	0	0	0
57050019	- - Other	0	0	0	0
57050021	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
57050029	- - Other	0	0	0	0
57050091	- - Prayer rugs	0	0	0	0
57050092	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
57050099	- - Other	0	0	0	0
58011010	- - Impregnated, coated, covered or laminated	0	0	0	0
58011090	- - Other	10	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
58012110	- - - Impregnated, coated, covered or laminated	0	0	0	0
58012190	- - - Other	0	0	0	0
58012210	- - - Impregnated, coated, covered or laminated	0	0	0	0
58012290	- - - Other	0	0	0	0
58012310	- - - Impregnated, coated, covered or laminated	0	0	0	0
58012390	- - - Other	0	0	0	0
58012610	- - - Impregnated, coated, covered or laminated	0	0	0	0
58012690	- - - Other	0	0	0	0
58012710	- - - Impregnated, coated, covered or laminated	0	0	0	0
58012790	- - - Other	0	0	0	0
58013110	- - - Impregnated, coated, covered or laminated	0	0	0	0
58013190	- - - Other	0	0	0	0
58013210	- - - Impregnated, coated, covered or laminated	0	0	0	0
58013290	- - - Other	0	0	0	0
58013310	- - - Impregnated, coated, covered or laminated	0	0	0	0
58013390	- - - Other	10	10	10	0
58013610	- - - Impregnated, coated, covered or laminated	0	0	0	0
58013690	- - - Other	10	0	0	0
58013710	- - - Impregnated, coated, covered or laminated	0	0	0	0
58013790	- - - Other	0	0	0	0
58019011	- - - Impregnated, coated, covered or laminated	0	0	0	0
58019019	- - - Other	0	0	0	0
58021100	- - Unbleached	0	0	0	0
58021900	- - Other	10	0	0	0
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	0	0	0	0
58023010	- - Impregnated, coated or covered	0	0	0	0
58023020	- - Woven, of cotton or of man-made fibres	0	0	0	0
58023030	- - Woven, of other materials	0	0	0	0
58023090	- - Other	10	10	10	0
58030010	- Of cotton	0	0	0	0
58030020	- Of man-made fibres	0	0	0	0
58030091	- - Of a kind used to cover crops	0	0	0	0
58030099	- - Other	10	10	10	0
58041011	- - - Impregnated, coated, covered or laminated	0	0	0	0
58041019	- - - Other	10	10	10	0
58041021	- - - Impregnated, coated, covered or laminated	0	0	0	0
58041029	- - - Other	0	0	0	0
58042110	- - - Impregnated, coated, covered or laminated	0	0	0	0
58042190	- - - Other	10	10	10	0
58042910	- - - Impregnated, coated, covered or laminated	0	0	0	0
58042990	- - - Other	10	10	10	0
58043000	- Hand-made lace	10	0	0	0
58050010	- Of cotton	0	0	0	0
58050090	- Other	0	0	0	0
58061010	- - Of silk	0	0	0	0
58061020	- - Of cotton	0	0	0	0
58061090	- - Other	10	10	10	0
58062010	- - Sports tape of a kind used to wrap sports equipment grips	0	0	0	0
58062090	- - Other	0	0	0	0
58063110	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	similar machines				
58063120	- - - Backing of a kind used for electrical insulating paper	0	0	0	0
58063190	- - - Other	0	0	0	0
58063210	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	0	0	0	0
58063240	- - - Backing of a kind used for electrical insulating paper	0	0	0	0
58063290	- - - Other	10	10	10	0
58063910	- - - Of silk	0	0	0	0
58063991	- - - - Backing of a kind used for electrical insulating paper	0	0	0	0
58063999	- - - - Other	10	10	10	0
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	10	10	0
58071000	- Woven	10	10	10	0
58079000	- Other	10	10	10	0
58081010	- - Combined with rubber thread	10	10	10	0
58081090	- - Other	10	10	10	0
58089010	- - Combined with rubber thread	0	0	0	0
58089090	- - Other	10	10	10	0
58090000	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	10	10	10	0
58101000	- Embroidery without visible ground	0	0	0	0
58109100	- - Of cotton	0	0	0	0
58109200	- - Of man-made fibres	0	0	0	0
58109900	- - Of other textile materials	10	0	0	0
58110010	- Of wool or fine or coarse animal hair	0	0	0	0
58110090	- Other	10	10	10	0
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	0	0	0
59019010	- - Tracing cloth	5	5	5	0
59019020	- - Prepared painting canvas	0	0	0	0
59019090	- - Other	5	5	5	0
59021011	- - - Of nylon-6 yarn	0	0	0	0
59021019	- - - Other	0	0	0	0
59021091	- - - Of nylon-6 yarn	0	0	0	0
59021099	- - - Other	0	0	0	0
59022020	- - Chafer fabric, rubberised	0	0	0	0
59022091	- - - Containing cotton	0	0	0	0
59022099	- - - Other	0	0	0	0
59029010	- - Chafer fabric, rubberised	0	0	0	0
59029090	- - Other	0	0	0	0
59031000	- With poly(vinyl chloride)	5	5	5	0
59032000	- With polyurethane	5	5	5	0
59039000	- Other	5	5	5	0
59041000	- Linoleum	0	0	0	0
59049000	- Other	0	0	0	0
59050010	- Of wool or fine or coarse animal hair	0	0	0	0
59050090	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
59061000	- Adhesive tape of a width not exceeding 20 cm	5	5	5	0
59069100	- - Knitted or crocheted	5	5	5	0
59069910	- - - Rubberised sheeting suitable for hospital use	0	0	0	0
59069990	- - - Other	0	0	0	0
59070010	- Fabrics impregnated, coated or covered with oil or oil-based preparations	5	5	5	0
59070030	- Fabrics impregnated, coated or covered with fire resistant substances	0	0	0	0
59070040	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	0	0	0	0
59070050	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	0	0	0	0
59070060	- Fabrics impregnated, coated or covered with other substances	5	5	5	0
59070090	- Other	5	5	5	0
59080010	- Wicks; incandescent gas mantles	0	0	0	0
59080090	- Other	5	0	0	0
59090010	- Fire hoses	0	0	0	0
59090090	- Other	0	0	0	0
59100000	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.**	0	0	0	0
59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0	0	0	0
59112000	- Bolting cloth, whether or not made up	0	0	0	0
59113100	- - Weighing less than 650 g/m^2	0	0	0	0
59113200	- - Weighing 650 g/m^2 or more	0	0	0	0
59114000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0	0	0	0
59119010	- - Gaskets and seals	0	0	0	0
59119090	- - Other	0	0	0	0
60011000	- “Long pile” fabrics:	10	0	0	0
60012100	- - Of cotton	10	10	10	0
60012200	- - Of man-made fibres	10	0	0	0
60012900	- - Of other textile materials	10	10	10	0
60019220	- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	0	0	0	0
60019230	- - - Containing elastomeric yarn or rubber thread	0	0	0	0
60019290	- - - Other	10	10	10	0
60019911	- - - - Containing elastomeric yarn or rubber thread	0	0	0	0
60019919	- - - - Other	10	0	0	0
60024000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10	0	0	0
60031000	- Of wool or fine animal hair	0	0	0	0
60032000	- Of cotton	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
60033000	- Of synthetic fibres	0	0	0	0
60034000	- Of artificial fibres	0	0	0	0
60039000	- Other	0	0	0	0
60041010	- - Containing by weight not more than 20% of elastomeric yarn	10	10	10	0
60041090	- - Other	10	10	10	0
60049000	- Other	10	10	10	0
60052100	- - Unbleached or bleached	10	0	0	0
60052200	- - Dyed	10	10	10	0
60052300	- - Of yarns of different colours	0	0	0	0
60052400	- - Printed	0	0	0	0
60053110	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	10	10	10	0
60053190	- - - Other	10	10	10	0
60053210	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	10	10	10	0
60053290	- - - Other	10	10	10	0
60053310	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	0	0	0	0
60053390	- - - Other	10	10	10	0
60053410	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	0	0	0	0
60053490	- - - Other	10	10	10	0
60054100	- - Unbleached or bleached	10	10	10	0
60054200	- - Dyed	0	0	0	0
60054300	- - Of yarns of different colours	0	0	0	0
60054400	- - Printed	0	0	0	0
60059010	- - Of wool or fine animal hair	0	0	0	0
60059090	- - Other	10	10	10	0
60061000	- Of wool or fine animal hair	0	0	0	0
60062100	- - Unbleached or bleached	10	10	10	0
60062200	- - Dyed	10	10	10	0
60062300	- - Of yarns of different colours	10	10	10	0
60062400	- - Printed	0	0	0	0
60063110	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	0	0	0	0
60063120	- - - Elastic (combined with rubber threads)	0	0	0	0
60063190	- - - Other	10	10	10	0
60063210	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	10	0	0	0
60063220	- - - Elastic (combined with rubber threads)	10	0	0	0
60063290	- - - Other	10	10	10	0
60063310	- - - Elastic (combined with rubber threads)	0	0	0	0
60063390	- - - Other	10	10	10	0
60063410	- - - Elastic (combined with rubber threads)	0	0	0	0
60063490	- - - Other	10	0	0	0
60064110	- - - Elastic (combined with rubber threads)	0	0	0	0
60064190	- - - Other	0	0	0	0
60064210	- - - Elastic (combined with rubber threads)	0	0	0	0
60064290	- - - Other	10	10	10	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
60064310	- - - Elastic (combined with rubber threads)	0	0	0	0
60064390	- - - Other	0	0	0	0
60064410	- - - Elastic (combined with rubber threads)	0	0	0	0
60064490	- - - Other	0	0	0	0
60069000	- Other	10	10	10	0
61012000	- Of cotton	0	0	0	0
61013000	- Of man-made fibres	10	0	0	0
61019000	- Of other textile materials	0	0	0	0
61021000	- Of wool or fine animal hair	0	0	0	0
61022000	- Of cotton	0	0	0	0
61023000	- Of man-made fibres	0	0	0	0
61029000	- Of other textile materials	0	0	0	0
61031000	- Suits	0	0	0	0
61032200	- - Of cotton	0	0	0	0
61032300	- - Of synthetic fibres	0	0	0	0
61032900	- - Of other textile materials	0	0	0	0
61033100	- - Of wool or fine animal hair	0	0	0	0
61033200	- - Of cotton	0	0	0	0
61033300	- - Of synthetic fibres	0	0	0	0
61033900	- - Of other textile materials	0	0	0	0
61034100	- - Of wool or fine animal hair	0	0	0	0
61034200	- - Of cotton	0	0	0	0
61034300	- - Of synthetic fibres	0	0	0	0
61034900	- - Of other textile materials	0	0	0	0
61041300	- - Of synthetic fibres	0	0	0	0
61041920	- - - Of cotton	0	0	0	0
61041990	- - - Other	0	0	0	0
61042200	- - Of cotton	0	0	0	0
61042300	- - Of synthetic fibres	0	0	0	0
61042900	- - Of other textile materials	0	0	0	0
61043100	- - Of wool or fine animal hair	0	0	0	0
61043200	- - Of cotton	0	0	0	0
61043300	- - Of synthetic fibres	0	0	0	0
61043900	- - Of other textile materials	0	0	0	0
61044100	- - Of wool or fine animal hair	0	0	0	0
61044200	- - Of cotton	0	0	0	0
61044300	- - Of synthetic fibres	0	0	0	0
61044400	- - Of artificial fibres	0	0	0	0
61044900	- - Of other textile materials	0	0	0	0
61045100	- - Of wool or fine animal hair	0	0	0	0
61045200	- - Of cotton	0	0	0	0
61045300	- - Of synthetic fibres	0	0	0	0
61045900	- - Of other textile materials	0	0	0	0
61046100	- - Of wool or fine animal hair	0	0	0	0
61046200	- - Of cotton	0	0	0	0
61046300	- - Of synthetic fibres	0	0	0	0
61046900	- - Of other textile materials	0	0	0	0
61051000	- Of cotton	0	0	0	0
61052000	- Of man-made fibres	0	0	0	0
61059000	- Of other textile materials	0	0	0	0
61061000	- Of cotton	0	0	0	0
61062000	- Of man-made fibres	0	0	0	0
61069000	- Of other textile materials	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
61071100	- - Of cotton	0	0	0	0
61071200	- - Of man-made fibres	0	0	0	0
61071900	- - Of other textile materials	0	0	0	0
61072100	- - Of cotton	0	0	0	0
61072200	- - Of man-made fibres	0	0	0	0
61072900	- - Of other textile materials	0	0	0	0
61079100	- - Of cotton	0	0	0	0
61079900	- - Of other textile materials	0	0	0	0
61081100	- - Of man-made fibres	0	0	0	0
61081920	- - - Of wool or fine animal hair	0	0	0	0
61081930	- - - Of cotton	0	0	0	0
61081990	- - - Other	0	0	0	0
61082100	- - Of cotton	0	0	0	0
61082200	- - Of man-made fibres	0	0	0	0
61082900	- - Of other textile materials	0	0	0	0
61083100	- - Of cotton	0	0	0	0
61083200	- - Of man-made fibres	0	0	0	0
61083900	- - Of other textile materials	0	0	0	0
61089100	- - Of cotton	0	0	0	0
61089200	- - Of man-made fibres	0	0	0	0
61089900	- - Of other textile materials	0	0	0	0
61091010	- - For men or boys	0	0	0	0
61091020	- - For women or girls	0	0	0	0
61099010	- - For men or boys, of ramie, linen or silk	0	0	0	0
61099020	- - For men or boys, of other textile materials	0	0	0	0
61099030	- - For women or girls	10	10	10	0
61101100	- - Of wool	0	0	0	0
61101200	- - Of Kashmir (cashmere) goats	0	0	0	0
61101900	- - Other	0	0	0	0
61102000	- Of cotton	0	0	0	0
61103000	- Of man-made fibres	0	0	0	0
61109000	- Of other textile materials	0	0	0	0
61112000	- Of cotton	0	0	0	0
61113000	- Of synthetic fibres	0	0	0	0
61119000	- Of other textile materials	0	0	0	0
61121100	- - Of cotton	0	0	0	0
61121200	- - Of synthetic fibres	0	0	0	0
61121900	- - Of other textile materials	0	0	0	0
61122000	- Ski suits	0	0	0	0
61123100	- - Of synthetic fibres	0	0	0	0
61123900	- - Of other textile materials	0	0	0	0
61124100	- - Of synthetic fibres	0	0	0	0
61124900	- - Of other textile materials	0	0	0	0
61130010	- Divers' suits (wetsuits)	0	0	0	0
61130030	- Garments used for protection from fire	0	0	0	0
61130040	- Other protective work garments	0	0	0	0
61130090	- Other	0	0	0	0
61142000	- Of cotton	0	0	0	0
61143020	- - Garments used for protection from fire	0	0	0	0
61143090	- - Other	0	0	0	0
61149000	- Of other textile materials	0	0	0	0
61151010	- - Stockings for varicose veins, of synthetic fibres	0	0	0	0
61151090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	0	0	0	0
61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	0	0	0	0
61152910	- - - Of cotton	0	0	0	0
61152990	- - - Other	0	0	0	0
61153010	- - Of cotton	0	0	0	0
61153090	- - Other	0	0	0	0
61159400	- - Of wool or fine animal hair	0	0	0	0
61159500	- - Of cotton	0	0	0	0
61159600	- - Of synthetic fibres	0	0	0	0
61159900	- - Of other textile materials	0	0	0	0
61161010	- - Divers' gloves	0	0	0	0
61161090	- - Other	0	0	0	0
61169100	- - Of wool or fine animal hair	0	0	0	0
61169200	- - Of cotton	0	0	0	0
61169300	- - Of synthetic fibres	10	10	10	0
61169900	- - Of other textile materials	10	0	0	0
61171010	- - Of cotton	0	0	0	0
61171090	- - Other	10	10	10	0
61178011	- - - Of wool or fine animal hair	0	0	0	0
61178019	- - - Other	0	0	0	0
61178020	- - Wrist bands, knee bands or ankle bands	0	0	0	0
61178090	- - Other	10	10	10	0
61179000	- Parts	10	10	10	0
62011100	- - Of wool or fine animal hair	0	0	0	0
62011200	- - Of cotton	0	0	0	0
62011300	- - Of man-made fibres	0	0	0	0
62011900	- - Of other textile materials	0	0	0	0
62019100	- - Of wool or fine animal hair	0	0	0	0
62019200	- - Of cotton	0	0	0	0
62019300	- - Of man-made fibres	10	0	0	0
62019900	- - Of other textile materials	0	0	0	0
62021100	- - Of wool or fine animal hair	0	0	0	0
62021200	- - Of cotton	0	0	0	0
62021300	- - Of man-made fibres	0	0	0	0
62021900	- - Of other textile materials	0	0	0	0
62029100	- - Of wool or fine animal hair	0	0	0	0
62029200	- - Of cotton	0	0	0	0
62029300	- - Of man-made fibres	0	0	0	0
62029900	- - Of other textile materials	0	0	0	0
62031100	- - Of wool or fine animal hair	0	0	0	0
62031200	- - Of synthetic fibres	0	0	0	0
62031910	- - - Of cotton	0	0	0	0
62031990	- - - Other	0	0	0	0
62032200	- - Of cotton	0	0	0	0
62032300	- - Of synthetic fibres	0	0	0	0
62032910	- - - Of wool or fine animal hair	0	0	0	0
62032990	- - - Other	0	0	0	0
62033100	- - Of wool or fine animal hair	0	0	0	0
62033200	- - Of cotton	0	0	0	0
62033300	- - Of synthetic fibres	0	0	0	0
62033900	- - Of other textile materials	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
62034100	- - Of wool or fine animal hair	0	0	0	0
62034210	- - - Bib and brace overalls	0	0	0	0
62034290	- - - Other	0	0	0	0
62034300	- - Of synthetic fibres	0	0	0	0
62034900	- - Of other textile materials	0	0	0	0
62041100	- - Of wool or fine animal hair	0	0	0	0
62041200	- - Of cotton	0	0	0	0
62041300	- - Of synthetic fibres	0	0	0	0
62041900	- - Of other textile materials	0	0	0	0
62042100	- - Of wool or fine animal hair	0	0	0	0
62042200	- - Of cotton	0	0	0	0
62042300	- - Of synthetic fibres	0	0	0	0
62042900	- - Of other textile materials	0	0	0	0
62043100	- - Of wool or fine animal hair	0	0	0	0
62043200	- - Of cotton	0	0	0	0
62043300	- - Of synthetic fibres	0	0	0	0
62043900	- - Of other textile materials	0	0	0	0
62044100	- - Of wool or fine animal hair	0	0	0	0
62044200	- - Of cotton	0	0	0	0
62044300	- - Of synthetic fibres	0	0	0	0
62044400	- - Of artificial fibres	0	0	0	0
62044900	- - Of other textile materials	0	0	0	0
62045100	- - Of wool or fine animal hair	0	0	0	0
62045200	- - Of cotton	0	0	0	0
62045300	- - Of synthetic fibres	0	0	0	0
62045900	- - Of other textile materials	0	0	0	0
62046100	- - Of wool or fine animal hair	0	0	0	0
62046200	- - Of cotton	0	0	0	0
62046300	- - Of synthetic fibres	0	0	0	0
62046900	- - Of other textile materials	10	0	0	0
62052000	- Of cotton	0	0	0	0
62053000	- Of man-made fibres	0	0	0	0
62059010	- - Of wool or fine animal hair	0	0	0	0
62059090	- - Other	0	0	0	0
62061000	- Of silk or silk waste	0	0	0	0
62062000	- Of wool or fine animal hair	0	0	0	0
62063000	- Of cotton	0	0	0	0
62064000	- Of man-made fibres	0	0	0	0
62069000	- Of other textile materials	0	0	0	0
62071100	- - Of cotton	0	0	0	0
62071900	- - Of other textile materials	0	0	0	0
62072100	- - Of cotton	0	0	0	0
62072200	- - Of man-made fibres	0	0	0	0
62072900	- - Of other textile materials	0	0	0	0
62079100	- - Of cotton	0	0	0	0
62079910	- - - Of man-made fibres	0	0	0	0
62079990	- - - Other	0	0	0	0
62081100	- - Of man-made fibres	0	0	0	0
62081900	- - Of other textile materials	0	0	0	0
62082100	- - Of cotton	0	0	0	0
62082200	- - Of man-made fibres	0	0	0	0
62082900	- - Of other textile materials	0	0	0	0
62089100	- - Of cotton	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
62089200	- - Of man-made fibres	0	0	0	0
62089910	- - - Of wool or fine animal hair	0	0	0	0
62089990	- - - Other	0	0	0	0
62092030	- - T-shirts, shirts, pyjamas and similar articles	0	0	0	0
62092090	- - Other	0	0	0	0
62093010	- - Suits, pants and similar articles	0	0	0	0
62093030	- - T-shirts, shirts, pyjamas and similar articles	0	0	0	0
62093040	- - Clothing accessories	0	0	0	0
62093090	- - Other	0	0	0	0
62099000	- Of other textile materials	0	0	0	0
62101011	- - - Garments used for protection from chemical substances, radiation or fire	0	0	0	0
62101019	- - - Other	0	0	0	0
62101090	- - Other	0	0	0	0
62102020	- - Garments used for protection from fire	0	0	0	0
62102030	- - Garments used for protection from chemical substances or radiation	0	0	0	0
62102040	- - Other protective work garments	0	0	0	0
62102090	- - Other	0	0	0	0
62103020	- - Garments used for protection from fire	0	0	0	0
62103030	- - Garments used for protection from chemical substances or radiation	0	0	0	0
62103040	- - Other protective work garments	0	0	0	0
62103090	- - Other	0	0	0	0
62104010	- - Garments used for protection from fire	0	0	0	0
62104020	- - Garments used for protection from chemical substances or radiation	0	0	0	0
62104090	- - Other	0	0	0	0
62105010	- - Garments used for protection from fire	0	0	0	0
62105020	- - Garments used for protection from chemical substances or radiation	0	0	0	0
62105090	- - Other	0	0	0	0
62111100	- - Men's or boys'	0	0	0	0
62111200	- - Women's or girls'	0	0	0	0
62112000	- Ski suits	0	0	0	0
62113210	- - - Garments for fencing or wrestling	0	0	0	0
62113220	- - - Pilgrimage robes (ehram)	0	0	0	0
62113290	- - - Other	0	0	0	0
62113310	- - - Garments for fencing or wrestling	0	0	0	0
62113320	- - - Garments used for protection from fire	0	0	0	0
62113330	- - - Garments used for protection from chemical substances or radiation	0	0	0	0
62113390	- - - Other	0	0	0	0
62113910	- - - Garments for fencing or wrestling	0	0	0	0
62113920	- - - Garments used for protection from fire	0	0	0	0
62113930	- - - Garments used for protection from chemical substances or radiation	0	0	0	0
62113990	- - - Other	10	10	10	0
62114210	- - - Garments for fencing or wrestling	0	0	0	0
62114220	- - - Prayer cloaks	0	0	0	0
62114290	- - - Other	0	0	0	0
62114310	- - - Surgical gowns	0	0	0	0
62114320	- - - Prayer cloaks	0	0	0	0
62114330	- - - Anti-explosive protective suits	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
62114340	- - - Garments for fencing or wrestling	0	0	0	0
62114350	- - - Garments used for protection from chemical substances, radiation or fire	0	0	0	0
62114390	- - - Other	0	0	0	0
62114910	- - - Garments for fencing or wrestling	0	0	0	0
62114920	- - - Garments used for protection from chemical substances, radiation or fire	0	0	0	0
62114930	- - - Prayer cloaks	0	0	0	0
62114940	- - - Other, of wool or fine animal hair	0	0	0	0
62114990	- - - Other	0	0	0	0
62121010	- - Of cotton	0	0	0	0
62121090	- - Of other textile materials	0	0	0	0
62122010	- - Of cotton	0	0	0	0
62122090	- - Of other textile materials	0	0	0	0
62123010	- - Of cotton	0	0	0	0
62123090	- - Of other textile materials	0	0	0	0
62129011	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	0	0	0	0
62129012	- - - Athletic supporters	0	0	0	0
62129019	- - - Other	0	0	0	0
62129091	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	0	0	0	0
62129092	- - - Athletic supporters	0	0	0	0
62129099	- - - Other	0	0	0	0
62132010	- - Printed by the traditional batik process	0	0	0	0
62132090	- - Other	0	0	0	0
62139011	- - - Printed by the traditional batik process	0	0	0	0
62139019	- - - Other	0	0	0	0
62139091	- - - Printed by the traditional batik process	0	0	0	0
62139099	- - - Other	0	0	0	0
62141010	- - Printed by the traditional batik process	0	0	0	0
62141090	- - Other	0	0	0	0
62142000	- Of wool or fine animal hair	0	0	0	0
62143010	- - Printed by the traditional batik process	0	0	0	0
62143090	- - Other	0	0	0	0
62144010	- - Printed by the traditional batik process	0	0	0	0
62144090	- - Other	0	0	0	0
62149010	- - Printed by the traditional batik process	0	0	0	0
62149090	- - Other	0	0	0	0
62151010	- - Printed by the traditional batik process	0	0	0	0
62151090	- - Other	0	0	0	0
62152010	- - Printed by the traditional batik process	0	0	0	0
62152090	- - Other	0	0	0	0
62159010	- - Printed by the traditional batik process	0	0	0	0
62159090	- - Other	0	0	0	0
62160010	- Protective work gloves, mittens and mitts	10	0	0	0
62160091	- - Of wool or fine animal hair	0	0	0	0
62160092	- - Of cotton	0	0	0	0
62160099	- - Other	0	0	0	0
62171010	- - Judo belts	0	0	0	0
62171090	- - Other	10	10	10	0
62179000	- Parts	10	10	10	0
63011000	- Electric blankets	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	0	0	0	0
63013000	- Blankets (other than electric blankets) and travelling rugs, of cotton	0	0	0	0
63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	0	0	0	0
63019000	- Other blankets and travelling rugs	0	0	0	0
63021000	- Bed linen, knitted or crocheted	0	0	0	0
63022100	- - Of cotton	0	0	0	0
63022210	- - - Of nonwoven fabrics	0	0	0	0
63022290	- - - Other	0	0	0	0
63022900	- - Of other textile materials	0	0	0	0
63023100	- - Of cotton	0	0	0	0
63023210	- - - Of nonwoven fabrics	0	0	0	0
63023290	- - - Other	0	0	0	0
63023900	- - Of other textile materials	0	0	0	0
63024000	- Table linen, knitted or crocheted	0	0	0	0
63025100	- - Of cotton	0	0	0	0
63025300	- - Of man-made fibres	0	0	0	0
63025900	- - Of other textile materials	0	0	0	0
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	0	0	0	0
63029100	- - Of cotton	0	0	0	0
63029300	- - Of man-made fibres	0	0	0	0
63029900	- - Of other textile materials	0	0	0	0
63031200	- - Of synthetic fibres	0	0	0	0
63031910	- - - Of cotton	0	0	0	0
63031990	- - - Other	0	0	0	0
63039100	- - Of cotton	0	0	0	0
63039200	- - Of synthetic fibres	0	0	0	0
63039900	- - Of other textile materials	0	0	0	0
63041100	- - Knitted or crocheted	0	0	0	0
63041910	- - - Of cotton	0	0	0	0
63041920	- - - Other, nonwoven	0	0	0	0
63041990	- - - Other	0	0	0	0
63049110	- - - Mosquito nets	0	0	0	0
63049190	- - - Other	0	0	0	0
63049200	- - Not knitted or crocheted, of cotton	0	0	0	0
63049300	- - Not knitted or crocheted, of synthetic fibres	0	0	0	0
63049900	- - Not knitted or crocheted, of other textile materials	0	0	0	0
63051011	- - - Of jute	0	0	0	0
63051019	- - - Other	0	0	0	0
63051021	- - - Of jute	0	0	0	0
63051029	- - - Other	0	0	0	0
63052000	- Of cotton	0	0	0	0
63053210	- - - Nonwoven	0	0	0	0
63053220	- - - Knitted or crocheted	0	0	0	0
63053290	- - - Other	0	0	0	0
63053310	- - - Knitted or crocheted	0	0	0	0
63053320	- - - Of woven fabrics of strip or the like	0	0	0	0
63053390	- - - Other	10	0	0	0
63053910	- - - Nonwoven	0	0	0	0
63053920	- - - Knitted or crocheted	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
63053990	- - - Other	0	0	0	0
63059010	- - Of hemp of heading 53.05	0	0	0	0
63059020	- - Of coconut (coir) of heading 53.05	0	0	0	0
63059090	- - Other	10	0	0	0
63061200	- - Of synthetic fibres	5	5	5	0
63061910	- - - Of vegetable textile fibres of heading 53.05	0	0	0	0
63061920	- - - Of cotton	0	0	0	0
63061990	- - - Other	0	0	0	0
63062200	- - Of synthetic fibres	0	0	0	0
63062910	- - - Of cotton	0	0	0	0
63062990	- - - Other	0	0	0	0
63063000	- Sails	0	0	0	0
63064010	- - Of cotton	0	0	0	0
63064090	- - Other	0	0	0	0
63069000	- Other	0	0	0	0
63071010	- - Nonwoven other than felt	0	0	0	0
63071020	- - Of felt	0	0	0	0
63071090	- - Other	10	10	10	0
63072000	- Life-jackets and life-belts	0	0	0	0
63079030	- - Umbrella covers in pre-cut triangular form	0	0	0	0
63079040	- - Surgical masks	0	0	0	0
63079061	- - - Suitable for industrial use	0	0	0	0
63079069	- - - Other	0	0	0	0
63079070	- - Fans and handscreens	0	0	0	0
63079090	- - Other	5	0	0	0
63080000	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	0	0	0	0
64011000	- Footwear incorporating a protective metal toe-cap	0	0	0	0
64019200	- - Covering the ankle but not covering the knee	0	0	0	0
64019900	- - Other	0	0	0	0
64021200	- - Ski-boots, cross-country ski footwear and snowboard boots	0	0	0	0
64021910	- - - Wrestling footwear	0	0	0	0
64021990	- - - Other	0	0	0	0
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	0	0	0	0
64029110	- - - Diving boots	0	0	0	0
64029191	- - - - Incorporating a protective metal toe-cap	0	0	0	0
64029199	- - - - Other	10	0	0	0
64029910	- - - Incorporating a protective metal toe-cap	0	0	0	0
64029990	- - - Other	0	0	0	0
64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	0	0	0	0
64031910	- - - Fitted with spikes, cleats or the like	0	0	0	0
64031920	- - - Riding boots or bowling shoes	0	0	0	0
64031930	- - - Footwear for wrestling, weight-lifing or gymnastics	0	0	0	0
64031990	- - - Other	0	0	0	0
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
64034000	- Other footwear, incorporating a protective metal toe-cap	0	0	0	0
64035100	- - Covering the ankle	0	0	0	0
64035900	- - Other	0	0	0	0
64039100	- - Covering the ankle	0	0	0	0
64039900	- - Other	0	0	0	0
64041110	- - - Fitted with spikes, cleats or the like	0	0	0	0
64041120	- - - Footwear for wrestling, weight-lifing or gymnastics	0	0	0	0
64041190	- - - Other	0	0	0	0
64041900	- - Other	0	0	0	0
64042000	- Footwear with outer soles of leather or composition leather	0	0	0	0
64051000	- With uppers of leather or composition leather	0	0	0	0
64052000	- With uppers of textile materials	0	0	0	0
64059000	- Other	0	0	0	0
64061010	- - Metal toe-caps	0	0	0	0
64061090	- - Other	5	5	5	0
64069010	- - Of wood	0	0	0	0
64069021	- - - Of iron or steel	0	0	0	0
64069029	- - - Other	0	0	0	0
64069031	- - - In-soles	5	5	5	0
64069032	- - - Complete soles	0	0	0	0
64069039	- - - Other	5	0	0	0
64069091	- - - Gaiters, leggings and similar articles and parts thereof	0	0	0	0
64069099	- - - Other	5	5	5	0
65010000	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	0	0	0	0
65020000	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	0	0	0	0
65040000	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	0	0	0	0
65050010	- Headgear of a kind used for religious purposes	0	0	0	0
65050020	- Hair-nets	0	0	0	0
65050090	- Other	0	0	0	0
65061010	- - Helmets for motorcyclists	0	0	0	0
65061020	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	0	0	0	0
65061030	- - Steel helmets	0	0	0	0
65061040	- - Water-polo headgear	0	0	0	0
65061090	- - Other	0	0	0	0
65069100	- - Of rubber or of plastics	0	0	0	0
65069910	- - - Of furskin	0	0	0	0
65069990	- - - Other	0	0	0	0
65070000	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	10	10	10	0
66011000	- Garden or similar umbrellas	0	0	0	0
66019100	- - Having a telescopic shaft	0	0	0	0
66019900	- - Other	0	0	0	0
66020000	**Walking-sticks, seat-sticks, whips, riding-crops and**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	the like.				
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	5	0	0	0
66039010	- - For articles of heading 66.01	0	0	0	0
66039020	- - For articles of heading 66.02	0	0	0	0
67010000	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	5	5	5	0
67021000	- Of plastics	0	0	0	0
67029010	- - Of paper	0	0	0	0
67029020	- - Of textile materials	0	0	0	0
67029090	- - Other	0	0	0	0
67030000	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	0	0	0	0
67041100	- - Complete wigs	0	0	0	0
67041900	- - Other	0	0	0	0
67042000	- Of human hair	0	0	0	0
67049000	- Of other materials	0	0	0	0
68010000	**Setts, curbstones and flagstones, of natural stone (except slate).**	0	0	0	0
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	0	0	0	0
68022100	- - Marble, travertine and alabaster	0	0	0	0
68022300	- - Granite	0	0	0	0
68022910	- - - Other calcareous stone	0	0	0	0
68022990	- - - Other	0	0	0	0
68029110	- - - Marble	0	0	0	0
68029190	- - - Other	0	0	0	0
68029200	- - Other calcareous stone	0	0	0	0
68029300	- - Granite	0	0	0	0
68029900	- - Other stone	0	0	0	0
68030000	**Worked slate and articles of slate or of agglomerated slate.**	0	0	0	0
68041000	- Millstones and grindstones for milling, grinding or pulping	0	0	0	0
68042100	- - Of agglomerated synthetic or natural diamond	0	0	0	0
68042200	- - Of other agglomerated abrasives or of ceramics	0	0	0	0
68042300	- - Of natural stone	0	0	0	0
68043000	- Hand sharpening or polishing stones	0	0	0	0
68051000	- On a base of woven textile fabric only	5	5	5	0
68052000	- On a base of paper or paperboard only	5	5	5	0
68053000	- On a base of other materials	0	0	0	0
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	0	0	0	0
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
68069000	- Other	0	0	0	0
68071000	- In rolls	0	0	0	0
68079010	- - Tiles	0	0	0	0
68079090	- - Other	0	0	0	0
68080010	- Roofing tiles, panels, boards, blocks and similar articles	0	0	0	0
68080090	- Other	0	0	0	0
68091100	- - Faced or reinforced with paper or paperboard only	0	0	0	0
68091910	- - - Tiles	0	0	0	0
68091990	- - - Other	5	0	0	0
68099010	- - Dental moulds of plaster	0	0	0	0
68099090	- - Other	0	0	0	0
68101100	- - Building blocks and bricks	5	0	0	0
68101910	- - - Tiles	0	0	0	0
68101990	- - - Other	0	0	0	0
68109900	- - Other	0	0	0	0
68114010	- - Corrugated sheets	0	0	0	0
68114021	- - - Floor or wall tiles containing plastics	0	0	0	0
68114029	- - - Other	0	0	0	0
68114030	- - Tubes or pipes	0	0	0	0
68114040	- - Tube or pipe fittings	0	0	0	0
68114090	- - Other	0	0	0	0
68118100	- - Corrugated sheets	0	0	0	0
68118210	- - - Floor or wall tiles containing plastics	0	0	0	0
68118290	- - - Other	0	0	0	0
68118910	- - - Tubes or pipes	0	0	0	0
68118920	- - - Tube or pipe fittings	0	0	0	0
68118990	- - - Other	5	0	0	0
68128020	- - Clothing	0	0	0	0
68128030	- - Paper, millboard and felt	0	0	0	0
68128040	- - Floor or wall tiles	0	0	0	0
68128050	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	0	0	0	0
68128090	- - Other	0	0	0	0
68129110	- - - Clothing	0	0	0	0
68129190	- - - Other	0	0	0	0
68129200	- - Paper, millboard and felt	0	0	0	0
68129300	- - Compressed asbestos fibre jointing, in sheets or rolls	0	0	0	0
68129911	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	0	0	0	0
68129919	- - - - Other	0	0	0	0
68129920	- - - Floor or wall tiles	0	0	0	0
68129990	- - - Other	0	0	0	0
68132010	- - Brake linings and pads	0	0	0	0
68132090	- - Other	0	0	0	0
68138100	- - Brake linings and pads	0	0	0	0
68138900	- - Other	0	0	0	0
68141000	- Plates, sheets and strips of agglomerated or	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	reconstituted mica, whether or not on a support				
68149000	- Other	5	0	0	0
68151010	- - Yarn or thread	0	0	0	0
68151020	- - Bricks, paving slabs, floor tiles and similar articles	0	0	0	0
68151091	- - - Carbon fibres	5	5	5	0
68151099	- - - Other	5	0	0	0
68152000	- Articles of peat	0	0	0	0
68159100	- - Containing magnesite, dolomite or chromite	0	0	0	0
68159900	- - Other	0	0	0	0
69010000	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	0	0	0	0
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	0	0	0	0
69022000	- Containing by weight more than 50% of alumina (AI_2O_3), of silica (SiO_2) or of a mixture or compound of these products	0	0	0	0
69029000	- Other	0	0	0	0
69031000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	0	0	0	0
69032000	- Containing by weight more than 50% of alumina (AI_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	0	0	0	0
69039000	- Other	0	0	0	0
69041000	- Building bricks	10	10	10	0
69049000	- Other	10	10	10	0
69051000	- Roofing tiles	0	0	0	0
69059000	- Other	0	0	0	0
69060000	**Ceramic pipes, conduits, guttering and pipe fittings.**	0	0	0	0
69071010	- - Paving, hearth or wall tiles	0	0	0	0
69071090	- - Other	10	10	10	0
69079010	- - Paving, hearth or wall tiles	10	10	10	0
69079020	- - Lining tiles of a kind used for grinding mills	0	0	0	0
69079090	- - Other	10	10	10	0
69081010	- - Paving, hearth or wall tiles	10	10	10	0
69081090	- - Other	0	0	0	0
69089011	- - - Paving, hearth or wall tiles	10	10	10	0
69089019	- - - Other	10	10	10	0
69089091	- - - Paving, hearth or wall tiles	10	10	10	0
69089099	- - - Other	10	10	10	0
69091100	- - Of porcelain or china	0	0	0	0
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	0	0	0
69091900	- - Other	0	0	0	0
69099000	- Other	0	0	0	0
69101000	- Of porcelain or china	10	10	10	0
69109000	- Other	10	0	0	0
69131010	- - Ornamental cigarette boxes and ashtrays	0	0	0	0
69131090	- - Other	10	10	10	0
69139010	- - Ornamental cigarette boxes and ashtrays	0	0	0	0
69139090	- - Other	0	0	0	0
69141000	- Of porcelain or china	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
69149000	- Other	10	10	10	0
70010000	**Cullet and other waste and scrap of glass; glass in the mass.**	0	0	0	0
70021000	- Balls	0	0	0	0
70022000	- Rods	0	0	0	0
70023110	- - - Of a kind used to manufacture vacuum tubes	0	0	0	0
70023190	- - - Other	0	0	0	0
70023210	- - - Of a kind used to manufacture vacuum tubes	0	0	0	0
70023220	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5	0	0	0
70023290	- - - Other	0	0	0	0
70023910	- - - Of a kind used to manufacture vacuum tubes	0	0	0	0
70023920	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	0	0	0	0
70023990	- - - Other	0	0	0	0
70031210	- - - Optical glass, not optically worked	0	0	0	0
70031910	- - - Optical glass, not optically worked	0	0	0	0
70042010	- - Optical glass, not optically worked	0	0	0	0
70049010	- - Optical glass, not optically worked	0	0	0	0
70051010	- - Optical glass, not optically worked	0	0	0	0
70052110	- - - Optical glass, not optically worked	0	0	0	0
70052910	- - - Optical glass, not optically worked	0	0	0	0
70060010	- Optical glass, not optically worked	0	0	0	0
70071120	- - - Suitable for aircraft or spacecraft of Chapter 88	0	0	0	0
70071130	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	0	0	0	0
70071140	- - - Suitable for vessels of Chapter 89	0	0	0	0
70071910	- - - Suitable for machinery of heading 84.29 or 84.30	0	0	0	0
70071990	- - - Other	0	0	0	0
70072120	- - - Suitable for aircraft or spacecraft of Chapter 88	0	0	0	0
70072130	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	0	0	0	0
70072140	- - - Suitable for vessels of Chapter 89	0	0	0	0
70072910	- - - Suitable for machinery of heading 84.29 or 84.30	0	0	0	0
70072990	- - - Other	0	0	0	0
70101000	- Ampoules	0	0	0	0
70102000	- Stoppers, lids and other closures	0	0	0	0
70109010	- - Carboys and demijohns	0	0	0	0
70109040	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	0	0	0	0
70109090	- - Other	0	0	0	0
70111010	- - Stems	0	0	0	0
70111090	- - Other	0	0	0	0
70112000	- For cathode-ray tubes	0	0	0	0
70119000	- Other	0	0	0	0
70139100	- - Of lead crystal	0	0	0	0
70140010	- Of a kind suitable for use in motor vehicles	0	0	0	0
70140090	- Other	0	0	0	0
70151000	- Glasses for corrective spectacles	0	0	0	0
70159010	- - Clock or watch glasses	0	0	0	0
70159090	- - Other	0	0	0	0
70171010	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	production of semiconductor wafers				
70171090	- - Other	0	0	0	0
70172000	- Of other glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of $0^{o}C$ to $300^{o}C$	0	0	0	0
70179000	- Other	0	0	0	0
70182000	- Glass microspheres not exceeding 1 mm in diameter	0	0	0	0
70189000	- Other:				
7018900010	'- - Glass eyes	0	0	0	0
70191100	- - Chopped strands, of a length of not more than 50 mm	0	0	0	0
70191200	- - Rovings	0	0	0	0
70191910	- - - Yarn	0	0	0	0
70191990	- - - Other	0	0	0	0
70193100	- - Mats	0	0	0	0
70193200	- - Thin sheets (voiles)	0	0	0	0
70193910	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	0	0	0	0
70193990	- - - Other	5	5	5	0
70194000	- Woven fabrics of rovings	0	0	0	0
70195100	- - Of a width not exceeding 30 cm	0	0	0	0
70195200	- - 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	0	0	0	0
70195900	- - Other	0	0	0	0
70199010	- - Glass fibres (including glass wool)	0	0	0	0
70199090	- - Other	0	0	0	0
70200011	- - Of a kind used for the manufacture of acrylic goods	0	0	0	0
70200019	- - Other	0	0	0	0
70200020	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0	0	0
70200040	- Evacuated tubes for solar energy collectors	0	0	0	0
70200091	- - Blinds	0	0	0	0
70200099	- - Other	0	0	0	0
71011000	- Natural pearls	0	0	0	0
71012100	- - Unworked	0	0	0	0
71012200	- - Worked	0	0	0	0
71021000	- Unsorted	0	0	0	0
71022100	- - Unworked or simply sawn, cleaved or bruted	0	0	0	0
71022900	- - Other	0	0	0	0
71023100	- - Unworked or simply sawn, cleaved or bruted	0	0	0	0
71023900	- - Other	0	0	0	0
71031010	- - Rubies	0	0	0	0
71031020	- - Jade (nephrite and jadeite)	0	0	0	0
71031090	- - Other	0	0	0	0
71039110	- - - Rubies	0	0	0	0
71039190	- - - Other	0	0	0	0
71039900	- - Other	0	0	0	0
71041010	- - Unworked	0	0	0	0
71041020	- - Worked	0	0	0	0
71042000	- Other, unworked or simply sawn or roughly shaped	0	0	0	0
71049000	- Other	0	0	0	0
71051000	- Of diamonds	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
71059000	- Other	0	0	0	0
71061000	- Powder	0	0	0	0
71069100	- - Unwrought	0	0	0	0
71069200	- - Semi-manufactured	0	0	0	0
71070000	**Base metals clad with silver, not further worked than semi-manufactured.**	0	0	0	0
71081100	- - Powder	0	0	0	0
71081200	- - Other unwrought forms	0	0	0	0
71081300	- - Other semi-manufactured forms	0	0	0	0
71082000	- Monetary	0	0	0	0
71090000	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	0	0	0	0
71101100	- - Unwrought or in powder form	0	0	0	0
71101900	- - Other	0	0	0	0
71102100	- - Unwrought or in powder form	0	0	0	0
71102900	- - Other	0	0	0	0
71103100	- - Unwrought or in powder form	0	0	0	0
71103900	- - Other	0	0	0	0
71104100	- - Unwrought or in powder form	0	0	0	0
71104900	- - Other	0	0	0	0
71110010	- Silver or gold, clad with platinum	0	0	0	0
71110090	- Other	0	0	0	0
71123000	- Ash containing precious metal or precious metal compounds	0	0	0	0
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	0	0	0
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	0	0	0
71129910	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	0	0	0	0
71129990	- - - Other	0	0	0	0
71131110	- - - Parts	0	0	0	0
71131190	- - - Other	0	0	0	0
71131910	- - - Parts	10	10	10	0
71131990	- - - Other	0	0	0	0
71132010	- - Parts	0	0	0	0
71132090	- - Other	0	0	0	0
71141100	- - Of silver, whether or not plated or clad with other precious metal	0	0	0	0
71141900	- - Of other precious metal, whether or not plated or clad with precious metal	0	0	0	0
71142000	- Of base metal clad with precious metal	0	0	0	0
71151000	- Catalysts in the form of wire cloth or grill, of platinum	0	0	0	0
71159010	- - Of gold or silver	0	0	0	0
71159020	- - Of metal clad with gold or silver	0	0	0	0
71159090	- - Other	0	0	0	0
71161000	- Of natural or cultured pearls	0	0	0	0
71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	0	0	0	0
71171110	- - - Parts	0	0	0	0
71171190	- - - Other	0	0	0	0
71171910	- - - Bangles	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
71171920	- - - Other imitation jewellery	0	0	0	0
71171990	- - - Parts	0	0	0	0
71179011	- - - Wholly of plastics or glass	0	0	0	0
71179012	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	0	0	0	0
71179013	- - - Wholly of porcelain or china	0	0	0	0
71179019	- - - Other	0	0	0	0
71179021	- - - Wholly of plastics or glass	0	0	0	0
71179022	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	0	0	0	0
71179023	- - - Wholly of porcelain or china	0	0	0	0
71179029	- - - Other	0	0	0	0
71179091	- - - Wholly of plastics or glass	0	0	0	0
71179092	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	0	0	0	0
71179093	- - - Wholly of porcelain or china	0	0	0	0
71179099	- - - Other	0	0	0	0
71181010	- - Silver coin	0	0	0	0
71181090	- - Other	0	0	0	0
71189010	- - Gold coin, whether or not legal tender	0	0	0	0
71189020	- - Silver coin, being legal tender	0	0	0	0
71189090	- - Other	0	0	0	0
72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0	0	0	0
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	0	0	0
72015000	- Alloy pig iron; spiegeleisen	0	0	0	0
72021100	- - Containing by weight more than 2% of carbon	0	0	0	0
72021900	- - Other	0	0	0	0
72022100	- - Containing by weight more than 55% of silicon	0	0	0	0
72022900	- - Other	0	0	0	0
72023000	- Ferro-silico-manganese	0	0	0	0
72024100	- - Containing by weight more than 4% of carbon	0	0	0	0
72024900	- - Other	0	0	0	0
72025000	- Ferro-silico-chromium	0	0	0	0
72026000	- Ferro-nickel	0	0	0	0
72027000	- Ferro-molybdenum	0	0	0	0
72028000	- Ferro-tungsten and ferro-silico-tungsten	0	0	0	0
72029100	- - Ferro-titanium and ferro-silico-titanium	0	0	0	0
72029200	- - Ferro-vanadium	0	0	0	0
72029300	- - Ferro-niobium	0	0	0	0
72029900	- - Other	0	0	0	0
72031000	- Ferrous products obtained by direct reduction of iron ore	0	0	0	0
72039000	- Other	0	0	0	0
72041000	- Waste and scrap of cast iron	0	0	0	0
72042100	- - Of stainless steel	0	0	0	0
72042900	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
72043000	- Waste and scrap of tinned iron or steel	0	0	0	0
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	0	0	0
72044900	- - Other	0	0	0	0
72045000	- Remelting scrap ingots	0	0	0	0
72051000	- Granules	0	0	0	0
72052100	- - Of alloy steel	0	0	0	0
72052900	- - Other	0	0	0	0
72061010	- - Containing by weight more than 0.6% of carbon	0	0	0	0
72061090	- - Other	0	0	0	0
72069000	- Other	0	0	0	0
72071900	- - Other	5	5	5	0
72072010	- - - Slabs	0	0	0	0
72072021	- - - - Blocks roughly shaped by forging; sheet bars	0	0	0	0
72072091	- - - Slabs	0	0	0	0
72072092	- - - - Blocks roughly shaped by forging; sheet bars	0	0	0	0
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	0	0	0	0
72082500	- - Of a thickness of 4.75 mm or more	0	0	0	0
72082600	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72082710	- - - Of a thickness of less than 2 mm	0	0	0	0
72082790	- - - Other	0	0	0	0
72083700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0	0
72083800	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72083900	- - Of a thickness of less than 3 mm	0	0	0	0
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	0	0	0
72085100	- - Of a thickness exceeding 10 mm	0	0	0	0
72085200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0	0
72085300	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72089000	- Other	0	0	0	0
72102010	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72102090	- - Other	0	0	0	0
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	0	0	0	0
72107010	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72107090	- - Other	0	0	0	0
72109010	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72109090	- - Other	0	0	0	0
72111310	- - - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	0	0	0	0
72111390	- - - Other	0	0	0	0
72112310	- - - Corrugated	0	0	0	0
72112320	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72112330	- - - Other, of a thickness of 0.17 mm or less	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
72112390	- - - Other	0	0	0	0
72112910	- - - Corrugated	0	0	0	0
72112920	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72112930	- - - Other, of a thickness of 0.17 mm or less	0	0	0	0
72112990	- - - Other	0	0	0	0
72119010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72119020	- - Corrugated, containing by weight less than 0.6% of carbon	0	0	0	0
72119030	- - Other, of a thickness of 0.17 mm or less	0	0	0	0
72119090	- - Other	0	0	0	0
72121010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72121091	- - - Containing by weight less than 0.6% of carbon	0	0	0	0
72121099	- - - Other	0	0	0	0
72122010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72122020	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72122090	- - Other	0	0	0	0
72123010	- - Hoop and strip, of a width not exceeding 400 mm	5	5	5	0
72123020	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72123091	- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon	0	0	0	0
72123099	- - - Other	5	5	5	0
72124010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72124020	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72124090	- - Other	0	0	0	0
72125011	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72125012	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72125019	- - - Other	0	0	0	0
72125021	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72125022	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72125029	- - - Other	0	0	0	0
72125091	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72125092	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72125099	- - - Other	0	0	0	0
72126010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72126020	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0	0
72126090	- - Other	0	0	0	0
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process				
7213100090	- - Other	0	0	0	0
72132000	- Other, of free-cutting steel	0	0	0	0
72139190	- - - Other	5	5	5	0
72139990	- - - Other	5	5	5	0
72143000	- Other, of free-cutting steel	0	0	0	0
72149110	- - - Containing by weight less than 0.6% of carbon	0	0	0	0
72149120	- - - Containing by weight 0.6% or more of carbon	0	0	0	0
72151000	- Of free-cutting steel, not further worked than cold-	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	formed or cold-finished				
72162200	- - T sections	0	0	0	0
72171022	- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0	0	0	0
72171029	- - - Other	0	0	0	0
72171031	- - - Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0	0	0	0
72171039	- - - Other	0	0	0	0
72172020	- - Containing by weight 0.25% or more but less than 0.45% of carbon	0	0	0	0
72172091	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	0	0	0	0
72172099	- - - Other	0	0	0	0
72173021	- - - Plated or coated with tin	0	0	0	0
72173029	- - - Other	0	0	0	0
72173031	- - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	0	0	0	0
72173032	- - - Other, plated or coated with tin	0	0	0	0
72173039	- - - Other	0	0	0	0
72179010	- - Containing by weight less than 0.25% of carbon	0	0	0	0
72179090	- - Other	0	0	0	0
72181000	- Ingots and other primary forms	0	0	0	0
72189100	- - Of rectangular (other than square) cross-section	0	0	0	0
72189900	- - Other	0	0	0	0
72191100	- - Of a thickness exceeding 10 mm	0	0	0	0
72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0	0
72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72191400	- - Of a thickness of less than 3 mm	0	0	0	0
72192100	- - Of a thickness exceeding 10 mm	0	0	0	0
72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0	0
72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72192400	- - Of a thickness of less than 3 mm	0	0	0	0
72193100	- - Of a thickness of 4.75 mm or more	0	0	0	0
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0	0
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	0	0	0	0
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	0	0	0
72193500	- - Of a thickness of less than 0.5 mm	0	0	0	0
72199000	- Other	0	0	0	0
72201110	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72201190	- - - Other	0	0	0	0
72201210	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72201290	- - - Other	0	0	0	0
72202010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72202090	- - Other	0	0	0	0
72209010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72209090	- - Other	0	0	0	0
72210000	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
72221100	- - Of circular cross-section	0	0	0	0
72221900	- - Other	0	0	0	0
72222010	- - Of circular cross-section	0	0	0	0
72222090	- - Other	0	0	0	0
72223010	- - Of circular cross-section	0	0	0	0
72223090	- - Other	0	0	0	0
72224010	- - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
72224090	- - Other	0	0	0	0
72230000	**Wire of stainless steel.**	0	0	0	0
72241000	- Ingots and other primary forms	0	0	0	0
72249000	- Other	0	0	0	0
72251100	- - Grain-oriented	0	0	0	0
72251900	- - Other	0	0	0	0
72253010	- - Of high speed steel	0	0	0	0
72253090	- - Other	0	0	0	0
72254010	- - Of high speed steel	0	0	0	0
72254090	- - Other	0	0	0	0
72255010	- - Of high speed steel	0	0	0	0
72255090	- - Other	0	0	0	0
72259110	- - - Of high speed steel	0	0	0	0
72259190	- - - Other	0	0	0	0
72259210	- - - Of high speed steel	0	0	0	0
72259290	- - - Other	0	0	0	0
72259910	- - - Of high speed steel	0	0	0	0
72259990	- - - Other	0	0	0	0
72261110	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72261190	- - - Other	0	0	0	0
72261910	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72261990	- - - Other	0	0	0	0
72262010	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72262090	- - Other	0	0	0	0
72269110	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72269190	- - - Other	0	0	0	0
72269210	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0	0
72269290	- - - Other	0	0	0	0
72269911	- - - - Plated or coated with zinc	0	0	0	0
72269919	- - - - Other	0	0	0	0
72269991	- - - - Plated or coated with zinc	0	0	0	0
72269999	- - - - Other	0	0	0	0
72271000	- Of high speed steel	0	0	0	0
72272000	- Of silico-manganese steel	0	0	0	0
72279000	- Other	0	0	0	0
72281010	- - Of circular cross-section	0	0	0	0
72281090	- - Other	0	0	0	0
72282011	- - - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
72282019	- - - Other	0	0	0	0
72282091	- - - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
72282099	- - - Other	0	0	0	0
72283010	- - Of circular cross-section	0	0	0	0
72283090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
72284010	- - Of circular cross-section	0	0	0	0
72284090	- - Other	0	0	0	0
72285010	- - Of circular cross-section	0	0	0	0
72285090	- - Other	0	0	0	0
72286010	- - Of circular cross-section	0	0	0	0
72286090	- - Other	0	0	0	0
72287010	- - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0	0
72287090	- - Other	0	0	0	0
72288011	- - - Of circular cross-section	0	0	0	0
72288019	- - - Other	0	0	0	0
72288090	- - Other	0	0	0	0
72292000	- Of silico-manganese steel	0	0	0	0
72299010	- - Of high speed steel	0	0	0	0
72299090	- - Other	0	0	0	0
73011000	- Sheet piling	0	0	0	0
73012000	- Angles, shapes and sections	0	0	0	0
73021000	- Rails	0	0	0	0
73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	0	0	0	0
73024000	- Fish-plates and sole plates	0	0	0	0
73029010	- - Sleepers (cross-ties)	0	0	0	0
73029090	- - Other	0	0	0	0
73030011	- - Hubless tubes and pipes	5	5	5	0
73030019	- - Other	5	0	0	0
73030090	- Other	0	0	0	0
73041100	- - Of stainless steel	0	0	0	0
73041900	- - Other	0	0	0	0
73042200	- - Drill pipe of stainless steel	0	0	0	0
73042300	- - Other drill pipe	0	0	0	0
73042400	- - Other, of stainless steel	0	0	0	0
73042900	- - Other	0	0	0	0
73043110	- - - Drillrod casing and tubing with pin and box threads	0	0	0	0
73043120	- - - High-pressure pipe	0	0	0	0
73043140	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	0	0	0	0
73043190	- - - Other	0	0	0	0
73043920	- - - High-pressure pipe	0	0	0	0
73043940	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	5	5	5	0
73043990	- - - Other	0	0	0	0
73044100	- - Cold-drawn or cold-rolled (cold-reduced)	0	0	0	0
73044900	- - Other	0	0	0	0
73045110	- - - Drillrod casing and tubing with pin and box threads	0	0	0	0
73045190	- - - Other	0	0	0	0
73045900	- - Other	0	0	0	0
73049010	- - High-pressure pipe	0	0	0	0
73049030	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
73049090	- - Other	0	0	0	0
73051100	- - Longitudinally submerged arc welded	0	0	0	0
73051210	- - - Electric resistance welded (ERW)	0	0	0	0
73051290	- - - Other	0	0	0	0
73051910	- - - Spiral or helical submerged arc welded	0	0	0	0
73051990	- - - Other	5	5	5	0
73052000	- Casing of a kind used in drilling for oil or gas	0	0	0	0
73053110	- - - Stainless steel pipes and tubes	0	0	0	0
73053190	- - - Other	0	0	0	0
73053910	- - - High-pressure pipe	0	0	0	0
73053990	- - - Other	5	5	5	0
73059000	- Other	0	0	0	0
73061110	- - - Longitudinally electric resistance welded (ERW)	0	0	0	0
73061120	- - - Spiral or helical submerged arc welded	0	0	0	0
73061190	- - - Other	0	0	0	0
73061910	- - - Longitudinally electric resistance welded (ERW)	0	0	0	0
73061920	- - - Spiral or helical submerged arc welded	0	0	0	0
73061990	- - - Other	0	0	0	0
73062100	- - Welded, of stainless steel	0	0	0	0
73062900	- - Other	0	0	0	0
73063010	- - Boiler tubes	5	5	5	0
73063020	- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	0	0	0	0
73063030	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	0	0	0	0
73063040	- - High-pressure pipe	0	0	0	0
73063090	- - Other				
7306309010	- - - Of internal diameter of 12.5 mm or more and external diameter 140 mm or more	5	5	5	0
73064010	- - Boiler tubes	0	0	0	0
73064020	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	0	0	0	0
73064030	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	0	0	0	0
73064090	- - Other	0	0	0	0
73065010	- - Boiler tubes	0	0	0	0
73065090	- - Other	0	0	0	0
73066100	- - Of square or rectangular cross-section	0	0	0	0
73066900	- - Of other non-circular cross-section	0	0	0	0
73069010	- - Copper brazed pipes and tubes	0	0	0	0
73069090	- - Other	0	0	0	0
73071110	- - - Hubless tube or pipe fittings	0	0	0	0
73071190	- - - Other	0	0	0	0
73071900	- - Other	0	0	0	0
73072110	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73072190	- - - Other	0	0	0	0
73072210	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73072290	- - - Other	0	0	0	0
73072310	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73072390	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
73072910	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73072990	- - - Other	0	0	0	0
73079110	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73079190	- - - Other	0	0	0	0
73079210	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73079290	- - - Other	0	0	0	0
73079310	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73079390	- - - Other	0	0	0	0
73079910	- - - Having an internal diameter of less than 15 cm	0	0	0	0
73079990	- - - Other	0	0	0	0
73081010	- - Prefabricated modular type joined by shear connectors	0	0	0	0
73081090	- - Other	0	0	0	0
73082011	- - - Prefabricated modular type joined by shear connectors	0	0	0	0
73082019	- - - Other	0	0	0	0
73082021	- - - Prefabricated modular type joined by shear connectors	0	0	0	0
73082029	- - - Other	0	0	0	0
73084010	- - Prefabricated modular type joined by shear connectors	0	0	0	0
73084090	- - Other	0	0	0	0
73089020	- - Prefabricated modular type joined by shear connectors	5	5	5	0
73089040	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	0	0	0	0
73089060	- - Perforated cable trays	5	5	5	0
73089092	- - - Guardrails	5	5	5	0
73089099	- - - Other:				
7308909910	- - - - Frameworks for workshop and store-house	5	5	5	0
73090011	- - Lined or heat-insulated	0	0	0	0
73090019	- - Other	0	0	0	0
73090091	- - Lined or heat-insulated	0	0	0	0
73090099	- - Other	0	0	0	0
73101010	- - Of tinplate	0	0	0	0
73101090	- - Other	5	5	5	0
73102110	- - - Of a capacity of less than 1 l	0	0	0	0
73102191	- - - - Of tinplate	0	0	0	0
73102199	- - - - Other	5	5	5	0
73102910	- - - Of a capacity of less than 1 l	0	0	0	0
73102991	- - - - Of tinplate	0	0	0	0
73102999	- - - - Other	5	5	5	0
73110021	- - Of a capacity of less than 30 l	0	0	0	0
73110022	- - Of a capacity of 30 l or more, but less than 110 l	0	0	0	0
73110029	- - Other	0	0	0	0
73110093	- - Of a capacity of less than 30 l	0	0	0	0
73110094	- - Of a capacity of 30 l or more, but less than 110 l	0	0	0	0
73110099	- - Other	0	0	0	0
73121010	- - Locked coils, flattened strands and non-rotating wire ropes	0	0	0	0
73121020	- - Plated or coated with brass and of a diameter not exceeding 3 mm	0	0	0	0
73121091	- - - Prestressing steel strand	0	0	0	0
73121099	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
73129000	- Other	0	0	0	0
73130000	**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**	0	0	0	0
73141200	- - Endless bands for machinery, of stainless steel	0	0	0	0
73141400	- - Other woven cloth, of stainless steel	0	0	0	0
73141910	- - - Endless bands for machinery other than of stainless steel	0	0	0	0
73141990	- - - Other	5	5	5	0
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	0	0	0	0
73143100	- - Plated or coated with zinc	0	0	0	0
73143900	- - Other	0	0	0	0
73144100	- - Plated or coated with zinc	0	0	0	0
73144200	- - Coated with plastics	0	0	0	0
73144900	- - Other	5	5	5	0
73145000	- Expanded metal	0	0	0	0
73151191	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	0	0	0	0
73151199	- - - - Other	0	0	0	0
73151210	- - - Bicycle or motorcycle chain	0	0	0	0
73151290	- - - Other	0	0	0	0
73151990	- - - Other	0	0	0	0
73152000	- Skid chain	0	0	0	0
73158100	- - Stud-link	0	0	0	0
73158200	- - Other, welded link	0	0	0	0
73158990	- - - Other	0	0	0	0
73159090	- - Other	0	0	0	0
73160000	**Anchors, grapnels and parts thereof, of iron or steel.**	0	0	0	0
73170010	- Wire nails	0	0	0	0
73170020	- Staples	0	0	0	0
73170090	- Other	5	5	5	0
73181100	- - Coach screws	0	0	0	0
73181200	- - Other wood screws:				
7318120010	- - - Of an external diameter not exceeding 16 mm	0	0	0	0
73181300	- - Screw hooks and screw rings	0	0	0	0
73181400	- - Self-tapping screws:				
7318140010	- - - Of an external diameter not exceeding 16 mm	5	5	5	0
73181600	- - Nuts:				
7318160010	- - - Of an external diameter not exceeding 16 mm	5	5	5	0
73182100	- - Spring washers and other lock washers	5	5	5	0
73182200	- - Other washers	5	5	5	0
73182300	- - Rivets	5	5	5	0
73182400	- - Cotters and cotter-pins	5	5	5	0
73182900	- - Other	5	5	5	0
73194000	- Safety pins and other pins	0	0	0	0
73199010	- - Sewing, darning or embroidery needles	5	0	0	0
73199090	- - Other	5	5	5	0
73201011	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
73201019	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
73201090	- - Other	0	0	0	0
73202010	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	0	0	0	0
73202090	- - Other	0	0	0	0
73209010	- - Suitable for use on motor vehicles	0	0	0	0
73209090	- - Other	0	0	0	0
73211200	- - For liquid fuel	0	0	0	0
73211900	- - Other, including appliances for solid fuel	0	0	0	0
73218100	- - For gas fuel or for both gas and other fuels	0	0	0	0
73218200	- - For liquid fuel	0	0	0	0
73218900	- - Other, including appliances for solid fuel	0	0	0	0
73221100	- - Of cast iron	0	0	0	0
73221900	- - Other	0	0	0	0
73229000	- Other	0	0	0	0
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	0	0	0	0
73239110	- - - Kitchenware	0	0	0	0
73239120	- - - Ashtrays	0	0	0	0
73239190	- - - Other	0	0	0	0
73239200	- - Of cast iron, enamelled	0	0	0	0
73239310	- - - Kitchenware	5	5	5	0
73239320	- - - Ashtrays	0	0	0	0
73239390	- - - Other	5	5	5	0
73239400	- - Of iron (other than cast iron) or steel, enamelled	5	5	5	0
73239910	- - - Kitchenware	5	5	5	0
73239920	- - - Ashtrays	0	0	0	0
73239990	- - - Other	0	0	0	0
73241010	- - Kitchen sinks	10	10	10	0
73241090	- - Other	10	10	10	0
73249010	- - Flushing water closets or urinals (fixed type)	0	0	0	0
73249030	- - Bedpans and portable urinals	0	0	0	0
73249091	- - - Parts of kitchen sinks or bathtubs	10	10	10	0
73249093	- - - Parts of flushing water closets or urinals (fixed type)	0	0	0	0
73249099	- - - Other	10	10	10	0
73251020	- - Manhole covers, gratings and frames therefor	0	0	0	0
73251090	- - Other	5	5	5	0
73259100	- - Grinding balls and similar articles for mills	0	0	0	0
73259920	- - - Manhole covers, gratings and frames therefor	0	0	0	0
73259990	- - - Other	5	5	5	0
73261100	- - Grinding balls and similar articles for mills	0	0	0	0
73261900	- - Other	5	5	5	0
73262050	- - Poultry cages and the like	0	0	0	0
73262090	- - Other	5	5	5	0
73269010	- - Ships' rudders	0	0	0	0
73269030	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	5	0	0	0
73269060	- - Bunsen burners	0	0	0	0
73269091	- - - Cigarette cases and boxes	0	0	0	0
73269099	- - - Other				
7326909910	- - - - Latex spouts and latex cups	0	0	0	0
7326909920	- - - - Rat traps	0	0	0	0
74010000	**Copper mattes; cement copper (precipitated**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	copper).				
74020000	**Unrefined copper; copper anodes for electrolytic refining.**	0	0	0	0
74031100	- - Cathodes and sections of cathodes	0	0	0	0
74031200	- - Wire-bars	0	0	0	0
74031300	- - Billets	0	0	0	0
74031900	- - Other	0	0	0	0
74032100	- - Copper-zinc base alloys (brass)	0	0	0	0
74032200	- - Copper-tin base alloys (bronze)	0	0	0	0
74032900	- - Other copper alloys (other than master alloys of heading 74.05)	0	0	0	0
74040000	**Copper waste and scrap.**	0	0	0	0
74050000	**Master alloys of copper.**	0	0	0	0
74061000	- Powders of non-lamellar structure	0	0	0	0
74062000	- Powders of lamellar structure; flakes	0	0	0	0
74071030	- - Profiles	0	0	0	0
74071040	- - Bars and rods	0	0	0	0
74072100	- - Of copper-zinc base alloys (brass)	0	0	0	0
74072900	- - Other	0	0	0	0
74081900	- - Other	5	5	5	0
74082100	- - Of copper-zinc base alloys (brass)	0	0	0	0
74082200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
74082900	- - Other	0	0	0	0
74091100	- - In coils	0	0	0	0
74091900	- - Other	0	0	0	0
74092100	- - In coils	0	0	0	0
74092900	- - Other	0	0	0	0
74093100	- - In coils	0	0	0	0
74093900	- - Other	0	0	0	0
74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
74099000	- Of other copper alloys	0	0	0	0
74101100	- - Of refined copper	0	0	0	0
74101200	- - Of copper alloys	0	0	0	0
74102100	- - Of refined copper	0	0	0	0
74102200	- - Of copper alloys	0	0	0	0
74111000	- Of refined copper	0	0	0	0
74112100	- - Of copper-zinc base alloys (brass)	0	0	0	0
74112200	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0	0
74112900	- - Other	0	0	0	0
74121000	- Of refined copper	0	0	0	0
74122010	- - Of copper-zinc base alloys (brass)	0	0	0	0
74122090	- - Other	0	0	0	0
74130010	- Of a diameter not exceeding 28.28 mm	0	0	0	0
74130090	- Other	0	0	0	0
74151010	- - Nails	0	0	0	0
74151020	- - Staples	0	0	0	0
74151090	- - Other	0	0	0	0
74152100	- - Washers (including spring washers)	5	5	5	0
74152900	- - Other	5	5	5	0
74153310	- - - Screws	0	0	0	0
74153320	- - - Bolts and nuts	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
74153900	- - Other	5	5	5	0
74181010	- - Pot scourers and scouring or polishing pads, gloves and the like	0	0	0	0
74181030	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	0	0	0	0
74181090	- - Other	0	0	0	0
74182000	- Sanitary ware and parts thereof	0	0	0	0
74191000	- Chain and parts thereof	0	0	0	0
74199100	- - Cast, moulded, stamped or forged, but not further worked	0	0	0	0
74199931	- - - - For machinery	0	0	0	0
74199939	- - - - Other	0	0	0	0
74199940	- - - Springs	0	0	0	0
74199950	- - - Cigarette cases or boxes	0	0	0	0
74199960	- - - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	0	0	0	0
74199970	- - - Articles specially designed for use during religious rites	0	0	0	0
74199990	- - - Other	0	0	0	0
75011000	- Nickel mattes	0	0	0	0
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	0	0	0
75021000	- Nickel, not alloyed	0	0	0	0
75022000	- Nickel alloys	0	0	0	0
75030000	**Nickel waste and scrap.**	0	0	0	0
75040000	**Nickel powders and flakes.**	0	0	0	0
75051100	- - Of nickel, not alloyed	0	0	0	0
75051200	- - Of nickel alloys	0	0	0	0
75052100	- - Of nickel, not alloyed	0	0	0	0
75052200	- - Of nickel alloys	0	0	0	0
75061000	- Of nickel, not alloyed	0	0	0	0
75062000	- Of nickel alloys	0	0	0	0
75071100	- - Of nickel, not alloyed	0	0	0	0
75071200	- - Of nickel alloys	0	0	0	0
75072000	- Tube or pipe fittings	0	0	0	0
75081000	- Cloth, grill and netting, of nickel wire	0	0	0	0
75089030	- - Bolts and nuts	0	0	0	0
75089040	- - Other articles suitable for use in construction	0	0	0	0
75089050	- - Electroplating anodes, including those produced by electrolysis	0	0	0	0
75089090	- - Other	0	0	0	0
76011000	- Aluminium, not alloyed	0	0	0	0
76012000	- Aluminium alloys	0	0	0	0
76020000	**Aluminium waste and scrap.**	0	0	0	0
76031000	- Powders of non-lamellar structure	0	0	0	0
76032000	- Powders of lamellar structure; flakes	0	0	0	0
76041010	- - Bars and rods	0	0	0	0
76041090	- - Other	5	0	0	0
76042110	- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	0	0	0	0
76042190	- - - Other	0	0	0	0
76042910	- - - Extruded bars and rods	0	0	0	0
76042930	- - - Y-shaped profiles for zip fasteners, in coils	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
76042990	- - - Other	5	5	5	0
76051100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5	5	5	0
76051910	- - - Of a diameter not exceeding 0.0508 mm	0	0	0	0
76051990	- - - Other	5	5	5	0
76052100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	0	0	0	0
76052900	- - Other	0	0	0	0
76061110	- - - Plain or figured by rolling or pressing, not otherwise surface treated	0	0	0	0
76061210	- - - Can stock including end stock and tab stock, in coils	0	0	0	0
76061220	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	0	0	0	0
76061231	- - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	0	0	0	0
76061239	- - - - Other	0	0	0	0
76061290	- - - Other	0	0	0	0
76069100	- - Of aluminium, not alloyed	0	0	0	0
76069200	- - Of aluminium alloys	0	0	0	0
76071100	- - Rolled but not further worked	0	0	0	0
76071900	- - Other	0	0	0	0
76072000	- Backed	0	0	0	0
76081000	- Of aluminium, not alloyed	0	0	0	0
76082000	- Of aluminium alloys	0	0	0	0
76090000	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	0	0	0	0
76101000	- Doors, windows and their frames and thresholds for doors	5	5	5	0
76109020	- - Internal or external floating roofs for storage tanks	0	0	0	0
76109090	- - Other	0	0	0	0
76110000	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	0	0	0	0
76121000	- Collapsible tubular containers	0	0	0	0
76129010	- - Seamless containers of a kind suitable for fresh milk	0	0	0	0
76129090	- - Other	5	5	5	0
76130000	**Aluminium containers for compressed or liquefied gas.**	0	0	0	0
76141011	- - - Of a diameter not exceeding 25.3 mm	0	0	0	0
76141012	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	0	0	0	0
76141019	- - - Other	5	5	5	0
76141090	- - Other	0	0	0	0
76149011	- - - Of a diameter not exceeding 25.3 mm	0	0	0	0
76149012	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	0	0	0	0
76149019	- - - Other	0	0	0	0
76149090	- - Other	0	0	0	0
76151010	- - Pot scourers and scouring or polishing pads, gloves	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	and the like				
76151090	- - Other	10	10	10	0
76152020	- - Bedpans, urinals and chamber-pots	0	0	0	0
76152090	- - Other	10	0	0	0
76161010	- - Nails	5	0	0	0
76161020	- - Staples and hooks; bolts and nuts	0	0	0	0
76161090	- - Other	5	0	0	0
76169100	- - Cloth, grill, netting and fencing, of aluminium wire	0	0	0	0
76169920	- - - Ferrules of a kind suitable for use in the manufacture of pencils	0	0	0	0
76169930	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	0	0	0	0
76169940	- - - Bobbins, spools, reels and similar supports for textile yarn	0	0	0	0
76169960	- - - Spouts and cups of a kind used for latex collection	0	0	0	0
76169991	- - - - Cigarette cases or boxes; blinds	0	0	0	0
76169992	- - - - Expanded metal	0	0	0	0
76169999	- - - - Other	5	5	5	0
78011000	- Refined lead	0	0	0	0
78019100	- - Containing by weight antimony as the principal other element	0	0	0	0
78019900	- - Other	0	0	0	0
78020000	**Lead waste and scrap.**	0	0	0	0
78041100	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	0	0	0
78041900	- - Other	0	0	0	0
78042000	- Powders and flakes	0	0	0	0
78060020	- Bars, rods, profiles and wire	0	0	0	0
78060030	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	0	0	0
78060090	- Other	0	0	0	0
79011100	- - Containing by weight 99.99% or more of zinc	0	0	0	0
79011200	- - Containing by weight less than 99.99% of zinc	0	0	0	0
79012000	- Zinc alloys	0	0	0	0
79020000	**Zinc waste and scrap.**	0	0	0	0
79031000	- Zinc dust	0	0	0	0
79039000	- Other	0	0	0	0
79040000	**Zinc bars, rods, profiles and wire.**	0	0	0	0
79050030	- Foil of a thickness not exceeding 0.25 mm	0	0	0	0
79050090	- Other	0	0	0	0
79070030	- Gutters, roof capping, skylight frames and other fabricated building components	0	0	0	0
79070040	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0	0	0	0
79070091	- - Cigarette cases or boxes; ashtrays	0	0	0	0
79070092	- - Other household articles	0	0	0	0
79070099	- - Other	5	5	5	0
80011000	- Tin, not alloyed	0	0	0	0
80012000	- Tin alloys	0	0	0	0
80020000	**Tin waste and scrap.**	0	0	0	0
80030010	- Soldering bars	5	0	0	0
80030090	- Other	0	0	0	0
80070020	- Plates, sheets and strip, of a thickness exceeding 0.2	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	mm				
80070030	- 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; powders and flakes	0	0	0	0
80070040	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	0	0	0
80070091	- - Cigarette cases or boxes; ashtrays	0	0	0	0
80070092	- - Other household articles	0	0	0	0
80070099	- - Other	5	0	0	0
81011000	- Powders	0	0	0	0
81019400	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	0	0	0
81019600	- - Wire	0	0	0	0
81019700	- - Waste and scrap	0	0	0	0
81019910	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0	0	0	0
81019990	- - - Other	0	0	0	0
81021000	- Powders	0	0	0	0
81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	0	0	0
81029500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0	0	0
81029600	- - Wire	0	0	0	0
81029700	- - Waste and scrap	0	0	0	0
81029900	- - Other	0	0	0	0
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	0	0	0
81033000	- Waste and scrap	0	0	0	0
81039000	- Other	0	0	0	0
81041100	- - Containing at least 99.8% by weight of magnesium	0	0	0	0
81041900	- - Other	0	0	0	0
81042000	- Waste and scrap	0	0	0	0
81043000	- Raspings, turnings and granules, graded according to size; powders	0	0	0	0
81049000	- Other	0	0	0	0
81052010	- - Unwrought cobalt	0	0	0	0
81052090	- - Other	0	0	0	0
81053000	- Waste and scrap	0	0	0	0
81059000	- Other	0	0	0	0
81060010	- Unwrought bismuth; waste and scrap; powders	0	0	0	0
81060090	- Other	0	0	0	0
81072000	- Unwrought cadmium; powders	0	0	0	0
81073000	- Waste and scrap	0	0	0	0
81079000	- Other	0	0	0	0
81082000	- Unwrought titanium; powders	0	0	0	0
81083000	- Waste and scrap	0	0	0	0
81089000	- Other	0	0	0	0
81092000	- Unwrought zirconium; powders	0	0	0	0
81093000	- Waste and scrap	0	0	0	0
81099000	- Other	0	0	0	0
81101000	- Unwrought antimony; powders	0	0	0	0
81102000	- Waste and scrap	0	0	0	0
81109000	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
81110000	**Manganese and articles thereof, including waste and scrap.**	0	0	0	0
81121200	- - Unwrought; powders	0	0	0	0
81121300	- - Waste and scrap	0	0	0	0
81121900	- - Other	0	0	0	0
81122100	- - Unwrought; powders	0	0	0	0
81122200	- - Waste and scrap	0	0	0	0
81122900	- - Other	0	0	0	0
81125100	- - Unwrought; powders	0	0	0	0
81125200	- - Waste and scrap	0	0	0	0
81125900	- - Other	0	0	0	0
81129200	- - Unwrought; waste and scrap; powders	0	0	0	0
81129900	- - Other	0	0	0	0
81130000	**Cermets and articles thereof, including waste and scrap.**	0	0	0	0
82011000	- Spades and shovels	0	0	0	0
82013010	- - Hoes and rakes	0	0	0	0
82013090	- - Other	0	0	0	0
82014000	- Axes, bill hooks and similar hewing tools	0	0	0	0
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	0	0	0	0
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	0	0	0	0
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	0	0	0	0
82021000	- Hand saws	0	0	0	0
82022010	- - Blanks	0	0	0	0
82022090	- - Other	0	0	0	0
82023110	- - - Blanks	0	0	0	0
82023190	- - - Other	0	0	0	0
82023900	- - Other, including parts	0	0	0	0
82024000	- Chain saw blades	0	0	0	0
82029100	- - Straight saw blades, for working metal	0	0	0	0
82029910	- - - Straight saw blades	0	0	0	0
82029990	- - - Other	0	0	0	0
82031000	- Files, rasps and similar tools	0	0	0	0
82033000	- Metal cutting shears and similar tools	0	0	0	0
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	0	0	0
82041100	- - Non-adjustable	5	0	0	0
82041200	- - Adjustable	0	0	0	0
82042000	- Interchangeable spanner sockets, with or without handles	0	0	0	0
82051000	- Drilling, threading or tapping tools	0	0	0	0
82052000	- Hammers and sledge hammers	0	0	0	0
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	0	0	0	0
82054000	- Screwdrivers	0	0	0	0
82055110	- - - Flat irons	0	0	0	0
82055190	- - - Other	0	0	0	0
82055900	- - Other	0	0	0	0
82056000	- Blow lamps	0	0	0	0
82057000	- Vices, clamps and the like	5	0	0	0
82059000	- Other, including sets of articles of two or more	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	subheadings of this heading				
82060000	**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	5	0	0	0
82071300	- - With working part of cermets	0	0	0	0
82071900	- - Other, including parts	0	0	0	0
82072000	- Dies for drawing or extruding metal	0	0	0	0
82073000	- Tools for pressing, stamping or punching	0	0	0	0
82074000	- Tools for tapping or threading	0	0	0	0
82075000	- Tools for drilling, other than for rock drilling	0	0	0	0
82076000	- Tools for boring or broaching	0	0	0	0
82077000	- Tools for milling	0	0	0	0
82078000	- Tools for turning	0	0	0	0
82079000	- Other interchangeable tools	0	0	0	0
82081000	- For metal working	0	0	0	0
82082000	- For wood working	0	0	0	0
82083000	- For kitchen appliances or for machines used by the food industry	5	0	0	0
82084000	- For agricultural, horticultural or forestry machines	0	0	0	0
82089000	- Other	0	0	0	0
82090000	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	0	0	0	0
82100000	**Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	0	0	0	0
82111000	- Sets of assorted articles	0	0	0	0
82119100	- - Table knives having fixed blades	0	0	0	0
82119250	- - - Of a kind used for agriculture, horticulture or forestry	0	0	0	0
82119290	- - - Other	0	0	0	0
82119320	- - - Of a kind used for agriculture, horticulture or forestry	0	0	0	0
82119390	- - - Other	0	0	0	0
82119410	- - - For knives of a kind used for agriculture, horticulture or forestry	0	0	0	0
82119490	- - - Other	0	0	0	0
82119500	- - Handles of base metal	0	0	0	0
82121000	- Razors	5	0	0	0
82122010	- - Double-edged razor blades	0	0	0	0
82122090	- - Other	5	0	0	0
82129000	- Other parts	0	0	0	0
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	0	0	0	0
82149000	- Other	0	0	0	0
82151000	- Sets of assorted articles containing at least one article plated with precious metal	0	0	0	0
82159100	- - Plated with precious metal	0	0	0	0
82159900	- - Other	5	0	0	0
83013000	- Locks of a kind used for furniture	5	0	0	0
83014010	- - Handcuffs	0	0	0	0
83015000	- Clasps and frames with clasps, incorporating locks	0	0	0	0
83017000	- Keys presented separately	5	5	5	0
83023010	- - Hasps	0	0	0	0
83023090	- - Other	5	0	0	0
83024220	- - - Hasps	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
83024290	- - - Other	5	5	5	0
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	5	5	5	0
83040010	- Filing cabinets and card-index cabinets	0	0	0	0
83040091	- - Of aluminium	0	0	0	0
83040099	- - Other	5	5	5	0
83051010	- - For double loop wire binders	0	0	0	0
83051090	- - Other	0	0	0	0
83052010	- - Of a kind for office use	0	0	0	0
83052020	- - Other, of iron or steel	0	0	0	0
83052090	- - Other	0	0	0	0
83059010	- - Paper clips	0	0	0	0
83059090	- - Other	0	0	0	0
83061010	- - For cycles	0	0	0	0
83061020	- - Other, of copper	0	0	0	0
83061090	- - Other	0	0	0	0
83062100	- - Plated with precious metals	5	0	0	0
83062910	- - - Of copper or lead	0	0	0	0
83062920	- - - Of nickel	0	0	0	0
83062930	- - - Of aluminium	0	0	0	0
83062990	- - - Other	5	5	5	0
83063010	- - Of copper	0	0	0	0
83063091	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	0	0	0	0
83063099	- - - Other	0	0	0	0
83071000	- Of iron or steel	5	5	5	0
83079000	- Of other base metal	5	0	0	0
83089010	- - Beads	5	0	0	0
83089090	- - Other	5	5	5	0
83091000	- Crown corks	5	0	0	0
83099010	- - Capsules for bottles	0	0	0	0
83099020	- - Top ends of aluminium cans	5	0	0	0
83099060	- - Aerosol can ends, of tinplate	0	0	0	0
83099070	- - Other caps for cans	5	5	5	0
83099081	- - - Bottle and screw caps	0	0	0	0
83099089	- - - Other	5	5	5	0
83099091	- - - Bottle and screw caps	0	0	0	0
83099099	- - - Other	5	5	5	0
83100000	**Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	5	5	5	0
83111000	- Coated electrodes of base metal, for electric arc-welding	5	5	5	0
83112020	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	0	0	0	0
83112090	- - Other	5	5	5	0
83119000	- Other	5	5	5	0
84011000	- Nuclear reactors	0	0	0	0
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	0	0	0	0
84013000	- Fuel elements (cartridges), non-irradiated	0	0	0	0
84014000	- Parts of nuclear reactors	0	0	0	0
84021110	- - - Electrically operated	0	0	0	0
84021120	- - - Not electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84021211	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0	0
84021219	- - - - Other	0	0	0	0
84021221	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0	0
84021229	- - - - Other	0	0	0	0
84021911	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0	0
84021919	- - - - Other	0	0	0	0
84021921	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0	0
84021929	- - - - Other	0	0	0	0
84022010	- - Electrically operated	0	0	0	0
84022020	- - Not electrically operated	0	0	0	0
84029010	- - Boiler bodies or shells	0	0	0	0
84029090	- - Other	0	0	0	0
84031000	- Boilers	0	0	0	0
84039010	- - Boiler bodies or shells	0	0	0	0
84039090	- - Other	0	0	0	0
84041010	- - For use with boilers of heading 84.02	0	0	0	0
84041020	- - For use with boilers of heading 84.03	0	0	0	0
84042000	- Condensers for steam or other vapour power units	0	0	0	0
84049011	- - - Boiler bodies or shells	0	0	0	0
84049019	- - - Other	0	0	0	0
84049021	- - - Boiler bodies or shells	0	0	0	0
84049029	- - - Other	0	0	0	0
84049090	- - Other	0	0	0	0
84051000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0	0	0	0
84059000	- Parts	0	0	0	0
84061000	- Turbines for marine propulsion	0	0	0	0
84068100	- - Of an output exceeding 40 MW	0	0	0	0
84068200	- - Of an output not exceeding 40 MW	0	0	0	0
84069000	- Parts	0	0	0	0
84071000	- Aircraft engines	0	0	0	0
84072190	- - - Other	0	0	0	0
84072920	- - - Of a power not exceeding 22.38 kW (30hp)	0	0	0	0
84072990	- - - Other	0	0	0	0
84079010	- - Of a power not exceeding 18.65 kW	5	5	5	0
84079020	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	0	0	0	0
84079090	- - Other	0	0	0	0
84081020	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	0	0	0	0
84081090	- - Other	0	0	0	0
84082010	- - - For vehicles of subheading 8701.10	0	0	0	0
84082021	- - - - Of a cylinder capacity not exceeding 2,000 cc	0	0	0	0
84089010	- - Of a power not exceeding 18.65 kW	0	0	0	0
84089050	- - Of a power exceeding 100 kW	0	0	0	0
84089091	- - - For machinery of heading 84.29 or 84.30	5	0	0	0
84089099	- - - Other	5	0	0	0
84091000	- For aircraft engines	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84099111	- - - - Carburettors and parts thereof	0	0	0	0
84099112	- - - - Cylinder blocks	0	0	0	0
84099113	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099114	- - - - Other cylinder liners	0	0	0	0
84099115	- - - - Cylinder heads and head covers	0	0	0	0
84099116	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099117	- - - - Other pistons	0	0	0	0
84099118	- - - - Piston rings and gudgeon pins	0	0	0	0
84099119	- - - - Other	0	0	0	0
84099121	- - - - Carburettors and parts thereof	0	0	0	0
84099122	- - - - Cylinder blocks	0	0	0	0
84099123	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099124	- - - - Other cylinder liners	0	0	0	0
84099125	- - - - Cylinder heads and head covers	0	0	0	0
84099126	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099127	- - - - Other pistons	0	0	0	0
84099128	- - - - Piston rings and gudgeon pins	0	0	0	0
84099129	- - - - Other	0	0	0	0
84099151	- - - - - Cylinder blocks; crank cases	0	0	0	0
84099152	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099153	- - - - - Other cylinder liners	0	0	0	0
84099154	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099155	- - - - - Other pistons	5	0	0	0
84099159	- - - - - Other	0	0	0	0
84099161	- - - - - Cylinder blocks; crank cases	0	0	0	0
84099162	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099163	- - - - - Other cylinder liners	0	0	0	0
84099164	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099165	- - - - - Other pistons	0	0	0	0
84099169	- - - - - Other	0	0	0	0
84099911	- - - - Carburettors and parts thereof	0	0	0	0
84099912	- - - - Cylinder blocks	0	0	0	0
84099913	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099914	- - - - Other cylinder liners	0	0	0	0
84099915	- - - - Cylinder heads and head covers	0	0	0	0
84099916	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099917	- - - - Other pistons	0	0	0	0
84099918	- - - - Piston rings and gudgeon pins	0	0	0	0
84099919	- - - - Other	0	0	0	0
84099921	- - - - Carburettors and parts thereof	0	0	0	0
84099922	- - - - Cylinder blocks	0	0	0	0
84099923	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099924	- - - - Other cylinder liners	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84099925	- - - - Cylinder heads and head covers	0	0	0	0
84099926	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099927	- - - - Other pistons	0	0	0	0
84099928	- - - - Piston rings and gudgeon pins	0	0	0	0
84099929	- - - - Other	0	0	0	0
84099951	- - - - - Cylinder blocks; crank cases	0	0	0	0
84099952	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099953	- - - - - Other cylinder liners	0	0	0	0
84099954	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099955	- - - - - Other pistons	0	0	0	0
84099959	- - - - - Other	0	0	0	0
84099961	- - - - - Cylinder blocks; crank cases	0	0	0	0
84099962	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099963	- - - - - Other cylinder liners	0	0	0	0
84099964	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0	0
84099965	- - - - - Other pistons	0	0	0	0
84099969	- - - - - Other	0	0	0	0
84101100	- - Of a power not exceeding 1,000 kW	0	0	0	0
84101200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0	0	0
84101300	- - Of a power exceeding 10,000 kW	0	0	0	0
84109000	- Parts, including regulators	0	0	0	0
84111100	- - Of a thrust not exceeding 25 kN	0	0	0	0
84111200	- - Of a thrust exceeding 25 kN	0	0	0	0
84112100	- - Of a power not exceeding 1,100 kW	0	0	0	0
84112200	- - Of a power exceeding 1,100 kW	0	0	0	0
84118100	- - Of a power not exceeding 5,000 kW	0	0	0	0
84118200	- - Of a power exceeding 5,000 kW	0	0	0	0
84119100	- - Of turbo-jets or turbo-propellers	0	0	0	0
84119900	- - Other	0	0	0	0
84121000	- Reaction engines other than turbo-jets	0	0	0	0
84122100	- - Linear acting (cylinders)	0	0	0	0
84122900	- - Other	0	0	0	0
84123100	- - Linear acting (cylinders)	0	0	0	0
84123900	- - Other	0	0	0	0
84128000	- Other	0	0	0	0
84129010	- - Of engines of subheading 8412.10	0	0	0	0
84129090	- - Other	0	0	0	0
84131100	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	0	0	0
84131900	- - Other	0	0	0	0
84133012	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
84133019	- - - Other	0	0	0	0
84133021	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
84133029	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84133092	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
84133099	- - - Other	0	0	0	0
84134000	- Concrete pumps	0	0	0	0
84135030	- - Water pumps, with a flow rate not exceeding 8,000 m^3/h	5	5	5	0
84135040	- - Water pumps, with a flow rate exceeding 8,000 m^3/h but not exceeding 13,000 m^3/h	0	0	0	0
84135090	- - Other	0	0	0	0
84136030	- - Water pumps, with a flow rate not exceeding 8,000 m^3/h:				
8413603090	- - - Other	0	0	0	0
84136040	- - Water pumps, with a flow rate exceeding 8,000 m^3/h but not exceeding 13,000 m^3/h	0	0	0	0
84136090	- - Other	0	0	0	0
84137091	- - - With an inlet diameter not exceeding 200 mm	0	0	0	0
84137099	- - - Other	0	0	0	0
84138111	- - - Water pumps, with a flow rate not exceeding 8,000 m^3/h:				
8413811190	- - - - Other	0	0	0	0
84138112	- - - Water pumps, with a flow rate exceeding 8,000 m^3/h but not exceeding 13,000 m^3/h	0	0	0	0
84138119	- - - Other	0	0	0	0
84138200	- - Liquid elevators	0	0	0	0
84139190	- - - Of other pumps	0	0	0	0
84139200	- - Of liquid elevators	0	0	0	0
84141000	- Vacuum pumps	5	5	5	0
84144000	- Air compressors mounted on a wheeled chassis for towing	0	0	0	0
84145920	- - - - Explosion-proof air fans, of a kind used in underground mining	0	0	0	0
84145930	- - - - Blowers	5	5	5	0
84145941	- - - - - With protective screen	5	5	5	0
84145949	- - - - - Other	5	5	5	0
84145950	- - - - Blowers	5	0	0	0
84145991	- - - - - With protective screen	5	0	0	0
84145999	- - - - - Other	5	5	5	0
84146011	- - - Laminar airflow cabinets	0	0	0	0
84146019	- - - Other	5	5	5	0
84146091	- - - Suitable for industrial use	0	0	0	0
84146099	- - - Other	0	0	0	0
84148013	- - - - Laminar airflow cabinets	0	0	0	0
84148014	- - - - Other	0	0	0	0
84148015	- - - Not fitted with a filter, suitable for industrial use	0	0	0	0
84148019	- - - Not fitted with a filter, not suitable for industrial use	0	0	0	0
84148030	- - Free piston generators for gas turbines	0	0	0	0
84148041	- - - Gas compression modules suitable for use in oil drilling operations	0	0	0	0
84148049	- - - Other	5	5	5	0
84148050	- - Air pumps	0	0	0	0
84148090	- - Other	0	0	0	0
84149013	- - - Of goods of subheading 8414.10	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84149014	- - - Of goods of subheading 8414.20	0	0	0	0
84149015	- - - Of goods of subheading 8414.30	0	0	0	0
84149016	- - - Of goods of subheading 8414.40	0	0	0	0
84149019	- - - Other	0	0	0	0
84149031	- - - Of goods of subheading 8414.60	0	0	0	0
84149032	- - - Of goods of subheading 8414.80	0	0	0	0
84151090	- - Other	5	5	5	0
84158112	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m^3/min	0	0	0	0
84158119	- - - - Other	0	0	0	0
84158129	- - - - Other	5	5	5	0
84158139	- - - - Other	0	0	0	0
84158191	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m^3/min:				
8415819190	- - - - - Other	0	0	0	0
84158199	- - - - - Other	5	5	5	0
84158211	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m^3/min	0	0	0	0
84158219	- - - - Other	0	0	0	0
84158229	- - - - Other	0	0	0	0
84158239	- - - - Other	0	0	0	0
84158299	- - - - Other	5	5	5	0
84159013	- - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159014	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	5	5	5	0
84159019	- - - Other	0	0	0	0
84159024	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159025	- - - - Other	0	0	0	0
84159026	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159029	- - - - Other	0	0	0	0
84159034	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159035	- - - - Other	0	0	0	0
84159036	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159039	- - - - Other	0	0	0	0
84159044	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159045	- - - - Other	0	0	0	0
84159046	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0	0
84159049	- - - - Other	0	0	0	0
84161000	- Furnace burners for liquid fuel	0	0	0	0
84162000	- Other furnace burners, including combination burners	0	0	0	0
84163000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	0	0	0
84169000	- Parts	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84171000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	0	0	0
84172000	- Bakery ovens, including biscuit ovens	0	0	0	0
84178000	- Other	0	0	0	0
84179000	- Parts	0	0	0	0
84181090	- - Other	0	0	0	0
84185011	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0	0
84185091	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0	0
84186100	- - Heat pumps other than air conditioning machines of heading 84.15	0	0	0	0
84186910	- - - Beverage coolers	0	0	0	0
84186930	- - - Drinking water coolers	5	0	0	0
84186941	- - - - For air conditioning machines	0	0	0	0
84186949	- - - - Other	5	5	5	0
84186950	- - - Scale ice-maker units	0	0	0	0
84186990	- - - Other	5	5	5	0
84189100	- - Furniture designed to receive refrigerating or freezing equipment	0	0	0	0
84189910	- - - Evaporators or condensers	0	0	0	0
84189940	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	0	0	0	0
84189990	- - - Other	0	0	0	0
84191110	- - - Household type	0	0	0	0
84191190	- - - Other	0	0	0	0
84191910	- - - Household type	0	0	0	0
84191990	- - - Other	0	0	0	0
84192000	- Medical, surgical or laboratory sterilisers	0	0	0	0
84193110	- - - Electrically operated	0	0	0	0
84193120	- - - Not electrically operated	0	0	0	0
84193210	- - - Electrically operated	0	0	0	0
84193220	- - - Not electrically operated	0	0	0	0
84193911	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84193919	- - - - Other	0	0	0	0
84193920	- - - Not electrically operated	0	0	0	0
84194010	- - Electrically operated	0	0	0	0
84194020	- - Not electrically operated	0	0	0	0
84195010	- - Cooling towers	0	0	0	0
84195090	- - Other	0	0	0	0
84196010	- - Electrically operated	0	0	0	0
84196020	- - Not electrically operated	0	0	0	0
84198110	- - - Electrically operated	5	0	0	0
84198120	- - - Not electrically operated	0	0	0	0
84198913	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84198919	- - - - Other	0	0	0	0
84198920	- - - Not electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84199012	- - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84199013	- - - Casings for cooling towers	0	0	0	0
84199019	- - - Other	0	0	0	0
84199021	- - - Household type	0	0	0	0
84199029	- - - Other	0	0	0	0
84201010	- - Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	0	0	0	0
84201020	- - Ironing machines or wringers suitable for domestic use	0	0	0	0
84201090	- - Other	0	0	0	0
84209110	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0	0
84209190	- - - Other	0	0	0	0
84209910	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0	0
84209990	- - - Other	0	0	0	0
84211100	- - Cream separators	0	0	0	0
84211910	- - - Of a kind used for sugar manufacture	0	0	0	0
84211990	- - - Other	0	0	0	0
84212111	- - - - Filtering machinery and apparatus for domestic use	0	0	0	0
84212119	- - - - Other	0	0	0	0
84212122	- - - - Electrically operated	0	0	0	0
84212123	- - - - Not electrically operated	5	0	0	0
84212230	- - - Electrically operated, of a capacity exceeding 500 l/h	0	0	0	0
84212290	- - - Other	0	0	0	0
84212311	- - - - Oil filters	0	0	0	0
84212319	- - - - Other	0	0	0	0
84212321	- - - - Oil filters	5	5	5	0
84212329	- - - - Other	5	5	5	0
84212391	- - - - Oil filters	0	0	0	0
84212399	- - - - Other	0	0	0	0
84212910	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0	0
84212920	- - - Of a kind used for sugar manufacture	0	0	0	0
84212930	- - - Of a kind used in oil drilling operations	0	0	0	0
84212940	- - - Other, petrol filters	0	0	0	0
84212950	- - - Other, oil filters	0	0	0	0
84212990	- - - Other	0	0	0	0
84213110	- - - For machinery of heading 84.29 or 84.30	0	0	0	0
84213190	- - - Other	0	0	0	0
84213920	- - - Air purifiers	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84213990	- - - Other	0	0	0	0
84219110	- - - Of goods of subheading 8421.12.00	0	0	0	0
84219120	- - - Of goods of subheading 8421.19.10	0	0	0	0
84219190	- - - Of goods of subheading 8421.11.00 or 8421.19.90	0	0	0	0
84219920	- - - Filtering cartridges for filters of subheading 8421.23	0	0	0	0
84219930	- - - Of goods of subheading 8421.31	0	0	0	0
84219991	- - - - Of goods of subheading 8421.29.20	0	0	0	0
84219994	- - - - Of goods of subheading 8421.21.11	0	0	0	0
84219995	- - - - Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	0	0	0	0
84219999	- - - - Other	0	0	0	0
84221900	- - Other	5	5	5	0
84222000	- Machinery for cleaning or drying bottles or other containers	0	0	0	0
84223000	- 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	0	0	0	0
84224000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	0	0	0
84229010	- - Of machines of subheading 8422.11	0	0	0	0
84229090	- - Other	0	0	0	0
84231010	- - Electrically operated	0	0	0	0
84231020	- - Not electrically operated	0	0	0	0
84232010	- - Electrically operated	0	0	0	0
84232020	- - Not electrically operated	0	0	0	0
84233010	- - Electrically operated	0	0	0	0
84233020	- - Not electrically operated	0	0	0	0
84238110	- - - Electrically operated	5	0	0	0
84238120	- - - Not electrically operated	0	0	0	0
84238211	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	0	0	0	0
84238219	- - - - Other	0	0	0	0
84238221	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	0	0	0	0
84238229	- - - - Other	0	0	0	0
84238910	- - - Electrically operated	0	0	0	0
84238920	- - - Not electrically operated	0	0	0	0
84239010	- - Weighing machine weights	0	0	0	0
84239021	- - - Of electrically operated machines	5	0	0	0
84239029	- - - Of non-electrically operated machines	0	0	0	0
84241010	- - Of a kind suitable for aircraft use	0	0	0	0
84241090	- - Other	0	0	0	0
84242011	- - - Agricultural or horticultural	0	0	0	0
84242019	- - - Other	0	0	0	0
84242021	- - - Agricultural or horticultural	0	0	0	0
84242029	- - - Other	0	0	0	0
84243000	- Steam or sand blasting machines and similar jet projecting machines	0	0	0	0
84248110	- - - Drip irrigation systems	0	0	0	0
84248130	- - - Hand-operated insecticide sprayers	0	0	0	0
84248140	- - - Other, not electrically operated	0	0	0	0
84248150	- - - Other, electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84248910	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	0	0	0	0
84248920	- - - Spray heads with dip tubes	0	0	0	0
84248940	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo-resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0	0
84248950	- - - Other, electrically operated	0	0	0	0
84248990	- - - Other, not electrically operated	0	0	0	0
84249010	- - Of fire extinguishers	0	0	0	0
84249021	- - - - Of goods of subheading 8424.20.11	0	0	0	0
84249023	- - - - Other	0	0	0	0
84249024	- - - - Of goods of subheading 8424.20.21	0	0	0	0
84249029	- - - - Other	0	0	0	0
84249030	- - Of steam or sand blasting machines and similar jet projecting machines	0	0	0	0
84249093	- - - Of goods of subheading 8424.81.10	0	0	0	0
84249094	- - - Of goods of subheading 8424.81.30 or 8424.81.40	0	0	0	0
84249095	- - - Of goods of subheading 8424.81.50	0	0	0	0
84249099	- - - Other	0	0	0	0
84251100	- - Powered by electric motor	0	0	0	0
84251900	- - Other	0	0	0	0
84253100	- - Powered by electric motor	0	0	0	0
84253900	- - Other	0	0	0	0
84254100	- - Built-in jacking systems of a type used in garages	0	0	0	0
84254210	- - - Jacks of a kind used in tipping mechanisms for lorries	0	0	0	0
84254290	- - - Other	0	0	0	0
84254910	- - - Electrically operated	0	0	0	0
84254920	- - - Not electrically operated	0	0	0	0
84261100	- - Overhead travelling cranes on fixed support	0	0	0	0
84261200	- - Mobile lifting frames on tyres and straddle carriers	0	0	0	0
84261920	- - - Bridge cranes	0	0	0	0
84261930	- - - Gantry cranes	0	0	0	0
84261990	- - - Other	0	0	0	0
84262000	- Tower cranes	0	0	0	0
84263000	- Portal or pedestal jib cranes	0	0	0	0
84264100	- - On tyres	0	0	0	0
84264900	- - Other	0	0	0	0
84269100	- - Designed for mounting on road vehicles	0	0	0	0
84269900	- - Other	0	0	0	0
84271000	- Self-propelled trucks powered by an electric motor	0	0	0	0
84272000	- Other self-propelled trucks	0	0	0	0
84279000	- Other trucks	0	0	0	0
84281010	- - Passenger lifts	5	5	5	0
84281021	- - - Of a kind used in buildings	5	5	5	0
84281029	- - - Other	5	5	5	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84281090	- - Skip hoists	0	0	0	0
84282010	- - Of a kind used for agriculture	0	0	0	0
84282020	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84282090	- - Other	0	0	0	0
84283100	- - Specially designed for underground use	0	0	0	0
84283210	- - - Of a kind used for agriculture	0	0	0	0
84283290	- - - Other	0	0	0	0
84283310	- - - Of a kind used for agriculture	0	0	0	0
84283320	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84283390	- - - Other	0	0	0	0
84283910	- - - Of a kind used for agriculture	0	0	0	0
84283930	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84283990	- - - Other	0	0	0	0
84284000	- Escalators and moving walkways	0	0	0	0
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0	0	0
84289020	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84289030	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0	0	0
84289090	- - Other	0	0	0	0
84291100	- - Track laying	0	0	0	0
84291900	- - Other	0	0	0	0
84292000	- Graders and levellers	0	0	0	0
84293000	- Scrapers	0	0	0	0
84294030	- - Tamping machines	0	0	0	0
84294040	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	0	0	0	0
84294050	- - Other vibratory road rollers	0	0	0	0
84294090	- - Other	0	0	0	0
84295100	- - Front-end shovel loaders	0	0	0	0
84295200	- - Machinery with a 360° revolving superstructure	0	0	0	0
84295900	- - Other	0	0	0	0
84301000	- Pile-drivers and pile-extractors	0	0	0	0
84302000	- Snow-ploughs and snow-blowers	0	0	0	0
84303100	- - Self-propelled	0	0	0	0
84303900	- - Other	0	0	0	0
84304100	- - Self-propelled	0	0	0	0
84304910	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	0	0	0	0
84304990	- - - Other	0	0	0	0
84305000	- Other machinery, self-propelled	0	0	0	0
84306100	- - Tamping or compacting machinery	0	0	0	0
84306900	- - Other	0	0	0	0
84311013	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84311019	- - - Other	0	0	0	0
84311022	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	0	0	0	0
84311029	- - - Other	0	0	0	0
84312000	- Of machinery of heading 84.27	0	0	0	0
84313110	- - - Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	0	0	0	0
84313120	- - - Of goods of subheading 8428.10.10 or 8428.40.00	0	0	0	0
84313910	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	0	0	0	0
84313920	- - - Of goods of subheading 8428.90	0	0	0	0
84313940	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0	0
84313990	- - - Other	0	0	0	0
84314110	- - - For machinery of heading 84.26	5	0	0	0
84314190	- - - Other	5	0	0	0
84314200	- - Bulldozer or angledozer blades	0	0	0	0
84314300	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0	0	0
84314910	- - - Parts of machinery of heading 84.26	0	0	0	0
84314920	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	0	0	0	0
84314940	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	0	0	0	0
84314950	- - - Of road rollers	0	0	0	0
84314960	- - - Of goods of subheading 8430.20.00	0	0	0	0
84314990	- - - Other	0	0	0	0
84321000	- Ploughs	0	0	0	0
84322100	- - Disc harrows	0	0	0	0
84322900	- - Other	0	0	0	0
84323000	- Seeders, planters and transplanters	0	0	0	0
84324000	- Manure spreaders and fertiliser distributors	0	0	0	0
84328010	- - Agricultural or horticultural type	0	0	0	0
84328020	- - Lawn or sports-ground rollers	0	0	0	0
84328090	- - Other	0	0	0	0
84329010	- - Of machinery of subheading 8432.80.90	0	0	0	0
84329020	- - Of lawn or sports-ground rollers	0	0	0	0
84329090	- - Other	0	0	0	0
84331100	- - Powered, with the cutting device rotating in a horizontal plane	0	0	0	0
84331910	- - - Not powered	0	0	0	0
84331990	- - - Other	0	0	0	0
84332000	- Other mowers, including cutter bars for tractor mounting	0	0	0	0
84333000	- Other haymaking machinery	0	0	0	0
84334000	- Straw or fodder balers, including pick-up balers	0	0	0	0
84335100	- - Combine harvester-threshers	0	0	0	0
84335200	- - Other threshing machinery	0	0	0	0
84335300	- - Root or tuber harvesting machines	0	0	0	0
84335910	- - - Cotton pickers and cotton gins	0	0	0	0
84335990	- - - Other	0	0	0	0
84336010	- - Electrically operated	0	0	0	0
84336020	- - Not electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84339010	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	0	0	0	0
84339020	- - Other, of goods of subheading 8433.11 or 8433.19.90	0	0	0	0
84339030	- - Other, of goods of subheading 8433.19.10	0	0	0	0
84339090	- - Other	0	0	0	0
84341010	- - Electrically operated	0	0	0	0
84341020	- - Not electrically operated	0	0	0	0
84342010	- - Electrically operated	0	0	0	0
84342020	- - Not electrically operated	0	0	0	0
84349010	- - Of electrically operated machines	0	0	0	0
84349020	- - Of non-electrically operated machines	0	0	0	0
84351010	- - Electrically operated	0	0	0	0
84351020	- - Not electrically operated	0	0	0	0
84359010	- - Of electrically operated machines	0	0	0	0
84359020	- - Of non-electrically operated machines	0	0	0	0
84361010	- - Electrically operated	5	5	5	0
84361020	- - Not electrically operated	0	0	0	0
84362110	- - - Electrically operated	0	0	0	0
84362120	- - - Not electrically operated	0	0	0	0
84362910	- - - Electrically operated	0	0	0	0
84362920	- - - Not electrically operated	0	0	0	0
84368011	- - - Agricultural or horticultural type	0	0	0	0
84368019	- - - Other	0	0	0	0
84368021	- - - Agricultural or horticultural type	0	0	0	0
84368029	- - - Other	0	0	0	0
84369110	- - - Of electrically operated machines and equipment	0	0	0	0
84369120	- - - Of non-electrically operated machines and equipment	0	0	0	0
84369911	- - - - Agricultural or horticultural type	0	0	0	0
84369919	- - - - Other	0	0	0	0
84369921	- - - - Agricultural or horticultural type	0	0	0	0
84369929	- - - - Other	0	0	0	0
84371010	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	0	0	0	0
84371020	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	0	0	0	0
84371030	- - Other, electrically operated	0	0	0	0
84371040	- - Other, not electrically operated	0	0	0	0
84378010	- - Rice hullers and cone type rice mills, electrically operated	0	0	0	0
84378020	- - Rice hullers and cone type rice mills, not electrically operated	0	0	0	0
84378030	- - Industrial type coffee and corn mills, electrically operated	0	0	0	0
84378040	- - Industrial type coffee and corn mills, not electrically operated	0	0	0	0
84378051	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	0	0	0	0
84378059	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84378061	- - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	0	0	0	0
84378069	- - - Other	0	0	0	0
84379011	- - - Of machines of subheading 8437.10	0	0	0	0
84379019	- - - Other	0	0	0	0
84379021	- - - Of machines of subheading 8437.10	0	0	0	0
84379029	- - - Other	0	0	0	0
84381010	- - Electrically operated	0	0	0	0
84381020	- - Not electrically operated	0	0	0	0
84382010	- - Electrically operated	0	0	0	0
84382020	- - Not electrically operated	0	0	0	0
84383010	- - Electrically operated	0	0	0	0
84383020	- - Not electrically operated	0	0	0	0
84384000	- Brewery machinery	0	0	0	0
84385010	- - Electrically operated	0	0	0	0
84385020	- - Not electrically operated	0	0	0	0
84386010	- - Electrically operated	0	0	0	0
84386020	- - Not electrically operated	0	0	0	0
84388011	- - - Electrically operated	0	0	0	0
84388012	- - - Not electrically operated	0	0	0	0
84388091	- - - Electrically operated	0	0	0	0
84388092	- - - Not electrically operated	0	0	0	0
84389011	- - - Of goods of subheading 8438.30.10	0	0	0	0
84389012	- - - Of coffee pulpers	0	0	0	0
84389019	- - - Other	0	0	0	0
84389021	- - - Of goods of subheading 8438.30.20	0	0	0	0
84389022	- - - Of coffee pulpers	0	0	0	0
84389029	- - - Other	0	0	0	0
84391000	- Machinery for making pulp of fibrous cellulosic material	0	0	0	0
84392000	- Machinery for making paper or paperboard	0	0	0	0
84393000	- Machinery for finishing paper or paperboard	0	0	0	0
84399100	- - Of machinery for making pulp of fibrous cellulosic material	0	0	0	0
84399900	- - Other	0	0	0	0
84401010	- - Electrically operated	0	0	0	0
84401020	- - Not electrically operated	0	0	0	0
84409010	- - Of electrically operated machines	0	0	0	0
84409020	- - Of non-electrically operated machines	0	0	0	0
84411010	- - Electrically operated	0	0	0	0
84411020	- - Not electrically operated	0	0	0	0
84412010	- - Electrically operated	0	0	0	0
84412020	- - Not electrically operated	0	0	0	0
84413010	- - Electrically operated	0	0	0	0
84413020	- - Not electrically operated	0	0	0	0
84414010	- - Electrically operated	0	0	0	0
84414020	- - Not electrically operated	0	0	0	0
84418010	- - Electrically operated	0	0	0	0
84418020	- - Not electrically operated	0	0	0	0
84419010	- - Of electrically operated machines	0	0	0	0
84419020	- - Of non-electrically operated machines	0	0	0	0
84423010	- - Electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84423020	- - Not electrically operated	0	0	0	0
84424010	- - Of electrically operated machines, apparatus or equipment	0	0	0	0
84424020	- - Of non-electrically operated machines, apparatus or equipment	0	0	0	0
84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	0	0	0
84431100	- - Offset printing machinery, reel-fed	0	0	0	0
84431200	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	0	0	0
84431300	- - Other offset printing machinery	0	0	0	0
84431400	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	0	0	0	0
84431500	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0	0	0	0
84431600	- - Flexographic printing machinery	0	0	0	0
84431700	- - Gravure printing machinery	0	0	0	0
84431900	- - Other	0	0	0	0
84433110	- - - Printer-copiers, printing by the ink-jet process	0	0	0	0
84433120	- - - Printer-copiers, printing by the laser process	0	0	0	0
84433130	- - - Combination printer-copier-facsimile machines	0	0	0	0
84433190	- - - Other	0	0	0	0
84433210	- - - Dot matrix printers	0	0	0	0
84433220	- - - Ink-jet printers	0	0	0	0
84433230	- - - Laser printers	0	0	0	0
84433240	- - - Facsimile machines	0	0	0	0
84433250	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84433260	- - - Plotters	0	0	0	0
84433290	- - - Other	0	0	0	0
84433911	- - - - Colour	0	0	0	0
84433919	- - - - Other	0	0	0	0
84433920	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0	0	0
84433930	- - - Other photocopying apparatus incorporating an optical system	0	0	0	0
84433940	- - - Ink-jet printers	0	0	0	0
84433990	- - - Other	0	0	0	0
84439100	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	0	0	0
84439910	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84439920	- - - Ink-filled printer cartridges	0	0	0	0
84439930	- - - Paper feeders and sorters	0	0	0	0
84439990	- - - Other	0	0	0	0
84440010	- Electrically operated	0	0	0	0
84440020	- Not electrically operated	0	0	0	0
84451110	- - - Electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84451120	- - - Not electrically operated	0	0	0	0
84451210	- - - Electrically operated	0	0	0	0
84451220	- - - Not electrically operated	0	0	0	0
84451310	- - - Electrically operated	0	0	0	0
84451320	- - - Not electrically operated	0	0	0	0
84451910	- - - Electrically operated	0	0	0	0
84451920	- - - Not electrically operated	0	0	0	0
84452010	- - Electrically operated	0	0	0	0
84452020	- - Not electrically operated	0	0	0	0
84453010	- - Electrically operated	0	0	0	0
84453020	- - Not electrically operated	0	0	0	0
84454010	- - Electrically operated	0	0	0	0
84454020	- - Not electrically operated	0	0	0	0
84459010	- - Electrically operated	0	0	0	0
84459020	- - Not electrically operated	0	0	0	0
84461010	- - Electrically operated	0	0	0	0
84461020	- - Not electrically operated	0	0	0	0
84462100	- - Power looms	0	0	0	0
84462900	- - Other	0	0	0	0
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	0	0	0
84471110	- - - Electrically operated	0	0	0	0
84471120	- - - Not electrically operated	0	0	0	0
84471210	- - - Electrically operated	0	0	0	0
84471220	- - - Not electrically operated	0	0	0	0
84472010	- - Electrically operated	0	0	0	0
84472020	- - Not electrically operated	0	0	0	0
84479010	- - Electrically operated	0	0	0	0
84479020	- - Not electrically operated	0	0	0	0
84481110	- - - Electrically operated	0	0	0	0
84481120	- - - Not electrically operated	0	0	0	0
84481910	- - - Electrically operated	0	0	0	0
84481920	- - - Not electrically operated	0	0	0	0
84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	0	0	0
84483100	- - Card clothing	0	0	0	0
84483200	- - Of machines for preparing textile fibres, other than card clothing	0	0	0	0
84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	0	0	0	0
84483900	- - Other	0	0	0	0
84484200	- - Reeds for looms, healds and heald-frames	0	0	0	0
84484910	- - - Shuttles	0	0	0	0
84484991	- - - - Parts of electrically operated machines	0	0	0	0
84484992	- - - - Parts of non-electrically operated machines	0	0	0	0
84485100	- - Sinkers, needles and other articles used in forming stitches	0	0	0	0
84485900	- - Other	0	0	0	0
84490010	- Electrically operated	0	0	0	0
84490020	- Not electrically operated	0	0	0	0
84509010	- - Of machines of subheading 8450.20.00	10	10	10	0
84509020	- - Of machines of subheading 8450.11, 8450.12.00 or 8450.19	10	10	10	0
84511000	- Dry-cleaning machines	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84512900	- - Other	0	0	0	0
84513010	- - Single roller type domestic ironing machines	0	0	0	0
84513090	- - Other	0	0	0	0
84514000	- Washing, bleaching or dyeing machines	0	0	0	0
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	0	0	0
84518000	- Other machinery	0	0	0	0
84519011	- - - For domestic use	0	0	0	0
84519019	- - - Other	0	0	0	0
84519090	- - Other	0	0	0	0
84522100	- - Automatic units	0	0	0	0
84522900	- - Other	0	0	0	0
84523000	- Sewing machine needles	5	5	5	0
84529012	- - - Furniture, bases and covers and parts thereof	0	0	0	0
84529091	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0	0	0	0
84529092	- - - Furniture, bases and covers and parts thereof	0	0	0	0
84529099	- - - Other	0	0	0	0
84531010	- - Electrically operated	0	0	0	0
84531020	- - Not electrically operated	0	0	0	0
84532010	- - Electrically operated	0	0	0	0
84532020	- - Not electrically operated	0	0	0	0
84538010	- - Electrically operated	0	0	0	0
84538020	- - Not electrically operated	0	0	0	0
84539000	- Parts	0	0	0	0
84541000	- Converters	0	0	0	0
84542000	- Ingot moulds and ladles	0	0	0	0
84543000	- Casting machines	0	0	0	0
84549000	- Parts	0	0	0	0
84551000	- Tube mills	0	0	0	0
84552100	- - Hot or combination hot and cold	0	0	0	0
84552200	- - Cold	0	0	0	0
84553000	- Rolls for rolling mills	0	0	0	0
84559000	- Other parts	0	0	0	0
84561000	- Operated by laser or other light or photon beam processes	0	0	0	0
84562000	- Operated by ultrasonic processes	0	0	0	0
84563000	- Operated by electro-discharge processes	0	0	0	0
84569010	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84569020	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	0	0	0	0
84569090	- - Other	0	0	0	0
84571000	- Machining centres	0	0	0	0
84572000	- Unit construction machines (single station)	0	0	0	0
84573000	- Multi-station transfer machines	0	0	0	0
84581100	- - Numerically controlled	0	0	0	0
84581910	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	0	0	0	0
84581990	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84589100	- - Numerically controlled	0	0	0	0
84589910	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	0	0	0	0
84589990	- - - Other	0	0	0	0
84591010	- - Electrically operated	0	0	0	0
84591020	- - Not electrically operated	0	0	0	0
84592100	- - Numerically controlled	0	0	0	0
84592910	- - - Electrically operated	0	0	0	0
84592920	- - - Not electrically operated	0	0	0	0
84593100	- - Numerically controlled	0	0	0	0
84593910	- - - Electrically operated	0	0	0	0
84593920	- - - Not electrically operated	0	0	0	0
84594010	- - Electrically operated	0	0	0	0
84594020	- - Not electrically operated	0	0	0	0
84595100	- - Numerically controlled	0	0	0	0
84595910	- - - Electrically operated	0	0	0	0
84595920	- - - Not electrically operated	0	0	0	0
84596100	- - Numerically controlled	0	0	0	0
84596910	- - - Electrically operated	0	0	0	0
84596920	- - - Not electrically operated	0	0	0	0
84597010	- - Electrically operated	0	0	0	0
84597020	- - Not electrically operated	0	0	0	0
84601100	- - Numerically controlled	0	0	0	0
84601910	- - - Electrically operated	0	0	0	0
84601920	- - - Not electrically operated	0	0	0	0
84602100	- - Numerically controlled	0	0	0	0
84602910	- - - Electrically operated	0	0	0	0
84602920	- - - Not electrically operated	0	0	0	0
84603110	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	0	0	0	0
84603190	- - - Other	0	0	0	0
84603910	- - - Electrically operated	0	0	0	0
84603920	- - - Not electrically operated	0	0	0	0
84604010	- - Electrically operated	0	0	0	0
84604020	- - Not electrically operated	0	0	0	0
84609010	- - Electrically operated	0	0	0	0
84609020	- - Not electrically operated	0	0	0	0
84612010	- - Electrically operated	0	0	0	0
84612020	- - Not electrically operated	0	0	0	0
84613010	- - Electrically operated	0	0	0	0
84613020	- - Not electrically operated	0	0	0	0
84614010	- - Electrically operated	0	0	0	0
84614020	- - Not electrically operated	0	0	0	0
84615010	- - Electrically operated	0	0	0	0
84615020	- - Not electrically operated	0	0	0	0
84619011	- - - Planing machines	0	0	0	0
84619019	- - - Other	0	0	0	0
84619091	- - - Planing machines	0	0	0	0
84619099	- - - Other	0	0	0	0
84621010	- - Electrically operated	0	0	0	0
84621020	- - Not electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84622100	- - Numerically controlled	0	0	0	0
84622910	- - - Electrically operated	0	0	0	0
84622920	- - - Not electrically operated	0	0	0	0
84623100	- - Numerically controlled	0	0	0	0
84623910	- - - Electrically operated	0	0	0	0
84623920	- - - Not electrically operated	0	0	0	0
84624100	- - Numerically controlled	0	0	0	0
84624910	- - - Electrically operated	0	0	0	0
84624920	- - - Not electrically operated	0	0	0	0
84629100	- - Hydraulic presses	0	0	0	0
84629910	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0	0	0	0
84629920	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0	0	0	0
84629950	- - - Other, electrically operated	0	0	0	0
84629960	- - - Other, not electrically operated	0	0	0	0
84631010	- - Electrically operated	0	0	0	0
84631020	- - Not electrically operated	0	0	0	0
84632010	- - Electrically operated	0	0	0	0
84632020	- - Not electrically operated	0	0	0	0
84633010	- - Electrically operated	0	0	0	0
84633020	- - Not electrically operated	0	0	0	0
84639010	- - Electrically operated	0	0	0	0
84639020	- - Not electrically operated	0	0	0	0
84641010	- - Electrically operated	0	0	0	0
84641020	- - Not electrically operated	0	0	0	0
84642010	- - Electrically operated	0	0	0	0
84642020	- - Not electrically operated	0	0	0	0
84649010	- - Electrically operated	0	0	0	0
84649020	- - Not electrically operated	0	0	0	0
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	0	0	0	0
84659110	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	0	0	0	0
84659120	- - - Other, electrically operated	0	0	0	0
84659190	- - - Other	0	0	0	0
84659210	- - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	0	0	0	0
84659220	- - - Other, electrically operated	0	0	0	0
84659290	- - - Other	0	0	0	0
84659310	- - - Electrically operated	0	0	0	0
84659320	- - - Not electrically operated	0	0	0	0
84659410	- - - Electrically operated	0	0	0	0
84659420	- - - Not electrically operated	0	0	0	0
84659510	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84659530	- - - Other, electrically operated	0	0	0	0
84659590	- - - Other	0	0	0	0
84659610	- - - Electrically operated	0	0	0	0
84659620	- - - Not electrically operated	0	0	0	0
84659930	- - - Lathes, electrically operated	0	0	0	0
84659940	- - - Lathes, not electrically operated	0	0	0	0
84659950	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84659960	- - - Other, electrically operated	0	0	0	0
84659990	- - - Other	0	0	0	0
84661010	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0	0
84661090	- - Other	0	0	0	0
84662010	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0	0
84662090	- - Other	0	0	0	0
84663010	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0	0
84663090	- - Other	0	0	0	0
84669100	- - For machines of heading 84.64	0	0	0	0
84669210	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0	0
84669290	- - - Other	0	0	0	0
84669320	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	0	0	0	0
84669390	- - - Other	0	0	0	0
84669400	- - For machines of heading 84.62 or 84.63	0	0	0	0
84671100	- - Rotary type (including combined rotary-percussion)	0	0	0	0
84671900	- - Other	0	0	0	0
84672100	- - Drills of all kinds	5	5	5	0
84672200	- - Saws	0	0	0	0
84672900	- - Other	5	5	5	0
84678100	- - Chain saws	0	0	0	0
84678900	- - Other	0	0	0	0
84679110	- - - Of electro-mechanical type	0	0	0	0
84679190	- - - Other	0	0	0	0
84679200	- - Of pneumatic tools	0	0	0	0
84679910	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	0	0	0	0
84679990	- - - Other	0	0	0	0
84681000	- Hand-held blow pipes	0	0	0	0
84682010	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	0	0	0	0
84682090	- - Other	0	0	0	0
84688000	- Other machinery and apparatus	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84689010	- - Of goods of subheading 8468.10.00	0	0	0	0
84689020	- - Of goods of subheading 8468.20.10	0	0	0	0
84689090	- - Other	0	0	0	0
84690010	- Word-processing machines	0	0	0	0
84690090	- Other	0	0	0	0
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	0	0	0
84702100	- - Incorporating a printing device	0	0	0	0
84702900	- - Other	0	0	0	0
84703000	- Other calculating machines	0	0	0	0
84705000	- Cash registers	0	0	0	0
84709010	- - Postage-franking machines	0	0	0	0
84709020	- - Accounting machines	0	0	0	0
84709090	- - Other	0	0	0	0
84713010	- - Handheld computers including palmtops and personal digital assistants (PDAs)	0	0	0	0
84713020	- - Laptops including notebooks and subnotebooks	0	0	0	0
84713090	- - Other	0	0	0	0
84714110	- - - Personal computers excluding portable computers of subheading 8471.30	0	0	0	0
84714190	- - - Other	0	0	0	0
84714910	- - - Personal computers excluding portable computers of subheading 8471.30	0	0	0	0
84714990	- - - Other	0	0	0	0
84715010	- - Processing units for personal (including portable) computers	0	0	0	0
84715090	- - Other	0	0	0	0
84716030	- - Computer keyboards	0	0	0	0
84716040	- - X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch sensitive screens	0	0	0	0
84716090	- - Other	0	0	0	0
84717010	- - Floppy disk drives	0	0	0	0
84717020	- - Hard disk drives	0	0	0	0
84717030	- - Tape drives	0	0	0	0
84717040	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0	0	0	0
84717050	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	0	0	0	0
84717091	- - - Automated backup systems	0	0	0	0
84717099	- - - Other	0	0	0	0
84718010	- - Control and adaptor units	0	0	0	0
84718070	- - Sound cards or video cards	0	0	0	0
84718090	- - Other	0	0	0	0
84719010	- - Bar code readers	0	0	0	0
84719020	- - Optical character readers, document or image scanners	0	0	0	0
84719090	- - Other	0	0	0	0
84721010	- - Electrically operated	0	0	0	0
84721020	- - Not electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84723010	- - Electrically operated	0	0	0	0
84723020	- - Not electrically operated	0	0	0	0
84729010	- - Automatic teller machines	0	0	0	0
84729020	- - Electronic fingerprint identification systems	0	0	0	0
84729030	- - Other, electrically operated	0	0	0	0
84729090	- - Other, not electrically operated	0	0	0	0
84731010	- - Printed circuit assemblies for word-processing machines	0	0	0	0
84731090	- - Other	0	0	0	0
84732100	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0	0	0	0
84732900	- - Other	0	0	0	0
84733010	- - Assembled printed circuit boards	0	0	0	0
84733090	- - Other	0	0	0	0
84734011	- - - Parts, including printed circuit assemblies for automatic teller machines	0	0	0	0
84734019	- - - Other	0	0	0	0
84734020	- - For non-electrically operated machines	0	0	0	0
84735011	- - - Suitable for use with the machines of heading 84.71	0	0	0	0
84735019	- - - Other	0	0	0	0
84735020	- - For non-electrically operated machines	0	0	0	0
84741010	- - Electrically operated	0	0	0	0
84741020	- - Not electrically operated	0	0	0	0
84742011	- - - For stone	0	0	0	0
84742019	- - - Other	0	0	0	0
84742021	- - - For stone	0	0	0	0
84742029	- - - Other	0	0	0	0
84743110	- - - Electrically operated	0	0	0	0
84743120	- - - Not electrically operated	0	0	0	0
84743211	- - - - Of an output capacity not exceeding 80 t /h	0	0	0	0
84743219	- - - - Other	0	0	0	0
84743221	- - - - Of an output capacity not exceeding 80 t /h	0	0	0	0
84743229	- - - - Other	0	0	0	0
84743910	- - - Electrically operated	0	0	0	0
84743920	- - - Not electrically operated	0	0	0	0
84748010	- - Electrically operated	0	0	0	0
84748020	- - Not electrically operated	0	0	0	0
84749010	- - Of electrically operated machines	0	0	0	0
84749020	- - Of non-electrically operated machines	0	0	0	0
84751010	- - Electrically operated	0	0	0	0
84751020	- - Not electrically operated	0	0	0	0
84752100	- - Machines for making optical fibres and preforms thereof	0	0	0	0
84752900	- - Other	0	0	0	0
84759010	- - Of electrically operated machines	0	0	0	0
84759020	- - Of non-electrically operated machines	0	0	0	0
84762100	- - Incorporating heating or refrigerating devices	0	0	0	0
84762900	- - Other	0	0	0	0
84768100	- - Incorporating heating or refrigerating devices	0	0	0	0
84768900	- - Other	0	0	0	0
84769000	- Parts	0	0	0	0
84771010	- - For moulding rubber	0	0	0	0
84771031	- - - Poly (vinyl chloride) injection moulding	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	machines				
84771039	- - - Other	0	0	0	0
84772010	- - For extruding rubber	0	0	0	0
84772020	- - For extruding plastics	0	0	0	0
84773000	- Blow moulding machines	0	0	0	0
84774010	- - For moulding or forming rubber	0	0	0	0
84774020	- - For moulding or forming plastics	0	0	0	0
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	0	0	0
84775910	- - - For rubber	0	0	0	0
84775920	- - - For plastics	0	0	0	0
84778010	- - For working rubber or for the manufacture of products from rubber, electrically operated	0	0	0	0
84778020	- - For working rubber or for the manufacture of products from rubber, not electrically operated	0	0	0	0
84778031	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84778039	- - - Other	0	0	0	0
84778040	- - For working plastics or for the manufacture of products from plastics, not electrically operated	0	0	0	0
84779010	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0	0
84779020	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0	0
84779032	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0	0	0	0
84779039	- - - Other	0	0	0	0
84779040	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	0	0	0	0
84781010	- - Electrically operated	0	0	0	0
84781020	- - Not electrically operated	0	0	0	0
84789010	- - Of electrically operated machines	0	0	0	0
84789020	- - Of non-electrically operated machines	0	0	0	0
84791010	- - Electrically operated	0	0	0	0
84791020	- - Not electrically operated	0	0	0	0
84792010	- - Electrically operated	0	0	0	0
84792020	- - Not electrically operated	0	0	0	0
84793010	- - Electrically operated	0	0	0	0
84793020	- - Not electrically operated	0	0	0	0
84794010	- - Electrically operated	0	0	0	0
84794020	- - Not electrically operated	0	0	0	0
84795000	- Industrial robots, not elsewhere specified or included	0	0	0	0
84796000	- Evaporative air coolers	0	0	0	0
84797100	- - Of a kind used in airports	0	0	0	0
84797900	- - Other	0	0	0	0
84798110	- - - Electrically operated	0	0	0	0
84798120	- - - Not electrically operated	0	0	0	0
84798210	- - - Electrically operated	0	0	0	0
84798220	- - - Not electrically operated	0	0	0	0
84798920	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process				
84798930	- - - Other, electrically operated	0	0	0	0
84798940	- - - Other, not electrically operated	0	0	0	0
84799020	- - Of goods of subheading 8479.89.20	0	0	0	0
84799030	- - Of other electrically operated machines	0	0	0	0
84799040	- - Of non-electrically operated machines	0	0	0	0
84801000	- Moulding boxes for metal foundry	0	0	0	0
84802000	- Mould bases	0	0	0	0
84803010	- - Of copper	0	0	0	0
84803090	- - Other	0	0	0	0
84804100	- - Injection or compression types	0	0	0	0
84804900	- - Other	0	0	0	0
84805000	- Moulds for glass	0	0	0	0
84806000	- Moulds for mineral materials	0	0	0	0
84807110	- - - Moulds for footwear soles	0	0	0	0
84807190	- - - Other	0	0	0	0
84807910	- - - Moulds for footwear soles	0	0	0	0
84807990	- - - Other	0	0	0	0
84811011	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm	0	0	0	0
84811019	- - - Other	0	0	0	0
84811021	- - - With an internal diameter of 2.5 cm or less	0	0	0	0
84811022	- - - With an internal diameter of over 2.5 cm	0	0	0	0
84811091	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0	0	0	0
84811099	- - - Other	0	0	0	0
84812010	- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40cm	0	0	0	0
84812020	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0	0	0	0
84812090	- - Other	0	0	0	0
84813010	- - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	0	0	0	0
84813020	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	0	0	0	0
84813030	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0	0	0	0
84813090	- - Other	0	0	0	0
84814010	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	0	0	0	0
84814020	- - Of plastics, with an internal diameter of not less	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	than 10 cm and not more than 25 cm				
84814090	- - Other	0	0	0	0
84818011	- - - Of copper or copper alloys	0	0	0	0
84818012	- - - Of other materials	0	0	0	0
84818013	- - - Of copper or copper alloys	0	0	0	0
84818014	- - - Of other materials	0	0	0	0
84818021	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	0	0	0	0
84818022	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	0	0	0	0
84818030	- - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	0	0	0	0
84818041	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818049	- - - Other	0	0	0	0
84818064	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818065	- - - Other	0	0	0	0
84818066	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818067	- - - Other	5	5	5	0
84818071	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818072	- - - - Other	5	5	5	0
84818073	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	0	0	0	0
84818074	- - - - Having inlet and outlet internal diameters of more than 40 cm	0	0	0	0
84818075	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818076	- - - - Other	0	0	0	0
84818081	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0	0
84818082	- - - - Other	0	0	0	0
84818083	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	0	0	0	0
84818084	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	0	0	0	0
84818087	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
84818088	- - - - - Other	0	0	0	0
84818089	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	0	0	0	0
84818091	- - - - Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	5	0	0	0
84818092	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	0	0	0	0
84818099	- - - - - Other	5	5	5	0
84819010	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	0	0	0	0
84819021	- - - Bodies, for water taps	5	0	0	0
84819022	- - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84819023	- - - Bodies, other	0	0	0	0
84819029	- - - Other	0	0	0	0
84819031	- - - Of copper or copper alloys	0	0	0	0
84819039	- - - Other	0	0	0	0
84819041	- - - Of copper or copper alloys	0	0	0	0
84819049	- - - Other	0	0	0	0
84819090	- - Other	0	0	0	0
84821000	- Ball bearings	0	0	0	0
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	0	0	0	0
84823000	- Spherical roller bearings	0	0	0	0
84824000	- Needle roller bearings	0	0	0	0
84825000	- Other cylindrical roller bearings	0	0	0	0
84828000	- Other, including combined ball/roller bearings	0	0	0	0
84829100	- - Balls, needles and rollers	0	0	0	0
84829900	- - Other	0	0	0	0
84831010	- - For machinery of heading 84.29 or 84.30	5	5	5	0
84831025	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	0	0	0	0
84831026	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	0	0	0	0
84831027	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	0	0	0	0
84831031	- - - Of an output not exceeding 22.38 kW	0	0	0	0
84831039	- - - Other	0	0	0	0
84832020	- - For machinery of heading 84.29 or 84.30	0	0	0	0
84832030	- - For engines of vehicles of Chapter 87	0	0	0	0
84832090	- - Other	0	0	0	0
84833020	- - For machinery of heading 84.29 or 84.30	0	0	0	0
84833030	- - For engines of vehicles of Chapter 87	0	0	0	0
84833090	- - Other	0	0	0	0
84834020	- - For marine vessels	5	0	0	0
84834030	- - For machinery of heading 84.29 or 84.30	5	0	0	0
84834090	- - Other	5	5	5	0
84835000	- Flywheels and pulleys, including pulley blocks	5	5	5	0
84836000	- Clutches and shaft couplings (including universal joints)	0	0	0	0
84839011	- - - For tractors of subheading 8701.10 or 8701.90	0	0	0	0
84839013	- - - For other tractors of heading 87.01	0	0	0	0
84839019	- - - Other	0	0	0	0
84839091	- - - For goods of subheading 8701.10 or 8701.90	0	0	0	0
84839093	- - - For other tractors of heading 87.01	0	0	0	0
84839099	- - - Other	5	5	5	0
84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	0	0	0	0
84842000	- Mechanical seals	0	0	0	0
84849000	- Other	0	0	0	0
84861010	- - Apparatus for rapid heating of semiconductor wafers	0	0	0	0
84861020	- - Spin dryers for semiconductor wafer processing	0	0	0	0
84861030	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84861040	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	0	0	0	0
84861050	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	0	0	0	0
84861060	- - Apparatus for growing or pulling monocrystal semiconductor boules	0	0	0	0
84861090	- - Other	0	0	0	0
84862011	- - - Chemical vapour deposition apparatus for semiconductor production	0	0	0	0
84862012	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	0	0	0	0
84862013	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0	0	0	0
84862019	- - - Other	0	0	0	0
84862021	- - - Ion implanters for doping semiconductor materials	0	0	0	0
84862029	- - - Other	0	0	0	0
84862031	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0	0	0
84862032	- - - Equipment for dry-etching patterns on semiconductor materials	0	0	0	0
84862033	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0	0	0
84862039	- - - Other	0	0	0	0
84862041	- - - Direct write-on-wafer apparatus	0	0	0	0
84862042	- - - Step and repeat aligners	0	0	0	0
84862049	- - - Other	0	0	0	0
84862051	- - - Dicing machines for scribing or scoring semiconductor wafers	0	0	0	0
84862059	- - - Other	0	0	0	0
84862091	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	0	0	0	0
84862092	- - - Machines for bending, folding and straightening semiconductor leads	0	0	0	0
84862093	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0	0
84862094	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0	0
84862095	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	0	0	0	0
84862099	- - - Other	0	0	0	0
84863010	- - Apparatus for dry etching patterns on flat panel display substrates	0	0	0	0
84863020	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	0	0	0	0
84863030	- - Chemical vapour deposition apparatus for flat	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates				
84863090	- - Other	0	0	0	0
84864010	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	0	0	0	0
84864020	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0	0	0	0
84864030	- - Moulds for manufacture of semiconductor devices	0	0	0	0
84864040	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
84864050	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
84864060	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
84864070	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0	0	0
84864090	- - Other	0	0	0	0
84869011	- - - Of apparatus for rapid heating of semiconductor wafers	0	0	0	0
84869012	- - - Of spin dryers for semiconductor wafer processing	0	0	0	0
84869013	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0	0	0	0
84869014	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0	0
84869015	- - - - Other	0	0	0	0
84869016	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	0	0	0	0
84869017	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	0	0	0	0
84869019	- - - Other	0	0	0	0
84869021	- - - Of chemical vapour deposition apparatus for semiconductor production	0	0	0	0
84869022	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	0	0	0	0
84869023	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
84869024	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0	0
84869025	- - - - Other	0	0	0	0
84869026	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	0	0	0	0
84869027	- - - - Other	0	0	0	0
84869028	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0	0
84869029	- - - Other	0	0	0	0
84869031	- - - Of apparatus for dry etching patterns on flat panel display substrates	0	0	0	0
84869032	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0	0
84869033	- - - - Other	0	0	0	0
84869034	- - - Of chemical vapour deposition apparatus for flat panel display production	0	0	0	0
84869035	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	0	0	0	0
84869036	- - - Of apparatus for physical deposition on flat panel display substrates	0	0	0	0
84869039	- - - Other	0	0	0	0
84869041	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	0	0	0	0
84869042	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	0	0	0	0
84869043	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0	0	0	0
84869044	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
84869045	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0	0
84869046	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	0	0	0	0
84869049	- - - Other	0	0	0	0
84871000	- Ships' or boats' propellers and blades therefor	0	0	0	0
84879000	- Other	0	0	0	0
85011030	- - - Spindle motors	0	0	0	0
85011041	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0	0
85011049	- - - - Other	5	5	5	0
85013211	- - - - Motors of a kind used for the goods of heading	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	84.15, 84.18, 84.50, 85.09 or 85.16				
85013212	- - - - Other motors	0	0	0	0
85013213	- - - - Generators	0	0	0	0
85013291	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0	0
85013292	- - - - Other motors	0	0	0	0
85013293	- - - - Generators	0	0	0	0
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	0	0	0	0
85013400	- - Of an output exceeding 375 kW	0	0	0	0
85015111	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	5	5	5	0
85015119	- - - Other	5	0	0	0
85015211	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0	0
85015219	- - - - Other	5	5	5	0
85015221	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0	0
85015229	- - - - Other	5	5	5	0
85015231	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0	0
85015239	- - - - Other	0	0	0	0
85015300	- - Of an output exceeding 75 kW	0	0	0	0
85016210	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	5	0	0	0
85016290	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	0	0	0	0
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	0	0	0
85016400	- - Of an output exceeding 750 kVA	0	0	0	0
85021210	- - - Of an output not exceeding 125 kVA	5	5	5	0
85021220	- - - Of an output exceeding 125 kVA	5	5	5	0
85021310	- - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0	0
85021390	- - - Other	0	0	0	0
85022020	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	0	0	0	0
85022030	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	0	0	0	0
85022041	- - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0	0
85022049	- - - Other	0	0	0	0
85023110	- - - Of an output not exceeding 10,000 kVA	0	0	0	0
85023120	- - - Of an output exceeding 10,000 kVA	0	0	0	0
85023910	- - - Of an output not exceeding 10 kVA	0	0	0	0
85023920	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	0	0	0	0
85023931	- - - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0	0
85023939	- - - - Other	0	0	0	0
85024000	- Electric rotary converters	0	0	0	0
85030010	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more	0	0	0	0
85030090	- Other	0	0	0	0
85041000	- Ballasts for discharge lamps or tubes	5	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85042310	- - - Having a power handling capacity not exceeding 15,000 kVA	0	0	0	0
85042321	- - - - Not exceeding 20,000 kVA	0	0	0	0
85042322	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	0	0	0	0
85042329	- - - - Other	0	0	0	0
85043130	- - - Flyback transformers	0	0	0	0
85043230	- - - Other, having a minimum frequency of 3 MHz	0	0	0	0
85044011	- - - Uninterrupted power supplies (UPS)	0	0	0	0
85044019	- - - Other	0	0	0	0
85044020	- - Battery chargers having a rating exceeding 100 kVA	0	0	0	0
85044030	- - Other rectifiers	0	0	0	0
85044040	- - Inverters	0	0	0	0
85044090	- - Other	0	0	0	0
85045010	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	0	0	0	0
85045020	- - Chip type fixed inductors	0	0	0	0
85045093	- - - Having a power handling capacity not exceeding 2,500 kVA	0	0	0	0
85045094	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	0	0	0	0
85045095	- - - Having a power handling capacity exceeding 10,000 kVA	0	0	0	0
85049010	- - Of goods of subheading of 8504.10	0	0	0	0
85049020	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	0	0	0	0
85049031	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0	0	0	0
85049039	- - - Other	0	0	0	0
85049041	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0	0	0	0
85049049	- - - Other	0	0	0	0
85049050	- - Other, for inductors of a capacity not exceeding 2,500 kVA	0	0	0	0
85049060	- - Other, for inductors of a capacity exceeding 2,500 kVA	0	0	0	0
85049090	- - Other	0	0	0	0
85051100	- - Of metal	0	0	0	0
85051900	- - Other	0	0	0	0
85052000	- Electro-magnetic couplings, clutches and brakes	0	0	0	0
85059000	- Other, including parts	0	0	0	0
85061090	- - Other	0	0	0	0
85066090	- - Other	0	0	0	0
85068020	- - Zinc carbon, having an external volume exceeding 300 cm^3	0	0	0	0
85068099	- - - Other	0	0	0	0
85069000	- Parts	0	0	0	0
85071010	- - Of a kind used for aircraft	0	0	0	0
85072010	- - Of a kind used for aircraft	0	0	0	0
85073010	- - Of a kind used for aircraft	0	0	0	0
85074010	- - Of a kind used for aircraft	0	0	0	0
85075000	- Nickel-metal hydride	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85076010	- - Of a kind used for laptops including notebooks and subnotebooks	0	0	0	0
85076090	- - Other	0	0	0	0
85078010	- - Of a kind used for aircraft	0	0	0	0
85078091	- - - Of a kind used for laptops including notebooks and subnotebooks	0	0	0	0
85078099	- - - Other	0	0	0	0
85079011	- - - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	0	0	0	0
85079012	- - - Of a kind used for aircraft	0	0	0	0
85079019	- - - Other	0	0	0	0
85079091	- - - Of a kind used for aircraft	0	0	0	0
85079092	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	0	0	0	0
85079093	- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	0	0	0	0
85079099	- - - Other	0	0	0	0
85081990	- - - Other	0	0	0	0
85086000	- Other vacuum cleaners	0	0	0	0
85087010	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	0	0	0	0
85087090	- - Other	0	0	0	0
85098020	- - Kitchen waste disposers	10	10	10	0
85099010	- - Of goods of subheading 8509.80.10	0	0	0	0
85099090	- - Other	0	0	0	0
85101000	- Shavers	0	0	0	0
85102000	- Hair clippers	0	0	0	0
85103000	- Hair-removing appliances	0	0	0	0
85109000	- Parts	0	0	0	0
85111010	- - Of a kind suitable for aircraft engines	0	0	0	0
85111020	- - Of a kind suitable for motor vehicle engines	0	0	0	0
85111090	- - Other	0	0	0	0
85112010	- - Of a kind suitable for aircraft engines	0	0	0	0
85112021	- - - Unassembled	0	0	0	0
85112029	- - - Other	0	0	0	0
85112091	- - - Unassembled	0	0	0	0
85112099	- - - Other	0	0	0	0
85113030	- - Of a kind suitable for aircraft engines	0	0	0	0
85113041	- - - Unassembled	0	0	0	0
85113049	- - - Other	5	5	5	0
85113091	- - - Unassembled	0	0	0	0
85113099	- - - Other	0	0	0	0
85114010	- - Of a kind used for aircraft engines	0	0	0	0
85114021	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	0	0	0	0
85114029	- - - Other	0	0	0	0
85114031	- - - For engines of vehicles of heading 87.01	0	0	0	0
85114032	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	5	5	5	0
85114033	- - - For engines of vehicles of heading 87.05	0	0	0	0
85114091	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	0	0	0	0
85114099	- - - Other	5	5	5	0
85115010	- - Of a kind used for aircraft engines	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85115021	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	0	0	0	0
85115029	- - - Other	0	0	0	0
85115031	- - - For engines of vehicles of heading 87.01	0	0	0	0
85115032	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	5	0	0	0
85115033	- - - For engines of vehicles of heading 87.05	0	0	0	0
85115091	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	0	0	0	0
85115099	- - - Other	0	0	0	0
85118010	- - Of a kind used for aircraft engines	0	0	0	0
85118020	- - Of a kind suitable for motor vehicles engines	5	5	5	0
85118090	- - Other	0	0	0	0
85119010	- - Of a kind used for aircraft engines	0	0	0	0
85119020	- - Of a kind suitable for motor vehicles engines	0	0	0	0
85119090	- - Other	0	0	0	0
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	0	0	0	0
85123010	- - Horns and sirens, assembled	5	0	0	0
85123020	- - Unassembled sound signalling equipment	0	0	0	0
85123091	- - - Obstacle detection (warning) devices for vehicles	0	0	0	0
85123099	- - - Other	0	0	0	0
85124000	- Windscreen wipers, defrosters and demisters	5	5	5	0
85129010	- - Of goods of subheading 8512.10	0	0	0	0
85129020	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	5	5	5	0
85131010	- - Miners' helmet lamps	0	0	0	0
85131020	- - Quarrymen's lamps	0	0	0	0
85131090	- - Other	5	5	5	0
85139010	- - Of miners' helmet lamps or quarrymen's lamps	0	0	0	0
85139030	- - Flashlight reflectors; flashlight switch slides of plastics	0	0	0	0
85139090	- - Other	0	0	0	0
85141000	- Resistance heated furnaces and ovens	0	0	0	0
85142020	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0
85142090	- - Other	0	0	0	0
85143020	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0
85143090	- - Other	0	0	0	0
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	0	0	0
85149020	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0
85149090	- - Other	0	0	0	0
85151100	- - Soldering irons and guns	0	0	0	0
85151910	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	0	0	0	0
85151990	- - - Other	0	0	0	0
85152100	- - Fully or partly automatic	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85152900	- - Other	0	0	0	0
85153100	- - Fully or partly automatic	0	0	0	0
85153910	- - - AC arc welders, transformer type	0	0	0	0
85153990	- - - Other	0	0	0	0
85158010	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	0	0	0	0
85158090	- - Other	0	0	0	0
85159010	- - Of AC arc welders, transformer type	0	0	0	0
85159020	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	0	0	0	0
85159090	- - Other	0	0	0	0
85168010	- - For type-founding or type-setting machines; for industrial furnaces	0	0	0	0
85168090	- - Other	5	5	5	0
85169029	- - - Other	0	0	0	0
85169030	- - Of goods of subheading 8516.10	0	0	0	0
85169040	- - Of electric heating resistors for type-founding or type-setting machines	0	0	0	0
85169090	- - Other	0	0	0	0
85171100	- - Line telephone sets with cordless handsets	5	5	5	0
85171200	- - Telephones for cellular networks or for other wireless networks	0	0	0	0
85171800	- - Other	5	5	5	0
85176100	- - Base stations	0	0	0	0
85176210	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	0	0	0	0
85176221	- - - - Control and adaptor units, including gateways, bridges and routers	0	0	0	0
85176229	- - - - Other	0	0	0	0
85176230	- - - Telephonic or telegraphic switching apparatus	0	0	0	0
85176241	- - - - Modems including cable modems and modem cards	0	0	0	0
85176242	- - - - Concentrators or multiplexers	0	0	0	0
85176249	- - - - Other	0	0	0	0
85176251	- - - - Wireless LANs	0	0	0	0
85176252	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0	0	0	0
85176253	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	0	0	0	0
85176259	- - - - Other	0	0	0	0
85176261	- - - - For radio-telephony or radio-telegraphy	0	0	0	0
85176269	- - - - Other	0	0	0	0
85176291	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0	0	0	0
85176299	- - - - Other	0	0	0	0
85176900	- - Other	5	5	5	0
85177010	- - Of control and adaptor units including gateways, bridges and routers	0	0	0	0
85177021	- - - Of cellular telephones	0	0	0	0
85177029	- - - Other	0	0	0	0
85177031	- - - Of goods for line telephony or line telegraphy	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85177032	- - - Of goods for radio-telephony or radio-telegraphy	0	0	0	0
85177039	- - - Other	0	0	0	0
85177040	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0	0	0	0
85177091	- - - Of goods for line telephony or line telegraphy	0	0	0	0
85177092	- - - Of goods for radio-telephony or radio-telegraphy	5	0	0	0
85177099	- - - Other	0	0	0	0
85181011	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0	0	0	0
85181019	- - - Other microphones, whether or not with their stands	5	5	5	0
85181090	- - Other	5	5	5	0
85182110	- - - Box speaker type	0	0	0	0
85182190	- - - Other	5	0	0	0
85182210	- - - Box speaker type	5	0	0	0
85182290	- - - Other	0	0	0	0
85182920	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	5	5	5	0
85182990	- - - Other	5	5	5	0
85183010	- - Headphones	0	0	0	0
85183020	- - Earphones	5	5	5	0
85183040	- - Line telephone handsets	0	0	0	0
85183051	- - - For goods of subheading 8517.12.00	0	0	0	0
85183059	- - - Other	0	0	0	0
85183090	- - Other	0	0	0	0
85189010	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	5	5	5	0
85189020	- - Of goods of subheading 8518.40.40	0	0	0	0
85189030	- - Of goods of subheading 8518.21 or 8518.22	0	0	0	0
85189040	- - Of goods of subheading 8518.29.90	5	5	5	0
85189090	- - Other	0	0	0	0
85195000	- Telephone answering machines	0	0	0	0
85198150	- - - Dictating machines not capable of operating without an external source of power	0	0	0	0
85198161	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0	0
85198171	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0	0
85198191	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0	0
85198930	- - - Of a kind suitable for cinematography or broadcasting	0	0	0	0
85211010	- - Of a kind used in cinematography or television broadcasting	0	0	0	0
85219011	- - - Of a kind used in cinematography or television broadcasting	0	0	0	0
85219091	- - - Of a kind used in cinematography or television broadcasting	0	0	0	0
85221000	- Pick-up cartridges	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85229020	- - Printed circuit board assemblies for telephone answering machines	0	0	0	0
85229030	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	0	0	0	0
85229040	- - Audio or video tapedecks and compact disc mechanisms	0	0	0	0
85229050	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	0	0	0	0
85229091	- - - Other parts and accessories of cinematographic sound recorders or reproducers	0	0	0	0
85229092	- - - Other parts of telephone answering machines	0	0	0	0
85229093	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	0	0	0	0
85229099	- - - Other	0	0	0	0
85232110	- - - Unrecorded	5	5	5	0
85232190	- - - Other	0	0	0	0
85232911	- - - - - Computer tapes	0	0	0	0
85232919	- - - - - Other	0	0	0	0
85232921	- - - - - Video tapes	0	0	0	0
85232929	- - - - - Other	0	0	0	0
85232931	- - - - - Computer tapes	0	0	0	0
85232933	- - - - - Video tapes	0	0	0	0
85232939	- - - - - Other	0	0	0	0
85232941	- - - - - Computer tapes	0	0	0	0
85232942	- - - - - Of a kind suitable for cinematography	0	0	0	0
85232943	- - - - - Other video tapes	0	0	0	0
85232949	- - - - - Other	0	0	0	0
85232951	- - - - - Computer tapes	0	0	0	0
85232952	- - - - - Video tapes	0	0	0	0
85232959	- - - - - Other	0	0	0	0
85232961	- - - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85232962	- - - - - Of a kind suitable for cinematography	0	0	0	0
85232963	- - - - - Other video tapes	0	0	0	0
85232969	- - - - - Other	0	0	0	0
85232971	- - - - - Computer hard disks and diskettes	0	0	0	0
85232979	- - - - - Other	0	0	0	0
85232981	- - - - - - Of a kind suitable for computer use	0	0	0	0
85232982	- - - - - - Other	0	0	0	0
85232983	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85232984	- - - - - Other, of a kind suitable for cinematography	0	0	0	0
85232989	- - - - - Other	0	0	0	0
85232991	- - - - - Of a kind suitable for computer use	0	0	0	0
85232992	- - - - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85232993	- - - - - - Of a kind suitable for computer use	0	0	0	0
85232994	- - - - - - Other	0	0	0	0
85232995	- - - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85232999	- - - - - Other	0	0	0	0
85234110	- - - Of a kind suitable for computer use	0	0	0	0
85234190	- - - Other	0	0	0	0
85234911	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0	0
85234912	- - - - - Educational, technical, scientific, historical or cultural discs	0	0	0	0
85234913	- - - - - Other	0	0	0	0
85234914	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85234919	- - - - Other	0	0	0	0
85234991	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0	0
85234992	- - - - Of a kind used for reproducing sound only	0	0	0	0
85234993	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85234999	- - - - Other	0	0	0	0
85235111	- - - - Of a kind suitable for computer use	0	0	0	0
85235119	- - - - Other	0	0	0	0
85235121	- - - - - Of a kind suitable for computer use	0	0	0	0
85235129	- - - - - Other	5	5	5	0
85235130	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85235190	- - - - Other	5	5	5	0
85235200	- - “Smart cards”	0	0	0	0
85235910	- - - Proximity cards and tags	0	0	0	0
85235921	- - - - Of a kind suitable for computer use	0	0	0	0
85235929	- - - - Other	0	0	0	0
85235930	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85235940	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85235990	- - - - Other	0	0	0	0
85238040	- - Gramophone records	0	0	0	0
85238051	- - - Of a kind suitable for computer use	0	0	0	0
85238059	- - - Other	0	0	0	0
85238091	- - - Of a kind used for reproducing phenomena other than sound or image	0	0	0	0
85238092	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0	0
85238099	- - - Other	0	0	0	0
85255000	- Transmission apparatus	0	0	0	0
85256000	- Transmission apparatus incorporating reception apparatus	0	0	0	0
85258031	- - - Of a kind used in broadcasting	0	0	0	0
85258039	- - - Other	5	5	5	0
85258050	- - Other digital cameras	5	5	5	0
85261010	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0	0	0	0
85261090	- - Other	0	0	0	0
85269110	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0	0	0	0
85269190	- - - Other	0	0	0	0
85269200	- - Radio remote control apparatus	0	0	0	0
85284110	- - - Colour	0	0	0	0
85284120	- - - Monochrome	0	0	0	0
85284920	- - - Monochrome	0	0	0	0
85285110	- - - Projection type flat panel display units	0	0	0	0
85285120	- - - Other, colour	0	0	0	0
85285130	- - - Other, monochrome	0	0	0	0
85285920	- - - Monochrome	0	0	0	0
85286110	- - - Flat panel display type	0	0	0	0
85286190	- - - Other	0	0	0	0
85286910	- - - Having the capability of projecting on a screen of 300 inches or more	0	0	0	0
85287111	- - - - Mains operated	0	0	0	0
85287119	- - - - Other	0	0	0	0
85291060	- - Feed horns (wave guide)	0	0	0	0
85291092	- - - Of a kind used with transmission apparatus for radio-broadcasting or television	0	0	0	0
85291099	- - - Other	5	5	5	0
85299020	- - Of decoders	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85299040	- - Of digital cameras or video camera recorders	0	0	0	0
85299051	- - - For goods of subheading 8525.50 or 8525.60	0	0	0	0
85299052	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	0	0	0	0
85299053	- - - - For flat panel displays	0	0	0	0
85299054	- - - - Other, for television receivers	5	5	5	0
85299055	- - - - Other	0	0	0	0
85299059	- - - Other	0	0	0	0
85299091	- - - For television receivers	0	0	0	0
85299094	- - - For flat panel displays	0	0	0	0
85299099	- - - Other	0	0	0	0
85301000	- Equipment for railways or tramways	0	0	0	0
85308000	- Other equipment	0	0	0	0
85309000	- Parts	0	0	0	0
85311010	- - Burglar alarms	0	0	0	0
85311020	- - Fire alarms	0	0	0	0
85311030	- - Smoke alarms; portable personal alarms (shrill alarms)	0	0	0	0
85311090	- - Other	0	0	0	0
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	0	0	0
85318011	- - - Door bells and other door sound signalling apparatus	0	0	0	0
85318019	- - - Other	5	0	0	0
85318021	- - - Vacuum fluorescent display panels	0	0	0	0
85318029	- - - Other	0	0	0	0
85318090	- - Other	0	0	0	0
85319010	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	0	0	0	0
85319020	- - Of door bells or other door sound signalling apparatus	0	0	0	0
85319030	- - Of other bells or sound signaling apparatus	0	0	0	0
85319090	- - Other	0	0	0	0
85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	0	0	0
85322100	- - Tantalum	0	0	0	0
85322200	- - Aluminium electrolytic	0	0	0	0
85322300	- - Ceramic dielectric, single layer	0	0	0	0
85322400	- - Ceramic dielectric, multilayer	0	0	0	0
85322500	- - Dielectric of paper or plastics	0	0	0	0
85322900	- - Other	0	0	0	0
85323000	- Variable or adjustable (pre-set) capacitors	0	0	0	0
85329000	- Parts	0	0	0	0
85331010	- - Surface mounted	0	0	0	0
85331090	- - Other	0	0	0	0
85332100	- - For a power handling capacity not exceeding 20 W	0	0	0	0
85332900	- - Other	0	0	0	0
85333100	- - For a power handling capacity not exceeding 20 W	0	0	0	0
85333900	- - Other	0	0	0	0
85334000	- Other variable resistors, including rheostats and potentiometers	0	0	0	0
85339000	- Parts	0	0	0	0
85340010	- Single-sided	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85340020	- Double-sided	0	0	0	0
85340030	- Multi-layer	0	0	0	0
85340090	- Other	0	0	0	0
85351000	- Fuses	0	0	0	0
85352110	- - - Moulded case type	0	0	0	0
85352190	- - - Other	0	0	0	0
85352900	- - Other	0	0	0	0
85353011	- - - Disconnectors having a voltage of less than 36 kV	0	0	0	0
85353019	- - - Other	0	0	0	0
85353020	- - For a voltage of 66 kV or more	0	0	0	0
85353090	- - Other	0	0	0	0
85354000	- Lightning arresters, voltage limiters and surge suppressors	0	0	0	0
85359010	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	0	0	0	0
85359090	- - Other	0	0	0	0
85363010	- - Lightning arresters	0	0	0	0
85365020	- - Over-current and residual-current automatic switches	5	5	5	0
85365051	- - - For a current of less than 16 A	5	5	5	0
85365059	- - - Other	5	5	5	0
85366110	- - - Of a kind used for compact lamps or halogen lamps	0	0	0	0
85366191	- - - - For a current of less than 16 A	0	0	0	0
85366199	- - - - Other	5	5	5	0
85366932	- - - - For a current of less than 16 A	5	5	5	0
85366939	- - - - Other	5	5	5	0
85367010	- - Of ceramics	0	0	0	0
85367020	- - Of copper	0	0	0	0
85367090	- - Other	0	0	0	0
85369012	- - - For a current of less than 16 A	5	5	5	0
85369019	- - - Other	5	5	5	0
85371011	- - - Control panels of a kind suitable for use in distributed control systems	0	0	0	0
85371012	- - - Control panels fitted with a programmable processor	0	0	0	0
85371013	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	0	0	0	0
85371019	- - - Other	5	5	5	0
85371020	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	5	5	5	0
85371030	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	0	0	0	0
85371091	- - - Of a kind used in radio equipment or in electric fans	0	0	0	0
85371092	- - - Of a kind suitable for use in distributed control systems	0	0	0	0
85371099	- - - Other	5	5	5	0
85372011	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	0	0	0	0
85372019	- - - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85372021	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	0	0	0	0
85372029	- - - Other	0	0	0	0
85372090	- - Other	0	0	0	0
85381011	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	0	0	0	0
85381012	- - - Of a kind used in radio equipment	0	0	0	0
85381019	- - - Other	5	5	5	0
85381021	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	0	0	0	0
85381022	- - - Of a kind used in radio equipment	0	0	0	0
85381029	- - - Other	0	0	0	0
85389011	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	5	5	5	0
85389012	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	5	5	5	0
85389013	- - - Parts of goods of subheading 8537.10.20	0	0	0	0
85389019	- - - Other	5	5	5	0
85389021	- - - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	0	0	0	0
85389029	- - - Other	0	0	0	0
85391090	- - Other	0	0	0	0
85392120	- - - Of a kind used in medical equipment	0	0	0	0
85392140	- - - Other reflector lamp bulbs	0	0	0	0
85392190	- - - Other	0	0	0	0
85392220	- - - Of a kind used in medical equipment	0	0	0	0
85392230	- - - Other reflector lamp bulbs	0	0	0	0
85392910	- - - Of a kind used in medical equipment	0	0	0	0
85392930	- - - Other reflector lamp bulbs	0	0	0	0
85392941	- - - - Of a kind suitable for medical equipment	0	0	0	0
85392949	- - - - Other	0	0	0	0
85392960	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	0	0	0	0
85392990	- - - Other	0	0	0	0
85393200	- - Mercury or sodium vapour lamps; metal halide lamps	0	0	0	0
85393910	- - - Tubes for compact fluorescent lamps	0	0	0	0
85393930	- - - Other fluorescent cold cathode types	0	0	0	0
85393990	- - - Other	0	0	0	0
85394100	- - Arc-lamps	0	0	0	0
85394900	- - Other	0	0	0	0
85399010	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	0	0	0	0
85399020	- - Other, suitable for lamps of motor vehicles	0	0	0	0
85399090	- - Other	0	0	0	0
85401100	- - Colour	0	0	0	0
85401200	- - Monochrome	0	0	0	0
85402000	- Television camera tubes; image converters and	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	intensifiers; other photo-cathode tubes				
85404010	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0	0	0	0
85404090	- - Other	0	0	0	0
85406000	- Other cathode-ray tubes	0	0	0	0
85407100	- - Magnetrons	0	0	0	0
85407900	- - Other	0	0	0	0
85408100	- - Receiver or amplifier valves and tubes	0	0	0	0
85408900	- - Other	0	0	0	0
85409100	- - Of cathode-ray tubes	0	0	0	0
85409910	- - - Of microwave tubes	0	0	0	0
85409990	- - - Other	0	0	0	0
85411000	- Diodes, other than photosensitive or light emitting diodes	0	0	0	0
85412100	- - With a dissipation rate of less than 1 W	0	0	0	0
85412900	- - Other	0	0	0	0
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0	0	0	0
85414010	- - Light emitting diodes	0	0	0	0
85414021	- - - Photovoltaic cells, not assembled	0	0	0	0
85414022	- - - Photovoltaic cells assembled in modules or made up into panels	0	0	0	0
85414029	- - - Other	0	0	0	0
85414090	- - Other	0	0	0	0
85415000	- Other semiconductor devices	0	0	0	0
85416000	- Mounted piezo-electric crystals	0	0	0	0
85419000	- Parts	0	0	0	0
85423100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	0	0	0
85423200	- - Memories	0	0	0	0
85423300	- - Amplifiers	0	0	0	0
85423900	- - Other	0	0	0	0
85429000	- Parts	0	0	0	0
85431000	- Particle accelerators	0	0	0	0
85432000	- Signal generators	0	0	0	0
85433020	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	0	0	0	0
85433090	- - Other	0	0	0	0
85437010	- - Electric fence energisers	0	0	0	0
85437020	- - Remote control apparatus, other than radio remote control apparatus	0	0	0	0
85437030	- - Electrical machines and apparatus with translation or dictionary functions	0	0	0	0
85437040	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85437050	- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	0	0	0	0
85437090	- - Other	0	0	0	0
85439010	- - Of goods of subheading 8543.10 or 8543.20	0	0	0	0
85439020	- - Of goods of subheading 8543.30.20	0	0	0	0
85439030	- - Of goods of subheading 8543.70.30	0	0	0	0
85439040	- - Of goods of subheading 8543.70.40	0	0	0	0
85439050	- - Of goods of subheading 8543.70.50	0	0	0	0
85439090	- - Other	0	0	0	0
85441900	- - Other	0	0	0	0
85442031	- - - Insulated with rubber or plastics	0	0	0	0
85442039	- - - Other	0	0	0	0
85442041	- - - Insulated with rubber or plastics	0	0	0	0
85442049	- - - Other	0	0	0	0
85443091	- - - Insulated with rubber or plastics	0	0	0	0
85443099	- - - Other	0	0	0	0
85444211	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0	0
85444219	- - - - Other	0	0	0	0
85444221	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0	0
85444222	- - - - Telephone, telegraph and radio relay cables, other	0	0	0	0
85444229	- - - - Other	0	0	0	0
85444911	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0	0
85444912	- - - - Telephone, telegraph and radio relay cables, other	0	0	0	0
85444919	- - - - Other	0	0	0	0
85444931	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0	0
85446011	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	5	5	5	0
85446019	- - - Other	0	0	0	0
85446021	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	0	0	0	0
85446029	- - - Other	0	0	0	0
85446030	- - For a voltage exceeding 66 kV	0	0	0	0
85447010	- - Telephone, telegraph and radio relay cables, submarine	0	0	0	0
85447090	- - Other	0	0	0	0
85451100	- - Of a kind used for furnaces	0	0	0	0
85451900	- - Other	0	0	0	0
85452000	- Brushes	0	0	0	0
85459000	- Other	0	0	0	0
85461000	- Of glass	0	0	0	0
85462010	- - Transformer bushings and circuit breaker insulators	0	0	0	0
85462090	- - Other	0	0	0	0
85469000	- Other	0	0	0	0
85471000	- Insulating fittings of ceramics	0	0	0	0
85472000	- Insulating fittings of plastics	0	0	0	0
85479010	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	0	0	0	0
85479090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
85481012	- - - Of a kind used in aircraft	0	0	0	0
85481019	- - - Other	0	0	0	0
85481022	- - - Of primary cells and primary batteries	0	0	0	0
85481023	- - - Of electric accumulators of a kind used in aircraft	0	0	0	0
85481029	- - - Other	0	0	0	0
85481032	- - - Of primary cells and primary batteries	0	0	0	0
85481033	- - - Of electric accumulators of a kind used in aircraft	0	0	0	0
85481039	- - - Other	0	0	0	0
85481091	- - - Of primary cells and primary batteries	0	0	0	0
85481092	- - - Of electric accumulators of a kind used in aircraft	0	0	0	0
85481099	- - - Other	0	0	0	0
85489010	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	0	0	0	0
85489020	- - Printed circuit assemblies including such assemblies for external connections	0	0	0	0
85489090	- - Other	0	0	0	0
86011000	- Powered from an external source of electricity	0	0	0	0
86012000	- Powered by electric accumulators	0	0	0	0
86021000	- Diesel-electric locomotives	0	0	0	0
86029000	- Other	0	0	0	0
86031000	- Powered from an external source of electricity	0	0	0	0
86039000	- Other	0	0	0	0
86040000	**Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	0	0	0	0
86050000	**Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**	0	0	0	0
86061000	- Tank wagons and the like	0	0	0	0
86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	0	0	0
86069100	- - Covered and closed	0	0	0	0
86069200	- - Open, with non-removable sides of a height exceeding 60 cm	0	0	0	0
86069900	- - Other	0	0	0	0
86071100	- - Driving bogies and bissel-bogies	0	0	0	0
86071200	- - Other bogies and bissel-bogies	0	0	0	0
86071900	- - Other, including parts	0	0	0	0
86072100	- - Air brakes and parts thereof	0	0	0	0
86072900	- - Other	0	0	0	0
86073000	- Hooks and other coupling devices, buffers, and parts thereof	0	0	0	0
86079100	- - Of locomotives	0	0	0	0
86079900	- - Other	0	0	0	0
86080020	- Electro-mechanical equipment	0	0	0	0
86080090	- Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
86090000	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	0	0	0	0
87012010	- - Completely Knocked Down	0	0	0	0
87012090	- - Other	0	0	0	0
87013000	- Track-laying tractors	0	0	0	0
87019010	- - Agricultural tractors	0	0	0	0
87019090	- - Other	0	0	0	0
87021071	- - - - g.v.w. of at least 6 t but not exceeding 18 t	0	0	0	0
87021079	- - - - Other	0	0	0	0
87029093	- - - - Specially designed for use in airports	0	0	0	0
87032291	- - - - Ambulances	5	5	5	0
87032310	- - - Ambulances	5	5	5	0
87032329	- - - - Other	0	0	0	0
87032339	- - - - Other	0	0	0	0
87032410	- - - Ambulances	0	0	0	0
87032429	- - - - Other	0	0	0	0
87032439	- - - - Other	0	0	0	0
87033140	- - - Ambulances	5	5	5	0
87033210	- - - Ambulances	5	5	5	0
87033229	- - - - Other	0	0	0	0
87033239	- - - - Other	5	5	5	0
87033310	- - - Ambulances	0	0	0	0
87033329	- - - - Other	0	0	0	0
87033339	- - - - Other	0	0	0	0
87039011	- - - Ambulances	0	0	0	0
87051000	- Crane lorries	0	0	0	0
87052000	- Mobile drilling derricks	0	0	0	0
87053000	- Fire fighting vehicles	0	0	0	0
87054000	- Concrete-mixer lorries	5	5	5	0
87059050	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	0	0	0	0
87059090	- - Other	0	0	0	0
87060011	- - For agricultural tractors of subheading 8701.10 or 8701.90	0	0	0	0
87060019	- - Other	0	0	0	0
87079010	- - For vehicles of heading 87.01	0	0	0	0
87081010	- - For vehicles of heading 87.01	0	0	0	0
87082100	- - Safety seat belts	5	5	5	0
87082911	- - - - For vehicles of heading 87.01	0	0	0	0
87082992	- - - - For vehicles of heading 87.01	0	0	0	0
87083010	- - For vehicles of heading 87.01	0	0	0	0
87084014	- - - For vehicles of heading 87.01	0	0	0	0
87084025	- - - For vehicles of heading 87.01	0	0	0	0
87085015	- - - For vehicles of heading 87.01	0	0	0	0
87085025	- - - For vehicles of heading 87.01	0	0	0	0
87085091	- - - - Crown wheels and pinions	0	0	0	0
87085092	- - - - Other	0	0	0	0
87085099	- - - Other	5	5	5	0
87087015	- - - For vehicles of heading 87.01	0	0	0	0
87087017	- - - For vehicles of heading 87.02 or 87.04	0	0	0	0
87087021	- - - For vehicles of heading 87.01	0	0	0	0
87087031	- - - For vehicles of heading 87.01	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
87087095	- - - For vehicles of heading 87.01	0	0	0	0
87087096	- - - For vehicles of heading 87.02 or 87.04	0	0	0	0
87088015	- - - For vehicles of heading 87.01	0	0	0	0
87089115	- - - - For vehicles of heading 87.01	0	0	0	0
87089210	- - - For vehicles of heading 87.01	0	0	0	0
87089350	- - - For vehicles of heading 87.01	0	0	0	0
87089494	- - - - For vehicles of heading 87.01	0	0	0	0
87091100	- - Electrical	0	0	0	0
87091900	- - Other	0	0	0	0
87099000	- Parts	0	0	0	0
87100000	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	0	0	0	0
87120010	- Racing bicycles	0	0	0	0
87131000	- Not mechanically propelled	0	0	0	0
87139000	- Other	0	0	0	0
87142011	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0	0	0	0
87142012	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0	0	0	0
87142019	- - - Other	0	0	0	0
87142090	- - Other	0	0	0	0
87150000	**Baby carriages and parts thereof.**	0	0	0	0
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	0	0	0	0
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	0	0	0
87163100	- - Tanker trailers and tanker semi-trailers	0	0	0	0
87163940	- - - Agricultural trailers and semi-trailers	0	0	0	0
87163991	- - - - Having a carrying capacity (payload) exceeding 200 t	0	0	0	0
87163999	- - - - Other	0	0	0	0
87164000	- Other trailers and semi-trailers	0	0	0	0
87168010	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	5	5	5	0
87168020	- - Wheelbarrows	0	0	0	0
87168090	- - Other	5	5	5	0
87169013	- - - For goods of subheading 8716.20	0	0	0	0
87169019	- - - Other	0	0	0	0
87169092	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	0	0	0	0
87169093	- - - - Other	0	0	0	0
87169094	- - - - Spokes and nipples	0	0	0	0
87169095	- - - - Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	0	0	0	0
87169096	- - - - Other castors	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
87169099	- - - - Other	0	0	0	0
88010000	**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	0	0	0	0
88021100	- - Of an unladen weight not exceeding 2,000 kg	0	0	0	0
88021200	- - Of an unladen weight exceeding 2,000 kg	0	0	0	0
88022010	- - Aeroplanes	0	0	0	0
88022090	- - Other	0	0	0	0
88023010	- - Aeroplanes	0	0	0	0
88023090	- - Other	0	0	0	0
88024010	- - Aeroplanes	0	0	0	0
88024090	- - Other	0	0	0	0
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	0	0	0
88031000	- Propellers and rotors and parts thereof	0	0	0	0
88032000	- Under-carriages and parts thereof	0	0	0	0
88033000	- Other parts of aeroplanes or helicopters	0	0	0	0
88039010	- - Of telecommunications satellites	0	0	0	0
88039020	- - Of balloons, gliders or kites	0	0	0	0
88039090	- - Other	0	0	0	0
88040010	- Rotochutes and parts thereof	0	0	0	0
88040090	- Other	0	0	0	0
88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	0	0	0
88052100	- - Air combat simulators and parts thereof	0	0	0	0
88052910	- - - Ground flying trainers	0	0	0	0
88052990	- - - Other	0	0	0	0
89011010	- - Of a gross tonnage not exceeding 26	0	0	0	0
89011020	- - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0	0
89011060	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	0	0	0	0
89011070	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0	0
89011080	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	0	0	0	0
89011090	- - Of a gross tonnage exceeding 5,000	0	0	0	0
89012050	- - Of a gross tonnage not exceeding 5,000	0	0	0	0
89012070	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0	0
89012080	- - Of a gross tonnage exceeding 50,000	0	0	0	0
89013050	- - Of a gross tonnage not exceeding 5,000	0	0	0	0
89013070	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0	0
89013080	- - Of a gross tonnage exceeding 50,000	0	0	0	0
89019011	- - - Of a gross tonnage not exceeding 26	0	0	0	0
89019012	- - - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0	0
89019014	- - - Of a gross tonnage exceeding 500	0	0	0	0
89019031	- - - Of a gross tonnage not exceeding 26	0	0	0	0
89019032	- - - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0	0
89019033	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	0	0	0	0
89019034	- - - Of a gross tonnage exceeding 1,000 but not	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	exceeding 4,000				
89019035	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	0	0	0	0
89019036	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0	0
89019037	- - - Of a gross tonnage exceeding 50,000	0	0	0	0
89020023	- - Of a gross tonnage of 40 or more but not exceeding 250:				
8902002390	- - - Other	0	0	0	0
89020024	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	0	0	0	0
89020025	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0	0
89020026	- - Of a gross tonnage exceeding 4,000	0	0	0	0
89020093	- - Of a gross tonnage of 40 or more but not exceeding 250:				
8902009390	- - - Other	0	0	0	0
89020094	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	0	0	0	0
89020095	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0	0
89020096	- - Of a gross tonnage exceeding 4,000	0	0	0	0
89031000	- Inflatable	5	0	0	0
89039100	- - Sailboats, with or without auxiliary motor	0	0	0	0
89039200	- - Motorboats, other than outboard motorboats	0	0	0	0
89039900	- - Other	0	0	0	0
89040010	- Of a gross tonnage not exceeding 26	0	0	0	0
89040031	- - Of a power not exceeding 4,000 hp	0	0	0	0
89040039	- - Other	0	0	0	0
89051000	- Dredgers	0	0	0	0
89052000	- Floating or submersible drilling or production platforms	0	0	0	0
89059010	- - Floating docks	0	0	0	0
89059090	- - Other	0	0	0	0
89061000	- Warships	0	0	0	0
89069010	- - Of a displacement not exceeding 30 t	0	0	0	0
89069020	- - Of a displacement exceeding 30 t but not exceeding 300 t	0	0	0	0
89069090	- - Other	0	0	0	0
89071000	- Inflatable rafts	0	0	0	0
89079010	- - Buoys	0	0	0	0
89079090	- - Other	0	0	0	0
89080000	**Vessels and other floating structures for breaking up.**	0	0	0	0
90011010	- - For telecommunications and other electrical uses	0	0	0	0
90011090	- - Other	0	0	0	0
90012000	- Sheets and plates of polarising material	0	0	0	0
90013000	- Contact lenses	0	0	0	0
90014000	- Spectacle lenses of glass	0	0	0	0
90015000	- Spectacle lenses of other materials	0	0	0	0
90019010	- - For photographic or cinematographic cameras or projectors	0	0	0	0
90019090	- - Other	0	0	0	0
90021110	- - - For cinematographic projectors	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
90021190	- - - Other	0	0	0	0
90021900	- - Other	0	0	0	0
90022010	- - For cinematographic projectors	0	0	0	0
90022020	- - For cinematographic cameras, photographic cameras and other projectors	0	0	0	0
90022030	- - For telescopes or microscopes	0	0	0	0
90022090	- - Other	0	0	0	0
90029020	- - For cinematographic projectors	0	0	0	0
90029030	- - For cinematographic cameras, photographic cameras and other projectors	0	0	0	0
90029090	- - Other	0	0	0	0
90031100	- - Of plastics	0	0	0	0
90031900	- - Of other materials	5	0	0	0
90039000	- Parts	0	0	0	0
90041000	- Sunglasses	0	0	0	0
90049010	- - Corrective spectacles	0	0	0	0
90049050	- - Protective goggles	0	0	0	0
90049090	- - Other	0	0	0	0
90051000	- Binoculars	0	0	0	0
90058010	- - Astronomical instruments, excluding instruments for radio-astronomy	0	0	0	0
90058090	- - Other	0	0	0	0
90059010	- - For astronomical instruments, excluding instruments for radio-astronomy	0	0	0	0
90059090	- - Other	0	0	0	0
90061010	- - Laser photoplotters	0	0	0	0
90061090	- - Other	0	0	0	0
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0	0	0	0
90064000	- Instant print cameras	0	0	0	0
90065100	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0	0	0	0
90065200	- - Other, for roll film of a width less than 35 mm	0	0	0	0
90065300	- - Other, for roll film of a width of 35 mm	0	0	0	0
90065910	- - - Laser photoplotters or image setters with a raster image processor	0	0	0	0
90065990	- - - Other	0	0	0	0
90066100	- - Discharge lamp (“electronic”) flashlight apparatus	0	0	0	0
90066900	- - Other	0	0	0	0
90069110	- - - For laser photoplotters of subheading 9006.10.10	0	0	0	0
90069130	- - - Other, for cameras of subheadings 9006.40 to 9006.53	0	0	0	0
90069190	- - - Other	0	0	0	0
90069910	- - - For photographic flashlight apparatus	0	0	0	0
90069990	- - - Other	0	0	0	0
90071000	- Cameras	0	0	0	0
90072010	- - For film of less than 16 mm in width	0	0	0	0
90072090	- - Other	0	0	0	0
90079100	- - For cameras	0	0	0	0
90079200	- - For projectors	0	0	0	0
90085010	- - Microfilm, microfiche or other microform readers,	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	whether or not capable of producing copies				
90085090	- - Other	0	0	0	0
90089020	- - Of photographic (other than cinematographic) enlargers and reducers	0	0	0	0
90089090	- - Other	0	0	0	0
90101000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	0	0	0
90105010	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90105090	- - Other	0	0	0	0
90106010	- - Of 300 inches or more	0	0	0	0
90106090	- - Other	0	0	0	0
90109010	- - Of goods of subheading 9010.10 or 9010.60	0	0	0	0
90109030	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90109090	- - Other	0	0	0	0
90111000	- Stereoscopic microscopes	0	0	0	0
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	0	0	0
90118000	- Other microscopes	0	0	0	0
90119000	- Parts and accessories	0	0	0	0
90121000	- Microscopes other than optical microscopes; diffraction apparatus	0	0	0	0
90129000	- Parts and accessories	0	0	0	0
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	0	0	0
90132000	- Lasers, other than laser diodes	0	0	0	0
90138010	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90138020	- - Liquid crystal devices	0	0	0	0
90138090	- - Other	0	0	0	0
90139010	- - Of goods of subheading 9013.20	0	0	0	0
90139050	- - Of goods of subheading 9013.80.20	0	0	0	0
90139060	- - Of goods of subheading 9013.80.10	0	0	0	0
90139090	- - Other	0	0	0	0
90141000	- Direction finding compasses	0	0	0	0
90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0	0	0
90148010	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines	0	0	0	0
90148090	- - Other	0	0	0	0
90149010	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	0	0	0	0
90149090	- - Other	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
90151010	- - Of a kind used in photography or cinematography	0	0	0	0
90151090	- - Other	0	0	0	0
90152000	- Theodolites and tachymeters (tacheometers)	0	0	0	0
90153000	- Levels	0	0	0	0
90154000	- Photogrammetrical surveying instruments and appliances	0	0	0	0
90158010	- - Radio-sonde and radio wind apparatus	0	0	0	0
90158090	- - Other	0	0	0	0
90159000	- Parts and accessories	0	0	0	0
90160000	**Balances of a sensitivity of 5 cg or better, with or without weights.**	0	0	0	0
90171010	- - Plotters	0	0	0	0
90171090	- - Other	0	0	0	0
90172010	- - Rulers	0	0	0	0
90172030	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90172040	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90172050	- - Other plotters	0	0	0	0
90172090	- - Other	0	0	0	0
90173000	- Micrometers, callipers and gauges	0	0	0	0
90178000	- Other instruments	0	0	0	0
90179020	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90179030	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0	0	0	0
90179040	- - Parts and accessories, including printed circuit assemblies, of other plotters	0	0	0	0
90179090	- - Other	0	0	0	0
90181100	- - Electro-cardiographs	0	0	0	0
90181200	- - Ultrasonic scanning apparatus	0	0	0	0
90181300	- - Magnetic resonance imaging apparatus	0	0	0	0
90181400	- - Scintigraphic apparatus	0	0	0	0
90181900	- - Other	0	0	0	0
90182000	- Ultra-violet or infra-red ray apparatus	0	0	0	0
90183110	- - - Disposable syringes	0	0	0	0
90183190	- - - Other	0	0	0	0
90183200	- - Tubular metal needles and needles for sutures	0	0	0	0
90183910	- - - Catheters	0	0	0	0
90183990	- - - Other	0	0	0	0
90184100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	0	0	0
90184900	- - Other	0	0	0	0
90185000	- Other ophthalmic instruments and appliances	0	0	0	0
90189020	- - Intravenous administration sets	0	0	0	0
90189030	- - Electronic instruments and appliances	0	0	0	0
90189090	- - Other	0	0	0	0
90191010	- - Electronic	0	0	0	0
90191090	- - Other	0	0	0	0
90192000	- Ozone therapy, oxygen therapy, aerosol therapy,	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	artificial respiration or other therapeutic respiration apparatus				
90200000	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	0	0	0	0
90211000	- Orthopaedic or fracture appliances	0	0	0	0
90212100	- - Artificial teeth	0	0	0	0
90212900	- - Other	0	0	0	0
90213100	- - Artificial joints	0	0	0	0
90213900	- - Other	0	0	0	0
90214000	- Hearing aids, excluding parts and accessories	0	0	0	0
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0	0	0
90219000	- Other	0	0	0	0
90221200	- - Computed tomography apparatus	0	0	0	0
90221300	- - Other, for dental uses	0	0	0	0
90221400	- - Other, for medical, surgical or veterinary uses	0	0	0	0
90221910	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit boards/printed wiring boards~~-~~ assemblies	0	0	0	0
90221990	- - - Other	0	0	0	0
90222100	- - For medical, surgical, dental or veterinary uses	0	0	0	0
90222900	- - For other uses	0	0	0	0
90223000	- X-ray tubes	0	0	0	0
90229010	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	0	0	0	0
90229090	- - Other	0	0	0	0
90230000	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	0	0	0	0
90241010	- - Electrically operated	0	0	0	0
90241020	- - Not electrically operated	0	0	0	0
90248010	- - Electrically operated	0	0	0	0
90248020	- - Not electrically operated	0	0	0	0
90249010	- - For electrically operated machines and appliances	0	0	0	0
90249020	- - For non-electrically operated machines and appliances	0	0	0	0
90251100	- - Liquid-filled, for direct reading	0	0	0	0
90251911	- - - - Temperature gauges for motor vehicles	0	0	0	0
90251919	- - - - Other	0	0	0	0
90251920	- - - Not electrically operated	0	0	0	0
90258020	- - Electrically operated	0	0	0	0
90258030	- - Not electrically operated	0	0	0	0
90259010	- - For electrically operated instruments	0	0	0	0
90259020	- - For non-electrically operated instruments	0	0	0	0
90261010	- - Level gauges for motor vehicles, electrically operated	0	0	0	0
90261020	- - Level gauges for motor vehicles, not electrically operated	0	0	0	0
90261030	- - Other, electrically operated	0	0	0	0
90261090	- - Other, not electrically operated	0	0	0	0
90262010	- - Pressure gauges for motor vehicles, electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
90262020	- - Pressure gauges for motor vehicles, not electrically operated	0	0	0	0
90262030	- - Other, electrically operated	0	0	0	0
90262040	- - Other, not electrically operated	0	0	0	0
90268010	- - Electrically operated	0	0	0	0
90268020	- - Not electrically operated	0	0	0	0
90269010	- - For electrically operated instruments and apparatus	0	0	0	0
90269020	- - For non-electrically operated instruments and apparatus	0	0	0	0
90271010	- - Electrically operated	0	0	0	0
90271020	- - Not electrically operated	0	0	0	0
90272010	- - Electrically operated	0	0	0	0
90272020	- - Not electrically operated	0	0	0	0
90273010	- - Electrically operated	0	0	0	0
90273020	- - Not electrically operated	0	0	0	0
90275010	- - Electrically operated	0	0	0	0
90275020	- - Not electrically operated	0	0	0	0
90278010	- - Exposure meters	0	0	0	0
90278030	- - Other, electrically operated	0	0	0	0
90278040	- - Other, not electrically operated	0	0	0	0
90279010	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	0	0	0	0
90279091	- - - Electrically operated	0	0	0	0
90279099	- - - Other	0	0	0	0
90281010	- - Gas meters of a kind mounted on gas containers	0	0	0	0
90281090	- - Other	0	0	0	0
90282020	- - Water meters	0	0	0	0
90282090	- - Other	0	0	0	0
90283010	- - Kilowatt hour meters	5	0	0	0
90283090	- - Other	0	0	0	0
90289010	- - Water meter housings or bodies	0	0	0	0
90289090	- - Other	0	0	0	0
90291020	- - Taximeters	0	0	0	0
90291090	- - Other	0	0	0	0
90292010	- - Speedometers for motor vehicles	5	5	5	0
90292020	- - Tachometers for motor vehicles	0	0	0	0
90292090	- - Other	0	0	0	0
90299010	- - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	0	0	0	0
90299020	- - Of other goods of subheading 9029.20	0	0	0	0
90301000	- Instruments and apparatus for measuring or detecting ionising radiations	0	0	0	0
90302000	- Oscilloscopes and oscillographs	0	0	0	0
90303100	- - Multimeters without a recording device	0	0	0	0
90303200	- - Multimeters with a recording device	0	0	0	0
90303310	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0
90303320	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	control equipment and electrostatic grounding devices/fixtures				
90303330	- - - Ammeters and voltmeters for motor vehicles	0	0	0	0
90303390	- - - Other	0	0	0	0
90303900	- - Other, with a recording device	0	0	0	0
90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	0	0	0
90308210	- - - Wafer probers	0	0	0	0
90308290	- - - Other	0	0	0	0
90308410	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90308490	- - - Other	0	0	0	0
90308910	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	0	0	0	0
90308990	- - - Other	0	0	0	0
90309010	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	0	0	0	0
90309030	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90309040	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90309090	- - Other	0	0	0	0
90311010	- - Electrically operated	0	0	0	0
90311020	- - Not electrically operated	0	0	0	0
90312010	- - Electrically operated	0	0	0	0
90312020	- - Not electrically operated	0	0	0	0
90314100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	0	0	0
90314910	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0	0	0	0
90314920	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90314930	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90314990	- - - Other	0	0	0	0
90318010	- - Cable testers	0	0	0	0
90318090	- - Other	0	0	0	0
90319011	- - - Parts and accessories including printed circuit	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers				
90319012	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90319013	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0	0
90319019	- - - Other	0	0	0	0
90319020	- - For non-electrically operated equipment	0	0	0	0
90321010	- - Electrically operated	0	0	0	0
90321020	- - Not electrically operated	0	0	0	0
90322010	- - Electrically operated	0	0	0	0
90322020	- - Not electrically operated	0	0	0	0
90328100	- - Hydraulic or pneumatic	0	0	0	0
90328910	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	0	0	0	0
90328920	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0	0
90328931	- - - - Automatic regulating voltage units (stabilizers)	0	0	0	0
90328939	- - - - Other	0	0	0	0
90328990	- - - Other	0	0	0	0
90329010	- - Of goods of subheading 9032.89.10	0	0	0	0
90329020	- - Of goods of subheading 9032.89.20	0	0	0	0
90329030	- - Of other electrically operated goods	0	0	0	0
90329090	- - Other	0	0	0	0
90330010	- For electrically operated equipment	0	0	0	0
90330020	- For non-electrically operated equipment	0	0	0	0
91011100	- - With mechanical display only	0	0	0	0
91011900	- - Other	0	0	0	0
91012100	- - With automatic winding	0	0	0	0
91012900	- - Other	0	0	0	0
91019100	- - Electrically operated	0	0	0	0
91019900	- - Other	0	0	0	0
91021100	- - With mechanical display only	10	0	0	0
91021200	- - With opto-electronic display only	0	0	0	0
91021900	- - Other	0	0	0	0
91022100	- - With automatic winding	0	0	0	0
91022900	- - Other	0	0	0	0
91029110	- - - Stop-watches	0	0	0	0
91029190	- - - Other	0	0	0	0
91029900	- - Other	0	0	0	0
91031000	- Electrically operated	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
91039000	- Other	0	0	0	0
91040010	- For vehicles	5	5	5	0
91040020	- For aircraft	0	0	0	0
91040030	- For vessels	0	0	0	0
91040090	- Other	0	0	0	0
91051100	- - Electrically operated	0	0	0	0
91051900	- - Other	0	0	0	0
91052100	- - Electrically operated	0	0	0	0
91052900	- - Other	0	0	0	0
91059110	- - - Marine chronometers	0	0	0	0
91059190	- - - Other	0	0	0	0
91059910	- - - Marine chronometers	0	0	0	0
91059990	- - - Other	0	0	0	0
91061000	- Time-registers; time-recorders	0	0	0	0
91069010	- - Parking meters	0	0	0	0
91069090	- - Other	0	0	0	0
91070000	**Time switches with clock or watch movement or with synchronous motor.**	0	0	0	0
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	0	0	0	0
91081200	- - With opto-electronic display only	0	0	0	0
91081900	- - Other	0	0	0	0
91082000	- With automatic winding	0	0	0	0
91089000	- Other	0	0	0	0
91091000	- Electrically operated	0	0	0	0
91099000	- Other	0	0	0	0
91101100	- - Complete movements, unassembled or partly assembled (movement sets)	0	0	0	0
91101200	- - Incomplete movements, assembled	0	0	0	0
91101900	- - Rough movements	0	0	0	0
91109000	- Other	0	0	0	0
91111000	- Cases of precious metal or of metal clad with precious metal	0	0	0	0
91112000	- Cases of base metal, whether or not gold- or silver-plated	0	0	0	0
91118000	- Other cases	0	0	0	0
91119000	- Parts	0	0	0	0
91122000	- Cases	0	0	0	0
91129000	- Parts	0	0	0	0
91131000	- Of precious metal or of metal clad with precious metal	0	0	0	0
91132000	- Of base metal, whether or not gold- or silver-plated	0	0	0	0
91139000	- Other	5	0	0	0
91141000	- Springs, including hair-springs	0	0	0	0
91143000	- Dials	0	0	0	0
91144000	- Plates and bridges	0	0	0	0
91149000	- Other	0	0	0	0
92011000	- Upright pianos	0	0	0	0
92012000	- Grand pianos	0	0	0	0
92019000	- Other	0	0	0	0
92021000	- Played with a bow	0	0	0	0
92029000	- Other	0	0	0	0
92051000	- Brass-wind instruments	0	0	0	0
92059010	- - Keyboard pipe organs; harmoniums and similar	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	keyboard instruments with free metal reeds				
92059090	- - Other	0	0	0	0
92060000	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	0	0	0	0
92071000	- Keyboard instruments, other than accordions	0	0	0	0
92079000	- Other	0	0	0	0
92081000	- Musical boxes	0	0	0	0
92089010	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	0	0	0	0
92089090	- - Other	0	0	0	0
92093000	- Musical instrument strings	0	0	0	0
92099110	- - - Strung backs, keyboards and metal frames for upright pianos	0	0	0	0
92099190	- - - Other	0	0	0	0
92099200	- - Parts and accessories for the musical instruments of heading 92.02	0	0	0	0
92099400	- - Parts and accessories for the musical instruments of heading 92.07	0	0	0	0
92099900	- - Other	0	0	0	0
93011000	- Artillery weapons (for example, guns, howitzers and mortars)	0	0	0	0
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0	0	0
93019000	- Other	0	0	0	0
93020000	**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	0	0	0	0
93031000	- Muzzle-loading firearms	0	0	0	0
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0	0	0	0
93033000	- Other sporting, hunting or target-shooting rifles	0	0	0	0
93039000	- Other	0	0	0	0
93040010	- Air guns, operating at a pressure of less than 7 kgf/cm^2	0	0	0	0
93040090	- Other	0	0	0	0
93051000	- Of revolvers or pistols	0	0	0	0
93052000	- Of shotguns or rifles of heading 93.03	0	0	0	0
93059110	- - - Of leather or textile material	0	0	0	0
93059190	- - - Other	0	0	0	0
93059911	- - - - Of leather or textile material	0	0	0	0
93059919	- - - - Other	0	0	0	0
93059991	- - - - Of leather or textile material	0	0	0	0
93059999	- - - - Other	0	0	0	0
93062100	- - Cartridges	0	0	0	0
93062900	- - Other	0	0	0	0
93063011	- - - 22 calibre cartridges	0	0	0	0
93063019	- - - Other	0	0	0	0
93063020	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	0	0	0
93063091	- - - 22 calibre cartridges	0	0	0	0
93063099	- - - Other	0	0	0	0
93069000	- Other	0	0	0	0
93070000	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
94011000	- Seats of a kind used for aircraft	0	0	0	0
94012010	- - For vehicles of heading 87.02, 87.03 or 87.04	10	10	10	0
94012090	- - Other	10	10	10	0
94013000	- Swivel seats with variable height adjustment	0	0	0	0
94014000	- Seats other than garden seats or camping equipment, convertible into beds	0	0	0	0
94015100	- - Of bamboo or rattan	0	0	0	0
94015900	- - Other	0	0	0	0
94016100	- - Upholstered	0	0	0	0
94016900	- - Other	0	0	0	0
94017100	- - Upholstered	10	0	0	0
94017900	- - Other	10	10	10	0
94018000	- Other seats	10	0	0	0
94019010	- - Of seats of subheading 9401.10.00	0	0	0	0
94019031	- - - Headrest stiffeners for seats of subheading 9401.20.10	0	0	0	0
94019039	- - - Other	10	10	10	0
94019040	- - Of seats of subheading 9401.30.00	10	10	10	0
94019092	- - - Of plastics	10	10	10	0
94019099	- - - Other	10	10	10	0
94021010	- - Dentists' chairs and parts thereof	0	0	0	0
94021030	- - Barbers’ chairs and parts thereof	0	0	0	0
94021090	- - Other	0	0	0	0
94029010	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	0	0	0	0
94029090	- - Other	0	0	0	0
94032010	- - Fume cupboards	0	0	0	0
94032090	- - Other	5	5	5	0
94033000	- Wooden furniture of a kind used in offices	10	0	0	0
94034000	- Wooden furniture of a kind used in the kitchen	0	0	0	0
94035000	- Wooden furniture of a kind used in the bedroom	0	0	0	0
94036010	- - Fume cupboards	0	0	0	0
94036090	- - Other	5	5	5	0
94037010	- - Baby walkers	0	0	0	0
94037020	- - Fume cupboards	0	0	0	0
94038100	- - Of bamboo or rattan	0	0	0	0
94038910	- - - Fume cupboards	0	0	0	0
94038990	- - - Other	5	0	0	0
94039010	- - Of baby walkers of subheading 9403.70.10	0	0	0	0
94039090	- - Other	10	10	10	0
94041000	- Mattress supports	0	0	0	0
94042100	- - Of cellular rubber or plastics, whether or not covered	0	0	0	0
94042910	- - - Spring mattresses	0	0	0	0
94042920	- - - Other, hyperthermia / hypothermia type	10	0	0	0
94042990	- - - Other	10	0	0	0
94043000	- Sleeping bags	0	0	0	0
94049010	- - Quilts, bedspreads and mattress-protectors	0	0	0	0
94049090	- - Other	10	10	10	0
94051020	- - Lamps for operating rooms	0	0	0	0
94051030	- - - Spotlights	0	0	0	0
94051040	- - - Fluorescent lamps and lighting fittings	10	0	0	0
94051090	- - - Other	10	10	10	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
94052010	- - Lamps for operating rooms	0	0	0	0
94052090	- - Other	0	0	0	0
94053000	- Lighting sets of a kind used for Christmas trees	0	0	0	0
94054020	- - Searchlights	5	0	0	0
94054040	- - Other spotlights	0	0	0	0
94054050	- - Other, of a kind used for lighting public open spaces or thoroughfares	0	0	0	0
94054060	- - Other exterior lighting	5	0	0	0
94054070	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	0	0	0	0
94054080	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	0	0	0	0
94054091	- - - Fibre-optic headband lamps of a kind designed for medical use	0	0	0	0
94054099	- - - Other	5	5	5	0
94055011	- - - Of brass of a kind used for religious rites	0	0	0	0
94055019	- - - Other	0	0	0	0
94055040	- - Hurricane lamps	0	0	0	0
94055090	- - Other	0	0	0	0
94056010	- - Warning signs, street name signs, road and traffic signs	0	0	0	0
94056090	- - Other	5	0	0	0
94059110	- - - For lamps for operating rooms	0	0	0	0
94059120	- - - For spotlights	0	0	0	0
94059140	- - - Globes or chimneys	0	0	0	0
94059150	- - - For searchlights	0	0	0	0
94059190	- - - Other	0	0	0	0
94059210	- - - For lamps for operating rooms	0	0	0	0
94059220	- - - For spotlights	0	0	0	0
94059230	- - - For searchlights	0	0	0	0
94059290	- - - Other	0	0	0	0
94059910	- - - Lampshades of textile material	0	0	0	0
94059920	- - - Lampshades of other material	0	0	0	0
94059930	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	0	0	0	0
94059940	- - - For searchlights or spotlights	0	0	0	0
94059990	- - - Other	0	0	0	0
95030010	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	0	0	0	0
95030021	- - Dolls, whether or not dressed	0	0	0	0
95030022	- - - Garments and garment accessories; footwear and headgear	0	0	0	0
95030029	- - - Other	0	0	0	0
95030030	- Electric trains, including tracks, signals and other accessories therefor	0	0	0	0
95030040	- Reduced size ("scale") models and similar recreational models, working or not	0	0	0	0
95030050	- Other construction sets and constructional toys, of materials other than plastics	0	0	0	0
95030060	- Stuffed toys representing animals or non-human creatures	5	0	0	0
95030070	- Puzzles of all kinds	0	0	0	0
95030091	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets;	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters				
95030092	- - Skipping ropes	0	0	0	0
95030093	- - Marbles	0	0	0	0
95030099	- - Other	0	0	0	0
95042020	- - Tables for billiards of all kinds	0	0	0	0
95042030	- - Billiard chalks	0	0	0	0
95042090	- - Other	0	0	0	0
95043010	- - Pintables or slot machines	0	0	0	0
95043020	- - Parts of wood, paper or plastics	0	0	0	0
95043090	- - Other	0	0	0	0
95044000	- Playing cards	0	0	0	0
95045000	- Video game consoles and machines, other than those of subheading 9504.30	0	0	0	0
95049010	- - Bowling requisites of all kinds	0	0	0	0
95049020	- - Darts and parts and accessories therefor	0	0	0	0
95049031	- - - Tables designed for use with casino games	0	0	0	0
95049039	- - - Other	0	0	0	0
95049092	- - - - Of wood or of plastics	0	0	0	0
95049093	- - - - Other	0	0	0	0
95049094	- - - - Of wood or of plastics	0	0	0	0
95049099	- - - - Other	5	0	0	0
95051000	- Articles for Christmas festivities	0	0	0	0
95059000	- Other	0	0	0	0
95061100	- - Skis	0	0	0	0
95061200	- - Ski-fastenings (ski-bindings)	0	0	0	0
95061900	- - Other	0	0	0	0
95062100	- - Sailboards	0	0	0	0
95062900	- - Other	0	0	0	0
95063100	- - Clubs, complete	0	0	0	0
95063200	- - Balls	0	0	0	0
95063900	- - Other	0	0	0	0
95064010	- - Tables	0	0	0	0
95064090	- - Other	0	0	0	0
95065100	- - Lawn-tennis rackets, whether or not strung	0	0	0	0
95065900	- - Other	0	0	0	0
95066100	- - Lawn-tennis balls	0	0	0	0
95066200	- - Inflatable	0	0	0	0
95066900	- - Other	0	0	0	0
95067000	- Ice skates and roller skates, including skating boots with skates attached	0	0	0	0
95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	0	0	0	0
95069900	- - Other	0	0	0	0
95071000	- Fishing rods	0	0	0	0
95072000	- Fish-hooks, whether or not snelled	0	0	0	0
95073000	- Fishing reels	0	0	0	0
95079000	- Other	0	0	0	0
95081000	- Travelling circuses and travelling menageries	0	0	0	0
95089000	- Other	0	0	0	0
96011000	- Worked ivory and articles of ivory	0	0	0	0
96019010	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	0	0	0	0
96019091	- - - Cigar or cigarette cases, tobacco jars; ornamental	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
	articles				
96019099	- - - Other	0	0	0	0
96020010	- Gelatin capsules for pharmaceutical products	0	0	0	0
96020020	- Cigar or cigarette cases, tobacco jars; ornamental articles	0	0	0	0
96020090	- Other	0	0	0	0
96031010	- - Brushes	5	0	0	0
96031020	- - Brooms	5	5	5	0
96032100	- - Tooth brushes, including dental-plate brushes	5	5	5	0
96032900	- - Other	0	0	0	0
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	0	0	0	0
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5	0	0	0
96035000	- Other brushes constituting parts of machines, appliances or vehicles	0	0	0	0
96039010	- - Prepared knots and tufts for broom or brush making	5	0	0	0
96039020	- - Hand-operated mechanical floor sweepers, not motorised	0	0	0	0
96039040	- - Other brushes	5	0	0	0
96039090	- - Other	5	0	0	0
96040010	- Of metal	5	0	0	0
96040090	- Other	0	0	0	0
96050000	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	0	0	0	0
96062900	- - Other	5	5	5	0
96063010	- - Of plastics	0	0	0	0
96063090	- - Other	5	0	0	0
96072000	- Parts	5	5	5	0
96081010	- - Of plastics	5	5	5	0
96081090	- - Other	0	0	0	0
96082000	- Felt tipped and other porous-tipped pens and markers	5	0	0	0
96083010	- - Indian ink drawing pens	0	0	0	0
96083090	- - Other	0	0	0	0
96084000	- Propelling or sliding pencils	0	0	0	0
96085000	- Sets of articles from two or more of the foregoing subheadings	0	0	0	0
96086010	- - Of plastics	0	0	0	0
96086090	- - Other	0	0	0	0
96089110	- - - Of gold or gold-plated	0	0	0	0
96089190	- - - Other	0	0	0	0
96089910	- - - Duplicating stylos	0	0	0	0
96089991	- - - - Parts of ball point pens, of plastics	0	0	0	0
96089999	- - - - Other	0	0	0	0
96091010	- - Black pencils	0	0	0	0
96091090	- - Other	0	0	0	0
96092000	- Pencil leads, black or coloured	5	0	0	0
96099010	- - Slate pencils for school slates	0	0	0	0
96099030	- - Pencils and crayons other than those of subheading 9609.10	0	0	0	0
96099091	- - - Writing or drawing chalks	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
96099099	- - - Other	0	0	0	0
96100010	- School slates	0	0	0	0
96100090	- Other	0	0	0	0
96110000	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.**	0	0	0	0
96121010	- - Of textile fabric	0	0	0	0
96121090	- - Other	5	0	0	0
96122000	- Ink-pads	0	0	0	0
96131010	- - Of plastics	0	0	0	0
96131090	- - Other	0	0	0	0
96132010	- - Of plastics	0	0	0	0
96132090	- - Other	0	0	0	0
96138010	- - Piezo-electric lighters for stoves and ranges	0	0	0	0
96138020	- - Cigarette lighters or table lighters of plastics	0	0	0	0
96138030	- - Cigarette lighters or table lighters, other than of plastics	0	0	0	0
96138090	- - Other	0	0	0	0
96139010	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	0	0	0	0
96139090	- - Other	0	0	0	0
96140010	- Roughly shaped blocks of wood or root for the manufacture of pipes	0	0	0	0
96140090	- Other	0	0	0	0
96151120	- - - Of hard rubber	0	0	0	0
96151130	- - - Of plastics	0	0	0	0
96151900	- - Other	0	0	0	0
96159011	- - - Of aluminium	0	0	0	0
96159012	- - - Of iron or steel	0	0	0	0
96159013	- - - Of plastics	0	0	0	0
96159019	- - - Other	0	0	0	0
96159021	- - - Of plastics	0	0	0	0
96159022	- - - Of iron or steel	0	0	0	0
96159023	- - - Of aluminium	0	0	0	0
96159029	- - - Other	0	0	0	0
96159091	- - - Of aluminium	0	0	0	0
96159092	- - - Of iron or steel	0	0	0	0
96159093	- - - Of plastics	0	0	0	0
96159099	- - - Other	0	0	0	0
96161010	- - Sprays	0	0	0	0
96161020	- - Mounts and heads	5	0	0	0
96170020	- Parts	0	0	0	0
96180000	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	0	0	0	0
96190011	- - With an absorbent core of wadding of textile materials	0	0	0	0
96190019	- - Other	0	0	0	0
96190091	- - Knitted or crocheted	0	0	0	0
96190099	- - Other	0	0	0	0
97011000	- Paintings, drawings and pastels	0	0	0	0

HS code (HS 2012)	Description	Base rate (2015)	2016	2017	2018 and subsequent year
97019000	- Other	0	0	0	0
97020000	**Original engravings, prints and lithographs.**	0	0	0	0
97030010	- Of metal	0	0	0	0
97030020	- Of stone	0	0	0	0
97030030	- Of plastics	0	0	0	0
97030040	- Of wood	0	0	0	0
97030050	- Of clay	0	0	0	0
97030090	- Of other materials	0	0	0	0
97040000	**Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.**	0	0	0	0
97050000	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.**	0	0	0	0
97060000	**Antiques of an age exceeding one hundred years.**	0	0	0	0

ANNEX 3-A

PRODUCT SPECIFIC RULES

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
SECTION I : LIVE ANIMALS; ANIMAL PRODUCTS				
01			**Live animals**	
	01.01		**Live horses, asses, mules and hinnies.**	
			-Horses：	
		0101.21	--Pure-bred breeding animals	WO
		0101.29	--Other	WO
		0101.30	-Asses	WO
		0101.90	-Other	WO
	01.02		**Live bovine animals.**	
			-Cattle：	
		0102.21	--Pure-bred breeding animals	WO
		0102.29	--Other	WO
			-Buffalo：	
		0102.31	--Pure-bred breeding animals	WO
		0102.39	--Other	WO
		0102.90	-Other	WO
	01.03		**Live swine.**	
		0103.10	-Pure-bred breeding animals	WO
			-Other :	
		0103.91	--Weighing less than 50 kg	WO
		0103.92	--Weighing 50 kg or more	WO
	01.04		**Live sheep and goats.**	
		0104.10	-Sheep	WO
		0104.20	-Goats	WO
	01.05		**Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.**	
			-Weighing not more than 185g：	
		0105.11	--Fowls of the species Gallus domesticus	WO
		0105.12	--Turkeys	WO
		0105.13	--Ducks	WO
		0105.14	--Geese	WO
		0105.15	--Guinea fowls	WO
			-Other：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0105.94	--Fowls of the species Gallus domesticus	WO
		0105.99	--Other	WO
	01.06		**Other live animals.**	
			-Mammals：	
		0106.11	--Primates	WO
		0106.12	--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	--Camels and other camelids (Camelidae)	WO
		0106.14	--Rabbits and hares	WO
		0106.19	--Other	WO
		0106.20	-Reptiles (including snakes and turtles)	WO
			-Birds：	
		0106.31	--Birds of prey	WO
		0106.32	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
		0106.33	--Ostriches; emus (Dromaius novaehollandiae)	WO
		0106.39	--Other	WO
			-Insects：	
		0106.41	--Bees	WO
		0106.49	--Other	WO
		0106.90	-Other	WO
02			**Meat and edible meat offal**	
	02.01		**Meat of bovine animals, fresh or chilled.**	
		0201.10	-Carcasses and half-carcasses	WO
		0201.20	-Other cuts with bone in	WO
		0201.30	-Boneless	WO
	02.02		**Meat of bovine animals, frozen.**	
		0202.10	-Carcasses and half-carcasses	WO
		0202.20	-Other cuts with bone in	WO
		0202.30	-Boneless	WO
	02.03		**Meat of swine, fresh, chilled or frozen.**	
			-Fresh or chilled :	
		0203.11	--Carcasses and half-carcasses	WO
		0203.12	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.19	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Frozen :	
		0203.21	--Carcasses and half-carcasses	WO
		0203.22	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.29	--Other	WO
	02.04		**Meat of sheep or goats, fresh, chilled or frozen.**	
		0204.10	-Carcasses and half-carcasses of lamb, fresh or chilled	WO
			-Other meat of sheep, fresh or chilled :	
		0204.21	--Carcasses and half-carcasses	WO
		0204.22	--Other cuts with bone in	WO
		0204.23	--Boneless	WO
		0204.30	-Carcasses and half-carcasses of lamb, frozen	WO
			-Other meat of sheep, frozen :	
		0204.41	--Carcasses and half-carcasses	WO
		0204.42	--Other cuts with bone in	WO
		0204.43	--Boneless	WO
		0204.50	-Meat of goats	WO
	02.05	0205.00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	WO
	02.06		**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	WO
			-Of bovine animals, frozen :	
		0206.21	--Tongues	WO
		0206.22	--Livers	WO
		0206.29	--Other	WO
		0206.30	-Of swine, fresh or chilled	WO
			-Of swine, frozen :	
		0206.41	--Livers	WO
		0206.49	--Other	WO
		0206.80	-Other, fresh or chilled	WO
		0206.90	-Other, frozen	WO
	02.07		**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**	
			-Of fowls of the species Gallus domesticus :	
		0207.11	--Not cut in pieces, fresh or chilled	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0207.12	--Not cut in pieces, frozen	WO
		0207.13	--Cuts and offal, fresh or chilled	WO
		0207.14	--Cuts and offal, frozen	WO
			-Of turkeys：	
		0207.24	--Not cut in pieces, fresh or chilled	WO
		0207.25	--Not cut in pieces, frozen	WO
		0207.26	--Cuts and offal, fresh or chilled	WO
		0207.27	--Cuts and offal, frozen	WO
			-Of ducks：	
		0207.41	--Not cut in pieces, fresh or chilled	WO
		0207.42	--Not cut in pieces, frozen	WO
		0207.43	--Fatty livers, fresh or chilled	WO
		0207.44	--Other, fresh or chilled	WO
		0207.45	--Other, frozen	WO
			-Of geese：	
		0207.51	--Not cut in pieces, fresh or chilled	WO
		0207.52	--Not cut in pieces, frozen	WO
		0207.53	--Fatty livers, fresh or chilled	WO
		0207.54	--Other, fresh or chilled	WO
		0207.55	--Other, frozen	WO
		0207.60	-Of guinea fowls	WO
	02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**	
		0208.10	-Of rabbits or hares	WO
		0208.30	-Of primates	WO
		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)	WO
		0208.50	-Of reptiles (including snakes and turtles)	WO
		0208.60	-Of camels and other camelids (Camelidae)	WO
		0208.90	-Other	WO
	02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**	
		0209.10	-Of pigs	WO
		0209.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	02.10		**Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.**	
			-Meat of swine：	
		0210.11	--Hams, shoulders and cuts thereof, with bone in	WO
		0210.12	--Bellies (streaky) and cuts thereof	WO
		0210.19	--Other	WO
		0210.20	-Meat of bovine animals	WO
			-Other,including edible flours and meals of meat and meat offal：	
		0210.91	--Of primates	WO
		0210.92	--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)	WO
		0210.93	--Of reptiles (including snakes and turtles)	WO
		0210.99	--Other	WO
03			**Fish and crustaceans, molluscs and other aquatic invertebrates**	
	03.01		Live fish.	
			-Ornamental fish：	
		0301.11	--Freshwater	WO
		0301.19	--Other	WO
			-Other live fish：	
		0301.91	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0301.92	--Eels (Anguilla spp.)	WO
		0301.93	--Carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
		0301.94	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
		0301.95	--Southern bluefin tunas (Thunnus maccoyii)	WO
		0301.99	--Other	WO
	03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
			-Salmonidae,excluding livers and roes：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0302.11	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0302.13	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO
		0302.14	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0302.19	--Other	WO
			-Flat fish(Pleuronectidae, Bothidae,Cynoglossidae,soleidae,Scophthalmidae and Citharidae),excluding livers and roes：	
		0302.21	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
		0302.22	--Plaice (Pleuronectes platessa)	WO
		0302.23	--Sole (Solea spp.)	WO
		0302.24	--Turbots (Psetta maxima)	WO
		0302.29	--Other	WO
			-Tunas(of the genus Thunnus),skipjack or stripe-bellied bonito(Euthynnus(Katsuwonus)pelamis),excluding livers and roes：	
		0302.31	--Albacore or longfinned tunas (Thunnus alalunga)	WO
		0302.32	--Yellowfin tunas (Thunnus albacares)	WO
		0302.33	--Skipjack or stripe-bellied bonito	WO
		0302.34	--Bigeye tunas (Thunnus obesus)	WO
		0302.35	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
		0302.36	--Southern bluefin tunas (Thunnus maccoyii)	WO
		0302.39	--Other	WO
			-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 gladius), excluding livers and roes：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0302.41	--Herrings (Clupea harengus, Clupea pallasii)	WO
		0302.42	--Anchovies (Engraulis spp.)	WO
		0302.43	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	WO
		0302.44	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	WO
		0302.45	--Jack and horse mackerel (Trachurus spp.)	WO
		0302.46	--Cobia (Rachycentron canadum)	WO
		0302.47	--Swordfish (Xiphias gladius)	WO
			-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes：	
		0302.51	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	WO
		0302.52	--Haddock (Melanogrammus aeglefinus)	WO
		0302.53	--Coalfish (Pollachius virens)	WO
		0302.54	--Hake (Merluccius spp., Urophycis spp.)	WO
		0302.55	--Alaska Pollack (Theragra chalcogramma)	WO
		0302.56	--Blue whitings (Micromesistius poutassou, Micromesistius australis)	WO
		0302.59	--Other	WO
			-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：	
		0302.71	--Tilapias (Oreochromis spp.)	WO
		0302.72	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
		0302.73	--Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
		0302.74	--Eels (Anguilla spp.)	WO
		0302.79	--Other	WO
			-Other fish, excluding livers and roes：	
		0302.81	--Dogfish and other sharks	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0302.82	--Rays and skates (Rajidae)	WO
		0302.83	--Toothfish (Dissostichus spp.)	WO
		0302.84	--Seabass (Dicentrarchus spp.)	WO
		0302.85	--Seabream (Sparidae)	WO
		0302.89	--Other	WO
		0302.90	-Livers and roes	WO
	03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**	
			-Salmonidae, excluding livers and roes：	
		0303.11	--Sockeye salmon (red salmon) (Oncorhynchus nerka)	WO
		0303.12	--Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO
		0303.13	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0303.14	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0303.19	--other	WO
			-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：	
		0303.23	--Tilapias (Oreochromis spp.)	WO
		0303.24	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
		0303.25	--Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
		0303.26	--Eels (Anguilla spp.)	WO
		0303.29	--Other	WO
			-Flatfish(Pleuronectidae,Bothidae,Cynoglossidae,soleidae,Scophthalmidae and Citharidae),excluding livers and roes：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0303.31	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
		0303.32	--Plaice (Pleuronectes platessa)	WO
		0303.33	--Sole (Solea spp.)	WO
		0303.34	--Turbots (Psetta maxima)	WO
		0303.39	--Other	WO
			-Tunas(of the genus Thunnus),skipjack or stripe-bellied bonito(Euthynnus (Katsuwonus)pelamis),excluding livers and roes：	
		0303.41	--Albacore or longfinned tunas (Thunnus alalunga)	WO
		0303.42	--Yellowfin tunas (Thunnus albacares)	WO
		0303.43	--Skipjack or stripe-bellied bonito	WO
		0303.44	--Bigeye tunas (Thunnus obesus)	WO
		0303.45	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
		0303.46	--Southern bluefin tunas (Thunnus maccoyii)	WO
		0303.49	--Other	WO
			-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：	
		0303.51	--Herrings (Clupea harengus, Clupea pallasii)	WO
		0303.53	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	WO
		0303.54	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	WO
		0303.55	--Jack and horse mackerel (Trachurus spp.)	WO
		0303.56	--Cobia (Rachycentron canadum)	WO
		0303.57	--Swordfish (Xiphias gladius)	WO
			-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0303.63	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	WO
		0303.64	--Haddock (Melanogrammus aeglefinus)	WO
		0303.65	--Coalfish (Pollachius virens)	WO
		0303.66	--Hake (Merluccius spp., Urophycis spp.)	WO
		0303.67	--Alaska Pollack (Theragra chalcogramma)	WO
		0303.68	--Blue whitings (Micromesistius poutassou, Micromesistius australis)	WO
		0303.69	--Other	WO
			-Other fish, excluding livers and roes：	
		0303.81	--Dogfish and other sharks	WO
		0303.82	--Rays and skates (Rajidae)	WO
		0303.83	--Toothfish (Dissostichus spp.)	WO
		0303.84	--Sea bass (Dicentrarchus spp.)	WO
		0303.89	--Other	WO
		0303.90	-Livers and roes	WO
	03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**	
			-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 nakeheads (Channa spp.)：	
		0304.31	--Tilapias (Oreochromis spp.)	WO
		0304.32	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
		0304.33	--Nile Perch (Lates niloticus)	WO
		0304.39	--Other	WO
			-Fresh or chilled fillets of other fish：	
		0304.41	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0304.42	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0304.43	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	WO
		0304.44	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0304.45	--Swordfish (Xiphias gladius)	WO
		0304.46	--Toothfish (Dissostichus spp.)	WO
		0304.49	--Other	WO
			--Other, fresh or chilled：	
		0304.51	--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.)	WO
		0304.52	--Salmonidae	WO
		0304.53	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0304.54	--Swordfish (Xiphias gladius)	WO
		0304.55	--Toothfish (Dissostichus spp.)	WO
		0304.59	--Other	WO
			-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.)：	
		0304.61	--Tilapias (Oreochromis spp.)	WO
		0304.62	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
		0304.63	--Nile Perch (Lates niloticus)	WO
		0304.69	--Other	WO
			-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae,Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae：	
		0304.71	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0304.72	--Haddock (Melanogrammus aeglefinus)	WO
		0304.73	--Coalfish (Pollachius virens)	WO
		0304.74	--Hake (Merluccius spp., Urophycis spp.)	WO
		0304.75	--Alaska Pollack (Theragra chalcogramma)	WO
		0304.79	--Other	WO
			-Frozen fillets of other fish：	
		0304.81	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0304.82	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0304.83	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	WO
		0304.84	--Swordfish (Xiphias gladius)	WO
		0304.85	--Toothfish (Dissostichus spp.)	WO
		0304.86	--Herrings (Clupea harengus, Clupea pallasii)	WO
		0304.87	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	WO
		0304.89	--Other	WO
			-Other, frozen：	
		0304.91	--Swordfish (Xiphias gladius)	WO
		0304.92	--Toothfish (Dissostichus spp.)	WO
		0304.93	--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.)	WO
		0304.94	--Alaska Pollack (Theragra chalcogramma)	WO
		0304.95	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	WO
		0304.99	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	03.05		**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	WO
		0305.20	-Livers and roes of fish, dried, smoked, salted or in brine	WO
			-Fish fillets, dried, salted or in brine, but not smoked：	
		0305.31	--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.)	WO
		0305.32	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0305.39	--Other	WO
			-Smoked fish, including fillets, other than edible fish offal：	
		0305.41	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0305.42	--Herrings (Clupea harengus, Clupea pallasii)	WO
		0305.43	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0305.44	--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.)	WO
		0305.49	--Other	WO
			-Dried fish, other than edible fish offal, whether or not salted but not smoked：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0305.51	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	WO
		0305.59	--Other	WO
			-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal：	
		0305.61	--Herrings (Clupea harengus, Clupea pallasii)	WO
		0305.62	--Cod (Gadus morhua, Gadus ogac, Gadus Macrocephalus)	WO
		0305.63	--Anchovies (Engraulis spp.)	WO
		0305.64	--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.)	WO
		0305.69	--Other	WO
			-Fish fins, heads, tails, maws and other edible fish offal：	
		0305.71	--Shark fins	WO
		0305.72	--Fish heads, tails and maws	WO
		0305.79	--Other	WO
	03.06		**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.**	
			-Frozen：	
		0306.11	--Rock lobster and other sea crawfish(Palinurus spp., Panulirus spp., Jasus spp.)	WO
		0306.12	--Lobsters(Homarus spp.)	WO
		0306.14	--Crabs	WO
		0306.15	--Norway lobsters (Nephrops norvegicus)	WO
		0306.16	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO
		0306.17	--Other shrimps and prawns	WO
		0306.19	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
			-Not frozen：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0306.21	--Rock lobster and other sea crawfish(Palinurus spp., Panulirus spp., Jasus spp.)	WO
		0306.22	--Lobsters(Homarus spp.)	WO
		0306.24	--Crabs	WO
		0306.25	--Norway lobsters (Nephrops norvegicus)	WO
		0306.26	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO
		0306.27	--Other shrimps and prawns	WO
		0306.29	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
	03.07		**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 process; flours, meals and pellets of molluscs, fit for human consumption.**	
			-Oysters：	
		0307.11	--Live, fresh or chilled	WO
		0307.19	--Other	WO
			-Scallops,including queen scallops,of the genera Pecten,Chlamys or Placopecten：	
		0307.21	--Live, fresh or chilled	WO
		0307.29	--Other	WO
			-Mussels(Mytilus spp.,Perna spp.)：	
		0307.31	--Live, fresh or chilled	WO
		0307.39	--Other	WO
			-Cuttle fish(Sepia of ficinalis,Rossia macrosoma,Sepiola spp.)and squid(Ommastrephes spp.,Loligo spp., Nototodarus spp.,Sepioteuthis spp.)：	
		0307.41	--Live, fresh or chilled	WO
		0307.49	--Other	WO
			-Octopus(Octopus spp.)：	
		0307.51	--Live, fresh or chilled	WO
		0307.59	--Other	WO
		0307.60	-Snails, other than sea snails	WO
			-Clams, cockles and arkshells(families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0307.71	--Live, fresh or chilled	WO
		0307.79	--Other	WO
			-Abalone (Haliotis spp.)：	
		0307.81	--Live, fresh or chilled	WO
		0307.89	--Other	WO
			-Other, including flours, meals and pellets, fit for human consumption：	
		0307.91	--Live, fresh or chilled	WO
		0307.99	--Other	WO
	03.08		**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.**	
			-Sea cucumbers(Stichopus japonicus, Holothurioidea)：	
		0308.11	--Live, fresh or chilled	WO
		0308.19	--Other	WO
			-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus) ：	
		0308.21	--Live, fresh or chilled	WO
		0308.29	--Other	WO
		0308.30	-Jellyfish (Rhopilema spp.)	WO
		0308.90	-Other	WO
04			**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**	
	04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**	
		0401.10	-Of a fat content, by weight, not exceeding 1%	WO
		0401.20	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	WO
		0401.40	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	WO
		0401.50	-Of a fat content, by weight, exceeding 10%	WO
	04.02		**Milk and cream, concentrated or containing added sugar or other**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			sweetening matter.	
		0402.10	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	CC or RVC(45)
			-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :	
		0402.21	--Not containing added sugar or other sweetening matter	CC or RVC(45)
		0402.29	--Other	CC or RVC(45)
			-Other :	
		0402.91	--Not containing added sugar or other sweetening matter	CC or RVC(45)
		0402.99	--Other	CTSH
	04.03		**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	CTH, provided that products of Heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk or RVC(45)
		0403.90	-Other	CTH, provided that products of Heading 04.03 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk or RVC(45)
	04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0404.10	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	WO
		0404.90	-Other	WO
	04.05		**Butter and other fats and oils derived from milk; dairy spreads.**	
		0405.10	-Butter	WO
		0405.20	-Dairy spreads	WO
		0405.90	-Other	WO
	04.06		**Cheese and curd.**	
		0406.10	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	WO
		0406.20	-Grated or powdered cheese, of all kinds	WO
		0406.30	-Processed cheese, not grated or powdered	CTH, provided that products of Subheading 0406.30 do not contain materials of / from milk imported from a non-Party over 50% by weight of the total raw material of / from milk;or RVC(45)
		0406.40	-Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	WO
		0406.90	-Other cheese	WO
	04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**	
			-Fertilised eggs for incubation：	
		0407.11	--Of fowls of the species Gallus domesticus	WO
		0407.19	--Other	WO
			-Other fresh eggs：	
		0407.21	--Of fowls of the species Gallus domesticus	WO
		0407.29	--Other	WO
		0407.90	-Other	WO
	04.08		**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.**	
			-Egg yolks :	
		0408.11	--Dried	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0408.19	--Other	WO
			-Other :	
		0408.91	--Dried	WO
		0408.99	--Other	WO
	04.09	0409.00	**Natural honey.**	WO
	04.10	0410.00	**Edible products of animal origin, not elsewhere specified or included.**	WO
05			**Products of animal origin, not elsewhere specified or included**	
	05.01	0501.00	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	WO
	05.02		**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	WO
		0502.90	-Other	WO
	05.04	0504.00	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	WO
	05.05		**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	WO
		0505.90	-Other	WO
	05.06		**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	WO
		0506.90	-Other	WO
	05.07		**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	WO
		0507.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	05.08	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.**	WO
	05.10	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.**	WO
	05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**	
		0511.10	-Bovine semen	WO
			-Other :	
		0511.91	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	WO
		0511.99	--Other	WO
SECTION II : VEGETABLE PRODUCTS				
06			**Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**	
	06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.**	
		0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO
		0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
	06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**	
		0602.10	-Unrooted cuttings and slips	WO
		0602.20	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
		0602.30	-Rhododendrons and azaleas, grafted or not	WO
		0602.40	-Roses, grafted or not	WO
		0602.90	-Other	WO
	06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	
			-Fresh	
		0603.11	--Roses	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0603.12	--Carnations	WO
		0603.13	--Orchids	WO
		0603.14	--Chrysanthemums	WO
		0603.15	--Lilies (Lilium spp.)	WO
		0603.19	--Other	WO
		0603.90	-Other	WO
	06.04		**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	WO
		0604.90	-Other	WO
07			**Edible vegetables and certain roots and tubers**	
	07.01		**Potatoes, fresh or chilled.**	
		0701.10	-Seed	WO
		0701.90	Other	WO
	07.02	0702.00	**Tomatoes, fresh or chilled.**	WO
	07.03		**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
	07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**	
		0704.10	-Cauliflowers and headed broccoli	WO
		0704.20	-Brussels sprouts	WO
		0704.90	-Other	WO
	07.05		**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**	
			-Lettuce :	
		0705.11	--Cabbage lettuce (head lettuce)	WO
		0705.19	--Other	WO
			-Chicory :	
		0705.21	Witloof chicory (Cichorium intybus var. foliosum)	WO
		0705.29	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**	
		0706.10	-Carrots and turnips	WO
		0706.90	-Other	WO
	07.07	0707.00	**Cucumbers and gherkins, fresh or chilled.**	WO
	07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**	
		0708.10	-Peas (Pisum sativum)	WO
		0708.20	-Beans (Vigna spp., Phaseolus spp.)	WO
		0708.90	-Other leguminous vegetables	WO
	07.09		**Other vegetables, fresh or chilled.**	
		0709.20	-Asparagus	WO
		0709.30	-Aubergines (egg-plants)	WO
		0709.40	-Celery other than celeriac	WO
			-Mushrooms and truffles :	
		0709.51	--Mushrooms of the genus Agaricus	WO
		0709.59	--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
			-Other :	
		0709.91	--Globe artichokes	WO
		0709.92	--Olives	WO
		0709.93	--Pumpkins, squash and gourds (Cucurbita spp.)	WO
		0709.99	--Other	WO
	07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**	
		0710.10	-Potatoes	WO
			-Leguminous vegetables, shelled or unshelled :	
		0710.21	--Peas (Pisum sativum)	WO
		0710.22	--Beans (Vigna spp., Phaseolus spp.)	WO
		0710.29	--Other	WO
		0710.30	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
		0710.40	-Sweet corn	WO
		0710.80	-Other vegetables	WO
		0710.90	-Mixtures of vegetables	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	07.11		**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	WO
		0711.40	-Cucumbers and gherkins	WO
			-Mushrooms and truffles :	
		0711.51	--Mushrooms of the genus Agaricus	WO
		0711.59	--Other	WO
		0711.90	-Other vegetables; mixtures of vegetables	WO
	07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**	
		0712.20	-Onions	WO
			-Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles :	
		0712.31	--Mushrooms of the genus Agaricus	WO
		0712.32	--Wood ears (Auricularia spp.)	WO
		0712.33	--Jelly fungi (Tremella spp.)	WO
		0712.39	--Other	WO
		0712.90	-Other vegetables; mixtures of vegetables	WO
	07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**	
		0713.10	-Peas (Pisum sativum)	WO
		0713.20	-Chickpeas (garbanzos)	WO
			-beans(Vigna spp.and Phaseolus spp.) :	
		0713.31	--Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	WO
		0713.32	--Small red (Adzuki) beans (Phaseolus or Vigna angularis)	WO
		0713.33	--Kidney beans, including white pea beans (Phaseolus vulgaris)	WO
		0713.34	--Bambara beans (Vigna subterranea or Voandzeia subterranea)	WO
		0713.35	--Cow peas (Vigna unguiculata)	WO
		0713.39	--Other	WO
		0713.40	-Lentils	WO
		0713.50	-Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	WO
		0713.60	-Pigeon peas (Cajanus cajan)	WO
		0713.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	07.14		**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 (Colocasia spp.)	WO
		0714.50	-Yautia (Xanthosoma spp.)	WO
		0714.90	-Other	WO
08			**Edible fruit and nuts; peel of citrus fruit or melons**	
	08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**	
			-Coconuts :	
		0801.11	--Desiccated	WO
		0801.12	-In the inner shell (endocarp)	WO
		0801.19	--Other	WO
			-Brazil nuts :	
		0801.21	--In shell	WO
		0801.22	--Shelled	WO
			-Cashew nuts :	
		0801.31	--In shell	WO
		0801.32	--Shelled	CTSH
	08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**	
			-Almonds :	
		0802.11	--In shell	WO
		0802.12	--Shelled	CTSH
			-Hazelnuts or filberts (Corylus spp.) :	
		0802.21	--In shell	WO
		0802.22	--Shelled	WO
			-Walnuts :	
		0802.31	--In shell	WO
		0802.32	--Shelled	WO
			-Chestnuts(Castanea spp.) :	
		0802.41	--In shell	WO
		0802.42	--Shelled	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Pistachios：	
		0802.51	--In shell	WO
		0802.52	--Shelled	WO
			-Macadamia nuts：	
		0802.61	--In shell	WO
		0802.62	--Shelled	WO
		0802.70	-Kola nuts(Cola spp.)	WO
		0802.80	-Areca nuts	WO
		0802.90	-Other	WO
	08.03		**Bananas, including plantains, fresh or dried.**	
		0803.10	-Plantains	WO
		0803.90	-Other	WO
	08.04		**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
	08.05		**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
	08.06		**Grapes, fresh or dried.**	
		0806.10	-Fresh	WO
		0806.20	-Dried	WO
	08.07		**Melons (including watermelons) and papaws (papayas), fresh.**	
			Melons (including watermelons) :	
		0807.11	--Watermelons	WO
		0807.19	--Other	WO
		0807.20	-Papaws (papayas)	WO
	08.08		**Apples, pears and quinces, fresh.**	
		0808.10	-Apples	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0808.30	-Pears	WO
		0808.40	-Quinces	WO
	08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**	
		0809.10	-Apricots	WO
			-Cherries：	
		0809.21	--Sour cherries (Prunus cerasus)	WO
		0809.29	--Other	WO
		0809.30	-Peaches, including nectarines	WO
		0809.40	-Plums and sloes	WO
	08.10		**Other fruit, fresh.**	
		0810.10	-Strawberries	WO
		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
	08.11		**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	WO
		0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	WO
		0811.90	-Other	WO
	08.12		**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	WO
		0812.90	-Other	WO
	08.13		**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**	
		0813.10	-Apricots	WO
		0813.20	-Prunes	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0813.30	-Apples	WO
		0813.40	-Other fruit	WO
		0813.50	-Mixtures of nuts or dried fruits of this Chapter	WO
	08.14	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.**	WO
09			**Coffee, tea, mate and spices**	
	09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**	
			-Coffee, not roasted :	
		0901.11	--Not decaffeinated	WO
		0901.12	--Decaffeinated	RVC(45)
			-Coffee roasted :	
		0901.21	--Not decaffeinated	CTSH
		0901.22	--Decaffeinated	CTSH
		0901.90	-Other	RVC(40)
	09.02		**Tea, whether or not flavoured.**	
		0902.10	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	WO
		0902.20	-Other green tea (not fermented)	WO
		0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	WO
		0902.40	-Other black tea (fermented) and other partly fermented tea	WO
	09.03	0903.00	**Maté.**	WO
	09.04		**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.**	
			-Pepper :	
		0904.11	--Neither crushed nor ground	WO
		0904.12	--Crushed or ground	CC
			-Fruits of the genus Capsicum or of the genus Pimenta :	
		0904.21	-Dried, neither crushed nor ground	WO
		0904.22	--Crushed or ground	WO
	09.05		**Vanilla.**	
		0905.10	-Neither crushed nor ground	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0905.20	-Crushed or ground	WO
	09.06		**Cinnamon and cinnamon-tree flowers.**	
			-Neither crushed nor ground	
		0906.11	--Cinnamon (Cinnamomum zeylanicum Blume)	WO
		0906.19	-Other	WO
		0906.20	-Crushed or ground	RVC(40)
	09.07		**Cloves (Whole fruit, cloves and stems).**	
		0907.10	--Neither crushed nor ground	WO
		0907.20	--Crushed or ground	WO
	09.08		**Nutmeg, mace and cardamoms.**	
			-Nutmeg：	
		0908.11	--Neither crushed nor ground	WO
		0908.12	--Crushed or ground	WO
			-Mace：	
		0908.21	--Neither crushed nor ground	WO
		0908.22	--Crushed or ground	WO
			-Cardamoms：	
		0908.31	--Neither crushed nor ground	WO
		0908.32	--Crushed or ground	WO
	09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**	
			-Seeds of coriander：	
		0909.21	--Neither crushed nor ground	WO
		0909.22	--Crushed or ground	WO
			-Seeds of cumin：	
		0909.31	--Neither crushed nor ground	WO
		0909.32	--Crushed or ground	WO
			-Seeds of anise, badian, caraway or fennel; juniper berries：	
		0909.61	--Neither crushed nor ground	WO
		0909.62	--Crushed or ground	WO
	09.10		**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**	
			-Ginger：	
		0910.11	--Neither crushed nor ground	WO
		0910.12	--Crushed or ground	WO
		0910.20	-Saffron	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0910.30	-Turmeric (curcuma)	WO
			-Other spices：	
		0910.91	--Mixtures referred to in Note 1 (b) to this Chapter	CC or RVC(40)
		0910.99	--Other	A. Thyme ; bay leaves : WO B. Other : RVC(40)
10			**Cereals**	
	10.01		**Wheat and meslin.**	
			-Durum wheat：	
		1001.11	--Seed	WO
		1001.19	--Other	WO
			-Other：	
		1001.91	--Seed	WO
		1001.99	--Other	WO
	10.02		**Rye.**	
		1002.10	-Seed	WO
		1002.90	-Other	WO
	10.03		**Barley.**	
		1003.10	-Seed	WO
		1003.90	-Other	WO
	10.04		**Oats.**	
		1004.10	-Seed	WO
		1004.90	-Other	WO
	10.05		**Maize (corn).**	
		1005.10	-Seed	WO
		1005.90	-Other	WO
	10.06		**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
	10.07		**Grain sorghum.**	
		1007.10	-Seed	WO
		1007.90	-Other	WO
	10.08		**Buckwheat, millet and canary seeds; other cereals.**	
		1008.10	-Buckwheat	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Millet：	
		1008.21	--Seed	WO
		1008.29	--Other	WO
		1008.30	-Canary seeds	WO
		1008.40	-Fonio (Digitaria spp.)	WO
		1008.50	-Quinoa (Chenopodium quinoa)	WO
		1008.60	-Triticale	WO
		1008.90	-Other cereals	WO
11			**Products of the milling industry; malt; starches;inulin; wheat gluten**	
	11.01	1101.00	**Wheat or meslin flour.**	CC
	11.02		**Cereal flours other than of wheat or meslin.**	
		1102.20	-Maize (corn) flour	WO
		1102.90	-Other	A. Rice flour, Rye flour: WO B. Others: CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO
	11.03		**Cereal groats, meal and pellets.**	
			-Groats and meal :	
		1103.11	--Of wheat	CC or RVC(40)
		1103.13	--Of maize (corn)	CC or RVC(40)
		1103.19	--Of other cereals	CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO
		1103.20	-Pellets	CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				and 10.06 are WO
	11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**	
			-Rolled or flaked grains :	
		1104.12	--Of oats	CC or RVC(40)
		1104.19	--Of other cereals	CC, provided that the materials of Headings 10.03 and 10.06 are WO; or RVC(40), provided that the materials of Headings 10.03 and 10.06 are WO
			-Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
		1104.22	--Of oats	WO
		1104.23	--Of maize (corn)	WO
		1104.29	--Of other cereals	WO
		1104.30	-Germ of cereals, whole, rolled, flaked or ground	WO
	11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**	
		1105.10	-Flour, meal and powder	CC or RVC(40)
		1105.20	-Flakes, granules and pellets	WO
	11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**	
		1106.10	-Of the dried leguminous vegetables of heading 07.13	CC or RVC(40)
		1106.20	-Of sago or of roots or tubers of heading 07.14	CC or RVC(40)
		1106.30	-Of the products of Chapter 8	CC or RVC(40)
	11.07		**Malt, whether or not roasted.**	
		1107.10	-Not roasted	CC
		1107.20	-Roasted	WO
	11.08		**Starches; inulin.**	
			-Starches :	
		1108.11	--Wheat starch	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1108.12	--Maize (corn) starch	CC or RVC(40)
		1108.13	--Potato starch	CC or RVC(40)
		1108.14	--Manioc (cassava) starch	CC or RVC(40)
		1108.19	--Other starches	CC or RVC(40)
		1108.20	-Inulin	CC or RVC(40)
	11.09	1109.00	**Wheat gluten, whether or not dried.**	WO
12			**Oil seeds and oleaginous fruits; miscellaneous grains,seeds and fruit; industrial or medicinal plants; straw and fodder**	
	12.01		**Soya beans, whether or not broken.**	
		1201.10	-Seed	WO
		1201.90	-Other	WO
	12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**	
		1202.30	-Seed	WO
			-Other：	
		1202.41	--In shell	WO
		1202.42	--Shelled, whether or not broken	WO
	12.03	1203.00	**Copra.**	WO
	12.04	1204.00	**Linseed, whether or not broken.**	WO
	12.05		**Rape or colza seeds, whether or not broken.**	
		1205.10	-Low erucic acid rape or colza seeds	WO
		1205.90	-Other	WO
	12.06	1206.00	**Sunflower seeds, whether or not broken.**	WO
	12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**	
		1207.10	-Palm nuts and kernels	WO
			-Cotton seeds：	
		1207.21	--Seed	WO
		1207.29	--Other	WO
		1207.30	-Castor oil seeds	WO
		1207.40	-Sesamum seeds	WO
		1207.50	-Mustard seeds	WO
		1207.60	-Safflower (Carthamus tinctorius) seeds	WO
		1207.70	-Melon seeds	WO
			-Other：	
		1207.91	--Poppy seeds	WO
		1207.99	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**	
		1208.10	-Of soya beans	CTH or RVC(40)
		1208.90	-Other	CTH or RVC(40)
	12.09		**Seeds, fruit and spores, of a kind used for sowing.**	
		1209.10	-Sugar beet seeds	WO
			-Seeds of forage plants :	
		1209.21	--Lucerne (alfalfa) seeds	WO
		1209.22	--Clover (Trifolium spp.) seeds	WO
		1209.23	--Fescue seeds	WO
		1209.24	--Kentucky blue grass (Poa pratensis L.) seeds	WO
		1209.25	--Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	WO
		1209.29	--Other	WO
		1209.30	-Seeds of herbaceous plants cultivated principally for their flowers	WO
			-Other :	
		1209.91	--Vegetable seeds	WO
		1209.99	--Other	WO
	12.10		**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
	12.11		**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
	12.12		**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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			specified or included.	
			-Seaweeds and other algae：	
		1212.21	--Fit for human consumption	WO
		1212.29	--Other	WO
			-Other：	
		1212.91	--Sugar beet	WO
		1212.92	--Locust beans (carob)	WO
		1212.93	--Sugar cane	WO
		1212.94	--Chicory roots	WO
		1212.99	--Other	WO
	12.13	1213.00	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	WO
	12.14		**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	WO
		1214.90	-Other	WO
13			**Lac; gums, resins and other vegetable saps and extracts**	
	13.01		**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**	
		1301.20	-Gum Arabic	WO
		1301.90	-Other	WO
	13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**	
			-Vegetable saps and extracts :	
		1302.11	--Opium	CC
		1302.12	--Of liquorice	CC
		1302.13	--Of hops	CC
		1302.19	--Other	CC, except from Subheading 1211.20

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1302.20	-Pectic substances, pectinates and pectates	CC
			-Mucilages and thickeners, whether or not modified, derived from vegetable products	
		1302.31	--Agar-agar	CC
		1302.32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	CC
		1302.39	--Other	CC
14			**Vegetable plaiting materials; vegetable productsnot elsewhere specified or included**	
	14.01		**Vegetable materials of a kind used primarily for plaiting (for 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
	14.04		**Vegetable products not elsewhere specified or included.**	
		1404.20	-Cotton linters	CC
		1404.90	-Other	CC
SECTION III : ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES				
15			**Animal or vegetable fats and oils and their cleavage products;prepared edible fats;animal or vegetable waxes**	
	15.01		**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**	
		1501.10	-Lard	CTH or RVC(40)
		1501.20	-Other pig fat	CTH or RVC(40)
		1501.90	-Other	CTH or RVC(40)
	15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**	
		1502.10	-Tallow	CTH or RVC(40)
		1502.90	-Other	CTH or RVC(40)
	15.03	1503.00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	CTH or RVC(40)
	15.04		**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	CTH or RVC(40)
		1504.20	-Fats and oils and their fractions, of fish, other than liver oils.	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1504.30	-Fats and oils and their fractions, of marine mammals	CC or RVC(40)
	15.05	1505.00	**Wool grease and fatty substances derived therefrom (including lanolin).**	CTH or RVC(40)
	15.06	1506.00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	CTH or RVC(40)
	15.07		**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**	
		1507.10	-Crude oil, whether or not degummed	CTH or RVC(40)
		1507.90	-Other	CTH or RVC(40)
	15.08		**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**	
		1508.10	-Crude oil	CTH or RVC(40)
		1508.90	-Other	CTH or RVC(40)
	15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**	
		1509.10	-Virgin	CTH or RVC(40)
		1509.90	-Other	CTH or RVC(40)
	15.10	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 15.09.**	CTH or RVC(40)
	15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified.**	
		1511.10	-Crude oil	CTH or RVC(40)
		1511.90	-Other	CTH or RVC(40)
	15.12		**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**	
			-Sunflower-seed or safflower oil and fractions thereof :	
		1512.11	--Crude oil	CTH or RVC(40)
		1512.19	--Other	CTH or RVC(40)
			-Cotton-seed oil and its fractions :	
		1512.21	--Crude oil, whether or not gossypol has been removed	CTH or RVC(40)
		1512.29	--Other	CTH or RVC(40)
	15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**	
			-Coconut (copra) oil and its fractions :	
		1513.11	--Crude oil	CTH or RVC(40)
		1513.19	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Palm kernel or babassu oil and fractions thereof :	
		1513.21	--Crude oil	CTH or RVC(40)
		1513.29	--Other	CTH or RVC(40)
	15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**	
			-Low erucic acid rape or colza oil and its fractions :	
		1514.11	--Crude oil	CTH or RVC(40)
		1514.19	--Other	CTH or RVC(40)
			-Other :	
		1514.91	--Crude oil	CTH or RVC(40)
		1514.99	--Other	CTH or RVC(40)
	15.15		**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**	
			-Linseed oil and its fractions :	
		1515.11	--Crude oil	CTH or RVC(40)
		1515.19	--Other	CTH or RVC(40)
			-Maize (corn) oil and its fractions :	
		1515.21	--Crude oil	CTH or RVC(40)
		1515.29	--Other	CTH or RVC(40)
		1515.30	-Castor oil and its fractions	CTH or RVC(40)
		1515.50	-Sesame oil and its fractions	CTH or RVC(40)
		1515.90	-Other	CTH or RVC(40)
	15.16		**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**	
		1516.10	-Animal fats and oils and their fractions	CC or RVC(40)
		1516.20	-Vegetable fats and oils and their fractions	CTH or RVC(40)
	15.17		**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 15.16.**	
		1517.10	-Margarine, excluding liquid margarine	CC
		1517.90	-Other	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	15.18	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 modified, excluding those of heading 15.16; 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.**	CC or RVC(45)
	15.20	1520.00	**Glycerol, crude; glycerol waters and glycerol lyes.**	CTH or RVC(40)
	15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**	
		1521.10	-Vegetable waxes	CTH or RVC(40)
		1521.90	-Other	CC or RVC(40)
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH or RVC(40)
SECTION IV : PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
16			**Preparations of meat, of fish or of crustaceans,molluscs or other aquatic invertebrates**	
	16.01	1601.00	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	CC or RVC(40)
	16.02		**Other prepared or preserved meat, meat offal or blood.**	
		1602.10	-Homogenised preparations	CTH or RVC(40)
		1602.20	-Of liver of any animal	CTH, provided that materials from Chapters 1, 2 and 5 are WO; or RVC(40), provided that materials from Chapters 1, 2 and 5 are WO
			-Of poultry of heading 01.05 :	
		1602.31	--Of turkeys	CTH, provided that materials from Chapters 1, 2 and 5 are WO; or RVC(40), provided that materials from Chapters 1, 2 and 5 are WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1602.32	--Of fowls of the species Gallus domesticus	CC
		1602.39	--Other	CC or RVC(40)
			-Of swine :	
		1602.41	--Hams and cuts thereof	CC or RVC(40)
		1602.42	--Shoulders and cuts thereof	CTH, provided that materials from Chapters 1, 2 and 5 are WO; or RVC(40) , provided that materials from Chapters 1, 2 and 5 are WO
		1602.49	--Other, including mixtures	CC or RVC(40)
		1602.50	-Of bovine animals	CTH or RVC(40)
		1602.90	-Other, including preparations of blood of any animal	CC or RVC(40)
	16.03	1603.00	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	CC or RVC(40)
	16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**	
			-Fish, whole or in pieces, but not minced :	
		1604.11	--Salmon	CC or RVC(40)
		1604.12	--Herrings	CC or RVC(40)
		1604.13	--Sardines, sardinella and brisling or sprats	CC or RVC(40)
		1604.14	--Tunas, skipjack and bonito (Sarda spp.)	CC or RVC(40)
		1604.15	--Mackerel	CC or RVC(40)
		1604.16	--Anchovies	CC or RVC(40)
		1604.17	--Eels	CC or RVC(40)
		1604.19	--Other	CC or RVC(40)
		1604.20	-Other prepared or preserved fish	CC or RVC(40)
			-Caviar and caviar substitutes：	
		1604.31	--Caviar	CC or RVC(40)
		1604.32	--Caviar substitutes	CC or RVC(40)
	16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**	
		1605.10	-Crab	CC or RVC(40)
			-Shrimps and prawns：	
		1605.21	--Not in airtight container	CC or RVC(40)
		1605.29	--Other	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1605.30	-Lobster	CC or RVC(40)
		1605.40	-Other crustaceans	CC or RVC(40)
			-Molluscs：	
		1605.51	--Oysters	CC or RVC(40)
		1605.52	--Scallops, including queen scallops	CC or RVC(40)
		1605.53	--Mussels	CC or RVC(40)
		1605.54	--Cuttle fish and squid	CC or RVC(40)
		1605.55	--Octopus	CC or RVC(40)
		1605.56	-Clams, cockles and arkshells	CC or RVC(40)
		1605.57	--Abalone	CC or RVC(40)
		1605.58	--Snails, other than sea snails	CC or RVC(40)
		1605.59	--Other	CC or RVC(40)
			-Other aquatic invertebrates：	
		1605.61	--Sea cucumbers	CC or RVC(40)
		1605.62	--Sea urchins	CC or RVC(40)
		1605.63	--Jellyfish	CC or RVC(40)
		1605.69	--Other	CC or RVC(40)
17			**Sugars and sugar confectionery**	
	17.01		**Cane or beet sugar and chemically pure sucrose, in solid form.**	
			-Raw sugar not containing added flavouring or colouring matter :	
		1701.12	--Beet sugar	CC, except from Chapter 12
		1701.13	--Cane sugar specified in Subheading Note 2 to this Chapter	CC, except from Chapter 12
		1701.14	--Other cane sugar	CC, except from Chapter 12
			-Other :	
		1701.91	--Containing added flavouring or colouring matter	CC, except from Chapter 12
		1701.99	--Other	CC, except from Chapter 12
	17.02		**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.**	
			-Lactose and lactose syrup :	
		1702.11	--Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1702.19	--Other	CTH or RVC(40)
		1702.20	-Maple sugar and maple syrup	CTH or RVC(40)
		1702.30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	CTH or RVC(40)
		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	CTH or RVC(40)
		1702.50	-Chemically pure fructose	CTH or RVC(40)
		1702.60	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	CTH or RVC(40)
		1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CTH or RVC(40)
	17.03		**Molasses resulting from the extraction or refining of sugar.**	
		1703.10	-Cane molasses	CTH, except from Heading 04.09 and 17.02
		1703.90	-Other	CTH, except from Heading 04.09 and 17.02
	17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**	
		1704.10	-Chewing gum, whether or not sugar-coated	CTH or RVC(40)
		1704.90	-Other	CTH or RVC(40)
18			**Cocoa and cocoa preparations**	
	18.01	1801.00	**Cocoa beans, whole or broken, raw or roasted.**	CTH or RVC(40)
	18.02	1802.00	**Cocoa shells, husks, skins and other cocoa waste.**	CTH or RVC(40)
	18.03		**Cocoa paste, whether or not defatted.**	
		1803.10	-Not defatted	CTH or RVC(40)
		1803.20	-Wholly or partly defatted	CTH or RVC(40)
	18.04	1804.00	**Cocoa butter, fat and oil.**	CTH or RVC(40)
	18.05	1805.00	**Cocoa powder, not containing added sugar or other sweetening matter.**	CTH or RVC(40)
	18.06		**Chocolate and other food preparations containing cocoa.**	
		1806.10	-Cocoa powder, containing added sugar or other sweetening matter	CTH or RVC(40)
		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	CTH or RVC(40)
			-Other, in blocks, slabs or bars :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1806.31	--Filled	CTH or RVC(40)
		1806.32	--Not filled	CTH or RVC(40)
		1806.90	-Other	CTH or RVC(40)
19			**Preparations of cereals, flour, starch or milk;pastrycooks' products**	
	19.01		**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 04.01 to 04.04, 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	CC or RVC(40)
		1901.20	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	CC or RVC(40)
		1901.90	-Other	CC or RVC(40)
	19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnoCChi, ravioli, cannelloni; couscous, whether or not prepared.**	
			-Uncooked pasta, not stuffed or otherwise prepared :	
		1902.11	--Containing eggs	CTH or RVC(40)
		1902.19	--Other	CTH or RVC(40)
		1902.20	-Stuffed pasta, whether or not cooked or otherwise prepared	CTH or RVC(40)
		1902.30	-Other pasta	CTH or RVC(40)
		1902.40	-Couscous	CTH or RVC(40)
	19.03	1903.00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	CTH or RVC(40)
	19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form 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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	CTH or RVC(40)
		1904.30	-Bulgur wheat	CTH or RVC(40)
		1904.90	-Other	CTH, provided that materials from Chapter 10 are wholly obtained; or RVC(40), provided that materials from Chapter 10 are wholly obtained
	19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**	
		1905.10	-Crispbread	CTH or RVC(40)
		1905.20	-Gingerbread and the like	CTH or RVC(40)
			-Sweet biscuits; waffles and wafers :	
		1905.31	--Sweet biscuits	CC or RVC(40)
		1905.32	--Waffles and wafers	CC or RVC(40)
		1905.40	-Rusks, toasted bread and similar toasted products	CTH or RVC(40)
		1905.90	-Other	CC or RVC(40)
20			**Preparations of vegetables, fruit, nuts or other parts of plants**	
	20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**	
		2001.10	-Cucumbers and gherkins	CTH or RVC(40)
		2001.90	-Other	CTH or RVC(40)
	20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**	
		2002.10	-Tomatoes, whole or in pieces	CTH or RVC(40)
		2002.90	-Other	CTH or RVC(40)
	20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**	
		2003.10	-Mushrooms of the genus Agaricus	CTH or RVC(40)
		2003.90	-Other	CTH or RVC(40)
	20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			20.06.	
		2004.10	-Potatoes	CTH or RVC(40)
		2004.90	-Other vegetables and mixtures of vegetables	CTH or RVC(40)
	20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**	
		2005.10	-Homogenised vegetables	CTH or RVC(40)
		2005.20	-Potatoes	CTH or RVC(40)
		2005.40	-Peas (Pisum sativum)	CTH or RVC(40)
			-Beans (Vigna spp., Phaseolus spp.) :	
		2005.51	--Beans, shelled	CTH or RVC(40)
		2005.59	--Other	CTH or RVC(40)
		2005.60	-Asparagus	CTH or RVC(40)
		2005.70	-Olives	CTH or RVC(40)
		2005.80	-Sweet corn (Zea mays var. saCCharata)	CTH or RVC(40)
			-Other vegetables and mixtures of vegetables	
		2005.91	--Bamboo shoots	CTH or RVC(40)
		2005.99	--Other	CTH or RVC(40)
	20.06	2006.00	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**	CTH or RVC(40)
	20.07		**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	CTH or RVC(40)
			-Other :	
		2007.91	--Citrus fruit	CTH or RVC(40)
		2007.99	--Other	CTH or RVC(40)
	20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**	
			-Nuts, ground-nuts and other seeds, whether or not mixed together :	
		2008.11	--Ground-nuts	CC, except from Chapter 12
		2008.19	--Other, including mixtures	CC, except from Chapter 8

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2008.20	-Pineapples	CC, provided that the materials from Chapter 8 are WO; or RVC(40), provided that the materials from Chapter 8 are WO
		2008.30	-Citrus fruit	CTH or RVC(40)
		2008.40	-Pears	CTH or RVC(40)
		2008.50	-Apricots	CTH or RVC(40)
		2008.60	-Cherries	CTH or RVC(40)
		2008.70	-Peaches, including nectarines	CTH or RVC(40)
		2008.80	-Strawberries	CTH or RVC(40)
			-Other, including mixtures other than those of subheading 2008.19 :	
		2008.91	--Palm hearts	CTH or RVC(40)
		2008.93	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	CC or RVC(40)
		2008.97	--Mixtures	CC or RVC(40)
		2008.99	--Other	CC or RVC(40)
	20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**	
			-Orange juice :	
		2009.11	--Frozen	CTH or RVC(40)
		2009.12	--Not frozen, of a Brix value not exceeding 20	CTH or RVC(40)
		2009.19	--Other	CTH or RVC(40)
			-Grapefruit juice :	
		2009.21	--Of a Brix value not exceeding 20	CTH or RVC(40)
		2009.29	--Other	CTH or RVC(40)
			-Juice of any other single citrus fruit :	
		2009.31	--Of a Brix value not exceeding 20	CTH or RVC(40)
		2009.39	--Other	CTH or RVC(40)
			-Pineapple juice :	
		2009.41	--Of a Brix value not exceeding 20	CC, except from Chapter 8
		2009.49	--Other	CC, except from Chapter 8
		2009.50	-Tomato juice	CTH or RVC(40)
			-Grape juice (including grape must) :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2009.61	--Of a Brix value not exceeding 30	CTH or RVC(40)
		2009.69	--Other	CTH or RVC(40)
			-Apple juice :	
		2009.71	--Of a Brix value not exceeding 20	CTH or RVC(40)
		2009.79	--Other	CTH or RVC(40)
			-Juice of any other single fruit or vegetable：	
		2009.81	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	CC or RVC(40)
		2009.89	--Other	CC or RVC(40)
		2009.90	-Mixtures of juices	CC or RVC(40)
21			**Miscellaneous edible preparations**	
	21.01		**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**	
			-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :	
		2101.11	--Extracts, essences and concentrates	CTH or RVC(40)
		2101.12	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTH or RVC(40)
		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	CTH or RVC(40)
		2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH or RVC(40)
	21.02		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**	
		2102.10	-Active yeasts	CTH or RVC(40)
		2102.20	-Inactive yeasts; other single-cell micro-organisms, dead	CTH or RVC(40)
		2102.30	-Prepared baking powders	CTH or RVC(40)
	21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2103.10	-Soya sauce	CTH or RVC(40)
		2103.20	-Tomato ketchup and other tomato sauces	CTH or RVC(40)
		2103.30	-Mustard flour and meal and prepared mustard	CTH or RVC(40)
		2103.90	-Other	CTH or RVC(40)
	21.04		**Soups and broths and preparations therefor; homogenised composite food preparations.**	
		2104.10	-Soups and broths and preparations therefor	CTH
		2104.20	-Homogenised composite food preparations	CTH; or RVC(40), provided that materials of Subheading 1211.20, 1212.20 and 1302.19 are WO
	21.05	2105.00	**Ice cream and other edible ice, whether or not containing cocoa.**	CTH or RVC(40)
	21.06		**Food preparations not elsewhere specified or included.**	
		2106.10	-Protein concentrates and textured protein substances	CTH or RVC(40)
		2106.90	-Other	CTH; or RVC(40), provided that materials of Subheading 1211.20, 1212.20 and 1302.19 are WO
22			**Beverages, spirits and vinegar**	
	22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**	
		2201.10	-Mineral waters and aerated waters	CTH or RVC(40)
		2201.90	-Other	CTH or RVC(40)
	22.02		**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 20.09.**	
		2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2202.90	-Other	RVC(40), provided that materials of Subheading 1211.20 and 1302.19 are WO
	22.03	2203.00	**Beer made from malt.**	CC or RVC(40)
	22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**	
		2204.10	-Sparkling wine	CTH or RVC(40)
			-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
		2204.21	--In containers holding 2 ℓ or less	CC or RVC(40)
		2204.29	--Other	CC or RVC(40)
		2204.30	-Other grape must	CTH or RVC(40)
	22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**	
		2205.10	-In containers holding 2 ℓ or less	CTH or RVC(40)
		2205.90	-Other	CTH or RVC(40)
	22.06	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.**	CTH or RVC(40)
	22.07		**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	CTH or RVC(40)
		2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	CTH or RVC(40)
	22.08		**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	CC or RVC(40)
		2208.30	-Whiskies	CC or RVC(40)
		2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products	CC or RVC(40)
		2208.50	-Gin and Geneva	CC or RVC(40)
		2208.60	-Vodka	CC or RVC(40)
		2208.70	-Liqueurs and cordials	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2208.90	-Other	CTH or RVC(40)
	22.09	2209.00	**Vinegar and substitutes for vinegar obtained from acetic acid.**	CTH or RVC(40)
23			**Residues and waste from the food industries;prepared animal fodder**	
	23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**	
		2301.10	-Flours, meals and pellets, of meat or meat offal; greaves	CTH or RVC(40)
		2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
	23.02		**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)	CTH or RVC(40)
		2302.30	-Of wheat	CTH or RVC(40)
		2302.40	-Of other cereals	CTH or RVC(40)
		2302.50	-Of leguminous plants	CTH or RVC(40)
	23.03		**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 form of pellets.**	
		2303.10	-Residues of starch manufacture and similar residues	CTH or RVC(40)
		2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	CTH or RVC(40)
		2303.30	-Brewing or distilling dregs and waste	CTH or RVC(40)
	23.04	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.**	CTH or RVC(40)
	23.05	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.**	CTH or RVC(40)
	23.06		**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 23.04 or 23.05.**	
		2306.10	-Of cotton seeds	CTH or RVC(40)
		2306.20	-Of linseed	CTH or RVC(40)
		2306.30	-Of sunflower seeds	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of rape or colza seeds :	
		2306.41	--Of low erucic acid rape or colza seeds	CTH or RVC(40)
		2306.49	--Other	CTH or RVC(40)
		2306.50	-Of coconut or copra	CC, provided that the materials from Chapter 8 are WO**;** or RVC(40), provided that the materials from Chapter 8 are WO
		2306.60	-Of palm nuts or kernels	CTH or RVC(40)
		2306.90	-Other	CTH or RVC(40)
	23.07	2307.00	**Wine lees; argol.**	CTH or RVC(40)
	23.08	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.**	CC, provided that the materials from Chapter 8 are WO**;** or RVC(40), provided that the materials from Chapter 8 are WO
	23.09		**Preparations of a kind used in animal feeding.**	
		2309.10	-Dog or cat food, put up for retail sale	CTH or RVC(40)
		2309.90	-Other	CTH or RVC(40)
24			**Tobacco and manufactured Tobacco substitutes**	
	24.01		**Unmanufactured Tobacco; Tobacco refuse.**	
		2401.10	--Tobacco, not stemmed/stripped	WO
		2401.20	--Tobacco, partly or wholly stemmed/stripped	WO
		2401.30	-Tobacco refuse	WO
	24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
		2402.10	-Cigars, cheroots and cigarillos, containing tobacco	CTH
		2402.20	-Cigarettes containing tobacco	CTH, provided that the value of non-originating materials of Heading 24.03 does not exceed 60% of the FOB value of the good.
		2402.90	-Other	CTH or RVC(40)
	24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
		2403.11	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	CTH
		2403.19	-Other	CTH
			-Other :	
		2403.91	--"Homogenised" or "reconstituted" tobacco	CTH
		2403.99	--Other	CTH
SECTION V : MINERAL PRODUCTS				
25			**Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement**	
	25.01	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.	WO
	25.02	2502.00	Unroasted iron pyrites.	CTH or RVC(40)
	25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH or RVC(40)
	25.04		Natural graphite.	
		2504.10	-In powder or in flakes	CTH or RVC(40)
		2504.90	-Other	CTH or RVC(40)
	25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	
		2505.10	-Silica sands and quartz sands	CTH or RVC(40)
		2505.90	-Other	CTH or RVC(40)
	25.06		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	CTH or RVC(40)
		2506.20	-Quartzite	CTH or RVC(40)
	25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH or RVC(40)
	25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
		2508.10	-Bentonite	CTH or RVC(40)
		2508.30	-Fire-clay	CTH or RVC(40)
		2508.40	-Other clays	CTH or RVC(40)
		2508.50	-Andalusite, kyanite and sillimanite	CTH or RVC(40)
		2508.60	-Mullite	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2508.70	-Chamotte or dinas earths	CTH or RVC(40)
	25.09	2509.00	Chalk.	CTH or RVC(40)
	25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
		2510.10	-Unground	CTH or RVC(40)
		2510.20	-Ground	CTH or RVC(40)
	25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
		2511.10	-Natural barium sulphate (barytes)	CTH or RVC(40)
		2511.20	-Natural barium carbonate (witherite)	CTH or RVC(40)
	25.12	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.	CTH or RVC(40)
	25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
		2513.10	-Pumice stone	CTH or RVC(40)
		2513.20	-Emery, natural corundum, natural garnet and other natural abrasives	CTH or RVC(40)
	25.14	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.	CTH or RVC(40)
	25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
			-Marble and travertine :	
		2515.11	--Crude or roughly trimmed	CTH or RVC(40)
		2515.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC(40)
		2515.20	-Ecaussine and other calcareous monumental or building stone; alabaster	CTH or RVC(40)
	25.16		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.	
			-Granite :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2516.11	--Crude or roughly trimmed	CTH or RVC(40)
		2516.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC(40)
		2516.20	-Sandstone	CTH or RVC(40)
		2516.90	-Other monumental or building stone	CTH or RVC(40)
	25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, 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	CTH or RVC(40)
		2517.20	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTH or RVC(40)
		2517.30	-Tarred macadam	CTH or RVC(40)
			-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :	
		2517.41	--Of marble	CTH or RVC(40)
		2517.49	--Other	CTH or RVC(40)
	25.18		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	CTH or RVC(40)
		2518.20	-Calcined or sintered dolomite	CTH or RVC(40)
		2518.30	-Dolomite ramming mix	CTH or RVC(40)
	25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
		2519.10	-Natural magnesium carbonate (magnesite)	CTH or RVC(40)
		2519.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	25.20		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	CTH or RVC(40)
		2520.20	-Plasters	CTH or RVC(40)
	25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH or RVC(40)
	25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
		2522.10	-Quicklime	CTH or RVC(40)
		2522.20	-Slaked lime	CTH or RVC(40)
		2522.30	-Hydraulic lime	CTH or RVC(40)
	25.23		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	CTH or RVC(40)
			-Portland cement :	
		2523.21	--White cement, whether or not artificially coloured	CTH or RVC(40)
		2523.29	--Other	CTH or RVC(40)
		2523.30	-Aluminous cement	CTH or RVC(40)
		2523.90	-Other hydraulic cements	CTH or RVC(40)
	25.24		Asbestos.	
		2524.10	-Crocidolite	CTH or RVC(40)
		2524.90	-Other	CTH or RVC(40)
	25.25		Mica, including splittings; mica waste.	
		2525.10	-Crude mica and mica rifted into sheets or splittings	CTH or RVC(40)
		2525.20	-Mica powder	CTH or RVC(40)
		2525.30	-Mica waste	CTH or RVC(40)
	25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
		2526.10	-Not crushed, not powdered	CTH or RVC(40)
		2526.20	-Crushed or powdered	CTH or RVC(40)
	25.28	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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			weight.	
	25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
		2529.10	-Feldspar	CTH or RVC(40)
			-Fluorspar :	
		2529.21	--Containing by weight 97 % or less of calcium fluoride	CTH or RVC(40)
		2529.22	--Containing by weight more than 97 % of calcium fluoride	CTH or RVC(40)
		2529.30	-Leucite; nepheline and nepheline syenite	CTH or RVC(40)
	25.30		Mineral substances not elsewhere specified or included.	
		2530.10	-Vermiculite, perlite and chlorites, unexpanded	CTH or RVC(40)
		2530.20	-Kieserite, epsomite (natural magnesium sulphates)	CTH or RVC(40)
		2530.90	-Other	CTH or RVC(40)
26			**Ores, Slag and Ash**	
	26.01		Iron ores and concentrates, including roasted iron pyrites.	
			-Iron ores and concentrates, other than roasted iron pyrites :	
		2601.11	--Non-agglomerated	CTH or RVC(40)
		2601.12	--Agglomerated	CTH or RVC(40)
		2601.20	-Roasted iron pyrites	CTH or RVC(40)
	26.02	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.	CTH or RVC(40)
	26.03	2603.00	Copper ores and concentrates.	CTH or RVC(40)
	26.04	2604.00	Nickel ores and concentrates.	CTH or RVC(40)
	26.05	2605.00	Cobalt ores and concentrates.	CTH or RVC(40)
	26.06	2606.00	Aluminium ores and concentrates.	CTH or RVC(40)
	26.07	2607.00	Lead ores and concentrates.	CTH or RVC(40)
	26.08	2608.00	Zinc ores and concentrates.	CTH or RVC(40)
	26.09	2609.00	Tin ores and concentrates.	CTH or RVC(40)
	26.10	2610.00	Chromium ores and concentrates.	CTH or RVC(40)
	26.11	2611.00	Tungsten ores and concentrates.	CTH or RVC(40)
	26.12		Uranium or thorium ores and concentrates.	
		2612.10	-Uranium ores and concentrates	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2612.20	-Thorium ores and concentrates	CTH or RVC(40)
	26.13		Molybdenum ores and concentrates.	
		2613.10	-Roasted	CTH or RVC(40)
		2613.90	-Other	CTH or RVC(40)
	26.14	2614.00	Titanium ores and concentrates.	CTH or RVC(40)
	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
		2615.10	-Zirconium ores and concentrates	CTH or RVC(40)
		2615.90	-Other	CTH or RVC(40)
	26.16		Precious metal ores and concentrates.	
		2616.10	-Silver ores and concentrates	CTH or RVC(40)
		2616.90	-Other	CTH or RVC(40)
	26.17		Other ores and concentrates.	
		2617.10	-Antimony ores and concentrates	CTH or RVC(40)
		2617.90	-Other	CTH or RVC(40)
	26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	CTH or RVC(40)
	26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	CTH or RVC(40)
	26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
			-Containing mainly zinc :	
		2620.11	--Hard zinc spelter	CTH or RVC(40)
		2620.19	--Other	CTH or RVC(40)
			-Containing mainly lead :	
		2620.21	--Leaded gasoline sludges and leaded anti-knock compound sludges	CTH or RVC(40)
		2620.29	--Other	CTH or RVC(40)
		2620.30	-Containing mainly copper	CTH or RVC(40)
		2620.40	-Containing mainly aluminium	CTH or RVC(40)
		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	CTH or RVC(40)
			-Other :	
		2620.91	--Containing antimony, beryllium, cadmium, chromium or their mixtures	CTH or RVC(40)
		2620.99	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	26.21		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	CTH or RVC(40)
		2621.90	-Other	CTH or RVC(40)
27			**Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes**	
	27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
			-Coal, whether or not pulverised, but not agglomerated :	
		2701.11	--Anthracite	CTH or RVC(40)
		2701.12	--Bituminous coal	CTH or RVC(40)
		2701.19	--Other coal	CTH or RVC(40)
		2701.20	-Briquettes, ovoids and similar solid fuels manufactured from coal	CTH or RVC(40)
	27.02		Lignite, whether or not agglomerated, excluding jet.	
		2702.10	-Lignite, whether or not pulverised, but not agglomerated	CTH or RVC(40)
		2702.20	-Agglomerated lignite	CTH or RVC(40)
	27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	CTH or RVC(40)
	27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH or RVC(40)
	27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH or RVC(40)
	27.06	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.	CTH or RVC(40)
	27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
		2707.10	-Benzol (benzene)	CTH or RVC(40)
		2707.20	-Toluol (toluene)	CTH or RVC(40)
		2707.30	-Xylol (xylenes)	CTH or RVC(40)
		2707.40	-Naphthalene	CTH or RVC(40)
		2707.50	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250℃ by the ASTM D 86 method	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other :	
		2707.91	--Creosote oils	CTH or RVC(40)
		2707.99	--Other	CTH or RVC(40)
	27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
		2708.10	-Pitch	CTH or RVC(40)
		2708.20	-Pitch coke	CTH or RVC(40)
	27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH or RVC(40)
	27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
			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 waste oils :	
		2710.12	--Light oils and preparations	CTSH
		2710.19	--Other	CTH or RVC(40)
		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 and other than waste oils	CTH or RVC(40)
			-Waste oils :	
		2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH or RVC(40)
		2710.99	--Other	CTH or RVC(40)
	27.11		Petroleum gases and other gaseous hydrocarbons.	
			-Liquefied :	
		2711.11	--Natural gas	CTH or RVC(40)
		2711.12	--Propane	CTH or RVC(40)
		2711.13	--Butanes	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2711.14	--Ethylene, propylene, butylene and butadiene	CTH or RVC(40)
		2711.19	--Other	CTH or RVC(40)
			-In gaseous state :	
		2711.21	--Natural gas	CTH or RVC(40)
		2711.29	--Other	CTH or RVC(40)
	27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
		2712.10	-Petroleum jelly	CTH or RVC(40)
		2712.20	-Paraffin wax containing by weight less than 0.75 % of oil	CTH or RVC(40)
		2712.90	-Other	CTH or RVC(40)
	27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
			-Petroleum coke :	
		2713.11	--Not calcined	CTH or RVC(40)
		2713.12	--Calcined	CTH or RVC(40)
		2713.20	-Petroleum bitumen	CTH or RVC(40)
		2713.90	-Other residues of petroleum oils or of oils obtained from bituminous minerals	CTH or RVC(40)
	27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
		2714.10	-Bituminous or oil shale and tar sands	CTH or RVC(40)
		2714.90	-Other	CTH or RVC(40)
	27.15	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).	CTH or RVC(40)
	27.16	2716.00	Electrical energy. (optional heading)	CTH or RVC(40)
SECTION VI : PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES				
28			**Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes**	
	28.01		Fluorine, chlorine, bromine and iodine.	
		2801.10	-Chlorine	CTH or RVC(40)
		2801.20	-Iodine	CTH or RVC(40)
		2801.30	-Fluorine; bromine	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH or RVC(40)
	28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH or RVC(40)
	28.04		Hydrogen, rare gases and other non-metals.	
		2804.10	-Hydrogen	CTH or RVC(40)
			-Rare gases :	
		2804.21	--Argon	CTH or RVC(40)
		2804.29	--Other	CTH or RVC(40)
		2804.30	-Nitrogen	CTH or RVC(40)
		2804.40	-Oxygen	CTH or RVC(40)
		2804.50	-Boron; tellurium	CTH or RVC(40)
			-Silicon :	
		2804.61	--Containing by weight not less than 99.99 % of silicon	CTH or RVC(40)
		2804.69	--Other	CTH or RVC(40)
		2804.70	-Phosphorus	CTH or RVC(40)
		2804.80	-Arsenic	CTH or RVC(40)
		2804.90	-Selenium	CTH or RVC(40)
	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
			-Alkali or alkaline-earth metals :	
		2805.11	--Sodium	CTH or RVC(40)
		2805.12	--Calcium	CTH or RVC(40)
		2805.19	--Other	CTH or RVC(40)
		2805.30	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTH or RVC(40)
		2805.40	-Mercury	CTH or RVC(40)
	28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
		2806.10	-Hydrogen chloride (hydrochloric acid)	CTH or RVC(40)
		2806.20	-Chlorosulphuric acid	CTH or RVC(40)
	28.07	2807.00	Sulphuric acid; oleum.	CTH or RVC(40)
	28.08	2808.00	Nitric acid; sulphonitric acids.	CTH or RVC(40)
	28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
		2809.10	-Diphosphorus pentaoxide	CTH or RVC(40)
		2809.20	-Phosphoric acid and polyphosphoric acids	CTH or RVC(40)
	28.10	2810.00	Oxides of boron; boric acids.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
			-Other inorganic acids :	
		2811.11	--Hydrogen fluoride (hydrofluoric acid)	CTH or RVC(40)
		2811.19	--Other	CTH or RVC(40)
			-Other inorganic oxygen compounds of non-metals :	
		2811.21	--Carbon dioxide	CTH or RVC(40)
		2811.22	--Silicon dioxide	CTH or RVC(40)
		2811.29	--Other	CTH or RVC(40)
	28.12		Halides and halide oxides of non-metals.	
		2812.10	-Chlorides and chloride oxides	CTH or RVC(40)
		2812.90	-Other	CTH or RVC(40)
	28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
		2813.10	-Carbon disulphide	CTH or RVC(40)
		2813.90	-Other	CTH or RVC(40)
	28.14		Ammonia, anhydrous or in aqueous solution.	
		2814.10	-Anhydrous ammonia	CTH or RVC(40)
		2814.20	-Ammonia in aqueous solution	CTH or RVC(40)
	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
			-Sodium hydroxide (caustic soda) :	
		2815.11	--Solid	CTH or RVC(40)
		2815.12	--In aqueous solution (soda lye or liquid soda)	CTH or RVC(40)
		2815.20	-Potassium hydroxide (caustic potash)	CTH or RVC(40)
		2815.30	-Peroxides of sodium or potassium	CTH or RVC(40)
	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
		2816.10	-Hydroxide and peroxide of magnesium	CTH or RVC(40)
		2816.40	-Oxides, hydroxides and peroxides, of strontium or barium	CTH or RVC(40)
	28.17	2817.00	Zinc oxide; zinc peroxide.	CTH or RVC(40)
	28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
		2818.10	-Artificial corundum, whether or not chemically defined	CTH or RVC(40)
		2818.20	-Aluminium oxide, other than artificial corundum	CTH or RVC(40)
		2818.30	-Aluminium hydroxide	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	28.19		Chromium oxides and hydroxides.	
		2819.10	-Chromium trioxide	CTH or RVC(40)
		2819.90	-Other	CTH or RVC(40)
	28.20		Manganese oxides.	
		2820.10	-Manganese dioxide	CTH or RVC(40)
		2820.90	-Other	CTH or RVC(40)
	28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3.	
		2821.10	-Iron oxides and hydroxides	CTH or RVC(40)
		2821.20	-Earth colours	CTH or RVC(40)
	28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH or RVC(40)
	28.23	2823.00	Titanium oxides.	CTH or RVC(40)
	28.24		Lead oxides; red lead and orange lead.	
		2824.10	-Lead monoxide (litharge, massicot)	CTH or RVC(40)
		2824.90	-Other	CTH or RVC(40)
	28.25		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	CTH or RVC(40)
		2825.20	-Lithium oxide and hydroxide	CTH or RVC(40)
		2825.30	-Vanadium oxides and hydroxides	CTH or RVC(40)
		2825.40	-Nickel oxides and hydroxides	CTH or RVC(40)
		2825.50	-Copper oxides and hydroxides	CTH or RVC(40)
		2825.60	-Germanium oxides and zirconium dioxide	CTH or RVC(40)
		2825.70	-Molybdenum oxides and hydroxides	CTH or RVC(40)
		2825.80	-Antimony oxides	CTH or RVC(40)
		2825.90	-Other	CTH or RVC(40)
	28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
			-Fluorides :	
		2826.12	--Of aluminium	CTH or RVC(40)
		2826.19	--Other	CTH or RVC(40)
		2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	CTH or RVC(40)
		2826.90	-Other	CTH or RVC(40)
	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
		2827.10	-Ammonium chloride	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2827.20	-Calcium chloride	CTH or RVC(40)
			-Other chlorides :	
		2827.31	--Of magnesium	CTH or RVC(40)
		2827.32	--Of aluminium	CTH or RVC(40)
		2827.35	--Of nickel	CTH or RVC(40)
		2827.39	--Other	CTH or RVC(40)
			-Chloride oxides and chloride hydroxides :	
		2827.41	--Of copper	CTH or RVC(40)
		2827.49	--Other	CTH or RVC(40)
			-Bromides and bromide oxides :	
		2827.51	--Bromides of sodium or of potassium	CTH or RVC(40)
		2827.59	--Other	CTH or RVC(40)
		2827.60	-Iodides and iodide oxides	CTH or RVC(40)
	28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
		2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	CTH or RVC(40)
		2828.90	-Other	CTH or RVC(40)
	28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
			-Chlorates :	
		2829.11	--Of sodium	CTH or RVC(40)
		2829.19	--Other	CTH or RVC(40)
		2829.90	Other	CTH or RVC(40)
	28.30		Sulphides; polysulphides, whether or not chemically defined.	
		2830.10	-Sodium sulphides	CTH or RVC(40)
		2830.90	-Other	CTH or RVC(40)
	28.31		Dithionites and sulphoxylates.	
		2831.10	-Of sodium	CTH or RVC(40)
		2831.90	-Other	CTH or RVC(40)
	28.32		Sulphites; thiosulphates.	
		2832.10	-Sodium sulphites	CTH or RVC(40)
		2832.20	-Other sulphites	CTH or RVC(40)
		2832.30	-Thiosulphates	CTH or RVC(40)
	28.33		Sulphates; alums; peroxosulphates (persulphates).	
			-Sodium sulphates :	
		2833.11	--Disodium sulphate	CTH or RVC(40)
		2833.19	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other sulphates :	
		2833.21	--Of magnesium	CTH or RVC(40)
		2833.22	--Of aluminium	CTH or RVC(40)
		2833.24	--Of nickel	CTH or RVC(40)
		2833.25	--Of copper	CTH or RVC(40)
		2833.27	--Of barium	CTH or RVC(40)
		2833.29	--Other	CTH or RVC(40)
		2833.30	-Alums	CTH or RVC(40)
		2833.40	-Peroxosulphates (persulphates)	CTH or RVC(40)
	28.34		Nitrites; nitrates.	
		2834.10	-Nitrites	CTH or RVC(40)
			-Nitrates :	
		2834.21	--Of potassium	CTH or RVC(40)
		2834.29	--Other	CTH or RVC(40)
	28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
		2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	CTH or RVC(40)
			-Phosphates :	
		2835.22	--Of mono- or disodium	CTH or RVC(40)
		2835.24	--Of potassium	CTH or RVC(40)
		2835.25	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTH or RVC(40)
		2835.26	--Other phosphates of calcium	CTH or RVC(40)
		2835.29	--Other	CTH or RVC(40)
			-Polyphosphates :	
		2835.31	--Sodium triphosphate (sodium tripolyphosphate)	CTH or RVC(40)
		2835.39	--Other	CTH or RVC(40)
	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
		2836.20	-Disodium carbonate	CTH or RVC(40)
		2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	CTH or RVC(40)
		2836.40	-Potassium carbonates	CTH or RVC(40)
		2836.50	-Calcium carbonate	CTH or RVC(40)
		2836.60	-Barium carbonate	CTH or RVC(40)
			-Other :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2836.91	--Lithium carbonates	CTH or RVC(40)
		2836.92	--Strontium carbonate	CTH or RVC(40)
		2836.99	--Other	CTH or RVC(40)
	28.37		Cyanides, cyanide oxides and complex cyanides.	
			-Cyanides and cyanide oxides :	
		2837.11	--Of sodium	CTH or RVC(40)
		2837.19	--Other	CTH or RVC(40)
		2837.20	-Complex cyanides	CTH or RVC(40)
	28.39		Silicates; commercial alkali metal silicates.	
			-Of sodium :	
		2839.11	--Sodium metasilicates	CTH or RVC(40)
		2839.19	--Other	CTH or RVC(40)
		2839.90	-Other	CTH or RVC(40)
	28.40		Borates; peroxoborates (perborates).	
			-Disodium tetraborate (refined borax) :	
		2840.11	--Anhydrous	CTH or RVC(40)
		2840.19	--Other	CTH or RVC(40)
		2840.20	-Other borates	CTH or RVC(40)
		2840.30	-Peroxoborates (perborates)	CTH or RVC(40)
	28.41		Salts of oxometallic or peroxometallic acids.	
		2841.30	-Sodium dichromate	CTH or RVC(40)
		2841.50	-Other chromates and dichromates; peroxochromates	CTH or RVC(40)
			-Manganites, manganates and permanganates :	
		2841.61	--Potassium permanganate	CTH or RVC(40)
		2841.69	--Other	CTH or RVC(40)
		2841.70	-Molybdates	CTH or RVC(40)
		2841.80	-Tungstates (wolframates)	CTH or RVC(40)
		2841.90	-Other	CTH or RVC(40)
	28.42		Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.	
		2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined	CTH or RVC(40)
		2842.90	-Other	CTH or RVC(40)
	28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2843.10	-Colloidal precious metals	CTH or RVC(40)
			-Silver compounds :	
		2843.21	--Silver nitrate	CTH or RVC(40)
		2843.29	--Other	CTH or RVC(40)
		2843.30	-Gold compounds	CTH or RVC(40)
		2843.90	-Other compounds; amalgams	CTH or RVC(40)
	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
		2844.10	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTH or RVC(40)
		2844.20	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	CTH or RVC(40)
		2844.30	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	CTH or RVC(40)
		2844.40	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTH or RVC(40)
		2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTH or RVC(40)
	28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
		2845.10	-Heavy water (deuterium oxide)	CTH or RVC(40)
		2845.90	-Other	CTH or RVC(40)
	28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
		2846.10	-Cerium compounds	CTH or RVC(40)
		2846.90	-Other	CTH or RVC(40)
	28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	28.48	2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH or RVC(40)
	28.49		Carbides, whether or not chemically defined.	
		2849.10	-Of calcium	CTH or RVC(40)
		2849.20	-Of silicon	CTH or RVC(40)
		2849.90	-Other	CTH or RVC(40)
	28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH or RVC(40)
	28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
		2852.10	-Chemically defined	CTH or RVC(40)
		2852.90	-Other	CTH or RVC(40)
	28.53	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.	CTH or RVC(40)
29			**Organic chemicals**	
	29.01		Acyclic hydrocarbons.	
		2901.10	-Saturated	CTH or RVC(40)
			-Unsaturated :	
		2901.21	--Ethylene	CTH or RVC(40)
		2901.22	--Propene (propylene)	CTH or RVC(40)
		2901.23	--Butene (butylene) and isomers thereof	CTH or RVC(40)
		2901.24	--Buta1,3-diene and isoprene	CTH or RVC(40)
		2901.29	--Other	CTH or RVC(40)
	29.02		Cyclic hydrocarbons.	
			-Cyclanes, cyclenes and cycloterpenes :	
		2902.11	--Cyclohexane	CTH or RVC(40)
		2902.19	--Other	CTH or RVC(40)
		2902.20	-Benzene	CTH or RVC(40)
		2902.30	-Toluene	CTH or RVC(40)
			-Xylenes :	
		2902.41	--o-Xylene	CTH or RVC(40)
		2902.42	--m-Xylene	CTH or RVC(40)
		2902.43	--p-Xylene	CTH or RVC(40)
		2902.44	--Mixed xylene isomers	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2902.50	-Styrene	CTH or RVC(40)
		2902.60	-Ethylbenzene	CTH or RVC(40)
		2902.70	-Cumene	CTH or RVC(40)
		2902.90	-Other	CTH or RVC(40)
	29.03		Halogenated derivatives of hydrocarbons.	
			-Saturated chlorinated derivatives of acyclic hydrocarbons :	
		2903.11	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTH or RVC(40)
		2903.12	--Dichloromethane (methylene chloride)	CTH or RVC(40)
		2903.13	--Chloroform (trichloromethane)	CTH or RVC(40)
		2903.14	--Carbon tetrachloride	CTH or RVC(40)
		2903.15	--Ethylene dichloride (ISO) (1,2-dichloroethane)	CTH or RVC(40)
		2903.19	--Other	CTH or RVC(40)
			-Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
		2903.21	--Vinyl chloride (chloroethylene)	CTH or RVC(40)
		2903.22	--Trichloroethylene	CTH or RVC(40)
		2903.23	--Tetrachloroethylene (perchloroethylene)	CTH or RVC(40)
		2903.29	--Other	CTH or RVC(40)
			-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	
		2903.31	-Ethylene dibromide (ISO) (1,2-dibromoethane)	CTH or RVC(40)
		2903.39	--Other	CTH or RVC(40)
			-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens：	
		2903.71	--Chlorodifluoromethane	CTH or RVC(40)
		2903.72	--Dichlorotrifluoroethanes	CTH or RVC(40)
		2903.73	--Dichlorofluoroethanes	CTH or RVC(40)
		2903.74	--Chlorodifluoroethanes	CTH or RVC(40)
		2903.75	--Dichloropentafluoropropanes	CTH or RVC(40)
		2903.76	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTH or RVC(40)
		2903.77	--Other, perhalogenated only with fluorine and chlorine	CTH or RVC(40)
		2903.78	--Other perhalogenated derivatives	CTH or RVC(40)
		2903.79	--Other	CTH or RVC(40)
			-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons：	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2903.81	--1, 2, 3, 4, 5, 6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTH or RVC(40)
		2903.82	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTH or RVC(40)
		2903.89	--Other	CTH or RVC(40)
			-Halogenated derivatives of aromatic hydrocarbons :	
		2903.91	--Chlorobenzene, o-dichlorobenzene and P-dichlorobenzene	CTH or RVC(40)
		2903.92	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane)	CTH or RVC(40)
		2903.99	--Other	CTH or RVC(40)
	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
		2904.10	-Derivatives containing only sulpho groups, their salts and ethyl esters	CTH or RVC(40)
		2904.20	-Derivatives containing only nitro or only nitroso groups	CTH or RVC(40)
		2904.90	-Other	CTH or RVC(40)
	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Saturated monohydric alcohols :	
		2905.11	--Methanol (methyl alcohol)	CTH or RVC(40)
		2905.12	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTH or RVC(40)
		2905.13	--Butan-1-ol (n-butyl alcohol)	CTH or RVC(40)
		2905.14	--Other butanols	CTH or RVC(40)
		2905.16	--Octanol (octyl alcohol) and isomers thereof	CTH or RVC(40)
		2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTH or RVC(40)
		2905.19	--Other	CTH or RVC(40)
			-Unsaturated monohydric alcohols :	
		2905.22	--Acyclic terpene alcohols	CTH or RVC(40)
		2905.29	--Other	CTH or RVC(40)
			-Diols :	
		2905.31	--Ethylene glycol (ethanediol)	CTH or RVC(40)
		2905.32	--Propylene glycol (propane-1,2-diol)	CTH or RVC(40)
		2905.39	--Other	CTH or RVC(40)
			-Other polyhydric alcohols :	
		2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			(trimethylolpropane)	
		2905.42	--Pentaerythritol	CTH or RVC(40)
		2905.43	--Mannitol	CTH or RVC(40)
		2905.44	--D-glucitol (sorbitol)	CTH or RVC(40)
		2905.45	--Glycerol	CTH or RVC(40)
		2905.49	--Other	CTH or RVC(40)
			-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :	
		2905.51	--Ethchlorvynol (INN)	CTH or RVC(40)
		2905.59	--Other	CTH or RVC(40)
	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Cyclanic, cyclenic or cycloterpenic :	
		2906.11	--Menthol	CTH or RVC(40)
		2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	CTH or RVC(40)
		2906.13	--Sterols and inositols	CTH or RVC(40)
		2906.19	--Other	CTH or RVC(40)
			-Aromatic :	
		2906.21	--Benzyl alcohol	CTH or RVC(40)
		2906.29	--Other	CTH or RVC(40)
	29.07		Phenols; phenol-alcohols.	
			-Monophenols :	
		2907.11	--Phenol (hydroxybenzene) and its salts	CTH or RVC(40)
		2907.12	--Cresols and their salts	CTH or RVC(40)
		2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	CTH or RVC(40)
		2907.15	--Naphthols and their salts	CTH or RVC(40)
		2907.19	--Other	CTH or RVC(40)
			-Polyphenols; phenol-alcohols :	
		2907.21	--Resorcinol and its salts	CTH or RVC(40)
		2907.22	--Hydroquinone (quinol) and its salts	CTH or RVC(40)
		2907.23	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTH or RVC(40)
		2907.29	--Other	CTH or RVC(40)
	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
			-derivatives containing only halogen substituents and their salts	

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		2908.11	-Pentachlorophenol (ISO)	CTH or RVC(40)
		2908.19	--Other	CTH or RVC(40)
			-Other	
		2908.91	--Dinoseb (ISO) and its salts	CTH or RVC(40)
		2908.92	--4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	CTH or RVC(40)
		2908.99	-Other	CTH or RVC(40)
	29.09		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.	
			-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
		2909.11	--Diethyl ether	CTH or RVC(40)
		2909.19	--Other	CTH or RVC(40)
		2909.20	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
		2909.30	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
			-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
		2909.41	--2,2'-Oxydiethanol (diethylene glycol, digol)	CTH or RVC(40)
		2909.43	--Monobutyl ethers of ethylene glycol or of diethylene glycol	CTH or RVC(40)
		2909.44	--Other monoalkylethers of ethylene glycol or of diethylene glycol	CTH or RVC(40)
		2909.49	--Other	CTH or RVC(40)
		2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
		2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2910.10	-Oxirane (ethylene oxide)	CTH or RVC(40)
		2910.20	-Methyloxirane (propylene oxide)	CTH or RVC(40)
		2910.30	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTH or RVC(40)

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		2910.40	-Dieldrin (ISO, INN)	CTH or RVC(40)
		2910.90	-Other	CTH or RVC(40)
	29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH or RVC(40)
	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
			-Acyclic aldehydes without other oxygen function :	
		2912.11	--Methanal (formaldehyde)	CTH or RVC(40)
		2912.12	--Ethanal (acetaldehyde)	CTH or RVC(40)
		2912.19	--Other	CTH or RVC(40)
			-Cyclic aldehydes without other oxygen function :	
		2912.21	--Benzaldehyde	CTH or RVC(40)
		2912.29	--Other	CTH or RVC(40)
			-Aldehyde-alcohols, Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function：	
		2912.41	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTH or RVC(40)
		2912.42	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTH or RVC(40)
		2912.49	--Other	CTH or RVC(40)
		2912.50	-Cyclic polymers of aldehydes	CTH or RVC(40)
		2912.60	-Paraformaldehyde	CTH or RVC(40)
	29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	CTH or RVC(40)
	29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Acyclic ketones without other oxygen function :	
		2914.11	--Acetone	CTH or RVC(40)
		2914.12	--Butanone (methyl ethyl ketone)	CTH or RVC(40)
		2914.13	--4-Methylpentan-2-one (methyl isobutyl ketone)	CTH or RVC(40)
		2914.19	--Other	CTH or RVC(40)
			-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
		2914.22	--Cyclohexanone and methylcyclohexanones	CTH or RVC(40)
		2914.23	--Ionones and methylionones	CTH or RVC(40)

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		2914.29	--Other	CTH or RVC(40)
			-Aromatic ketones without other oxygen function :	
		2914.31	--Phenylacetone (phenylpropan-2-one)	CTH or RVC(40)
		2914.39	--Other	CTH or RVC(40)
		2914.40	-Ketone-alcohols and ketone-aldehydes	CTH or RVC(40)
		2914.50	-Ketone-phenols and ketones with other oxygen function	CTH or RVC(40)
			-Quinones :	
		2914.61	--Anthraquinone	CTH or RVC(40)
		2914.69	--Other	CTH or RVC(40)
		2914.70	-Halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Formic acid, its salts and esters :	
		2915.11	--Formic acid	CTH or RVC(40)
		2915.12	--Salts of formic acid	CTH or RVC(40)
		2915.13	--Esters of formic acid	CTH or RVC(40)
			-Acetic acid and its salts; acetic anhydride :	
		2915.21	--Acetic acid	CTH or RVC(40)
		2915.24	--Acetic anhydride	CTH or RVC(40)
		2915.29	--Other	CTH or RVC(40)
			-Esters of acetic acid :	
		2915.31	--Ethyl acetate	CTH or RVC(40)
		2915.32	--Vinyl acetate	CTH or RVC(40)
		2915.33	--n-Butyl acetate	CTH or RVC(40)
		2915.36	--Dinoseb (ISO) acetate	CTH or RVC(40)
		2915.39	--Other	CTH or RVC(40)
		2915.40	-Mono-, di- or trichloroacetic acids, their salts and esters	CTH or RVC(40)
		2915.50	-Propionic acid, its salts and esters	CTH or RVC(40)
		2915.60	-Butanoic acids, pentanoic acids, their salts and esters	CTH or RVC(40)
		2915.70	-Palmitic acid, stearic acid, their salts and esters	CTH or RVC(40)
		2915.90	-Other	CTH or RVC(40)
	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated,	

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			nitrated or nitrosated derivatives.	
			-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2916.11	--Acrylic acid and its salts	CTH or RVC(40)
		2916.12	--Esters of acrylic acid	CTH or RVC(40)
		2916.13	--Methacrylic acid and its salts	CTH or RVC(40)
		2916.14	--Esters of methacrylic acid	CTH or RVC(40)
		2916.15	--Oleic, linoleic or linolenic acids, their salts and esters	CTH or RVC(40)
		2916.16	--Binapacryl (ISO)	CTH or RVC(40)
		2916.19	--Other	CTH or RVC(40)
		2916.20	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)
			-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2916.31	--Benzoic acid, its salts and esters	CTH or RVC(40)
		2916.32	--Benzoyl peroxide and benzoyl chloride	CTH or RVC(40)
		2916.34	--Phenylacetic acid and its salts	CTH or RVC(40)
		2916.39	--Other	CTH or RVC(40)
	29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2917.11	--Oxalic acid, its salts and esters	CTH or RVC(40)
		2917.12	--Adipic acid, its salts and esters	CTH or RVC(40)
		2917.13	--Azelaic acid, sebacic acid, their salts and esters	CTH or RVC(40)
		2917.14	--Maleic anhydride	CTH or RVC(40)
		2917.19	--Other	CTH or RVC(40)
		2917.20	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)
			-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	

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		2917.32	--Dioctyl orthophthalates	CTH or RVC(40)
		2917.33	--Dinonyl or didecyl orthophthalates	CTH or RVC(40)
		2917.34	--Other esters of orthophthalic acid	CTH or RVC(40)
		2917.35	--Phthalic anhydride	CTH or RVC(40)
		2917.36	--Terephthalic acid and its salts	CTH or RVC(40)
		2917.37	--Dimethyl terephthalate	CTH or RVC(40)
		2917.39	--Other	CTH or RVC(40)
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2918.11	--Lactic acid, its salts and esters	CTH or RVC(40)
		2918.12	--Tartaric acid	CTH or RVC(40)
		2918.13	--Salts and esters of tartaric acid	CTH or RVC(40)
		2918.14	--Citric acid	CTH or RVC(40)
		2918.15	--Salts and esters of citric acid	CTH or RVC(40)
		2918.16	--Gluconic acid, its salts and esters	CTH or RVC(40)
		2918.18	--Chlorobenzilate (ISO)	CTH or RVC(40)
		2918.19	--Other	CTH or RVC(40)
			-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2918.21	--Salicylic acid and its salts	CTH or RVC(40)
		2918.22	--O-Acetylsalicylic acid, its salts and esters	CTH or RVC(40)
		2918.23	--Other esters of salicylic acid and their salts	CTH or RVC(40)
		2918.29	--Other	CTH or RVC(40)
		2918.30	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)
			-Other	
		2918.91	--2,4,5T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTH or RVC(40)
		2918.99	-Other	CTH or RVC(40)
	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	

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		2919.10	-Tris (2,3-dibromopropyl) phosphate	CTH or RVC(40)
		2919.90	-Other	CTH or RVC(40)
	29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2920.11	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	CTH or RVC(40)
		2920.19	--Other	CTH or RVC(40)
		2920.90	-Other	CTH or RVC(40)
	29.21		Amine-function compounds.	
			-Acyclic monoamines and their derivatives; salts thereof :	
		2921.11	--Methylamine, di- or trimethylamine and their salts	CTH or RVC(40)
		2921.19	--Other	CTH or RVC(40)
			-Acyclic polyamines and their derivatives; salts thereof :	
		2921.21	--Ethylenediamine and its salts	CTSH or RVC(40)
		2921.22	--Hexamethylenediamine and its salts	CTH or RVC(40)
		2921.29	--Other	CTSH or RVC(40)
		2921.30	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTH or RVC(40)
			-Aromatic monoamines and their derivatives; salts thereof :	
		2921.41	--Aniline and its salts	CTH or RVC(40)
		2921.42	--Aniline derivatives and their salts	CTH or RVC(40)
		2921.43	--Toluidines and their derivatives; salts thereof	CTH or RVC(40)
		2921.44	--Diphenylamine and its derivatives; salts thereof	CTH or RVC(40)
		2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTH or RVC(40)
		2921.46	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTH or RVC(40)
		2921.49	--Other	CTH or RVC(40)

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			-Aromatic polyamines and their derivatives; salts thereof :	
		2921.51	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTH or RVC(40)
		2921.59	--Other	CTH or RVC(40)
	29.22		Oxygen-function amino-compounds.	
			-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
		2922.11	--Monoethanolamine and its salts	CTH or RVC(40)
		2922.12	--Diethanolamine and its salts	CTSH or RVC(40)
		2922.13	--Triethanolamine and its salts	CTSH or RVC(40)
		2922.14	--Dextropropoxyphene (INN) and its salts	CTH or RVC(40)
		2922.19	--Other	CTH or RVC(40)
			-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :	
		2922.21	--Aminohydroxynaphthalenesulphonic acids and their salts	CTH or RVC(40)
		2922.29	--Other	CTH or RVC(40)
			-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :	
		2922.31	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTH or RVC(40)
		2922.39	--Other	CTH or RVC(40)
			-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
		2922.41	--Lysine and its esters; salts thereof	CTSH or RVC(40)
		2922.42	--Glutamic acid and its salts	CTH or RVC(40)
		2922.43	--Anthranilic acid and its salts	CTH or RVC(40)
		2922.44	--Tilidine (INN) and its salts	CTH or RVC(40)
		2922.49	--Other	CTH or RVC(40)
		2922.50	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTH or RVC(40)
	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
		2923.10	-Choline and its salts	CTH or RVC(40)

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		2923.20	-Lecithins and other phosphoaminolipids	CTH or RVC(40)
		2923.90	-Other	CTSH or RVC(40)
	29.24		Carboxyamide-function compounds; amide-function compounds of carbonic acid.	
			-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :	
		2924.11	--Meprobamate (INN)	CTH or RVC(40)
		2924.12	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTH or RVC(40)
		2924.19	--Other	CTH or RVC(40)
			-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
		2924.21	--Ureines and their derivatives; salts thereof	CTH or RVC(40)
		2924.23	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTH or RVC(40)
		2924.24	--Ethinamate (INN)	CTH or RVC(40)
		2924.29	--Other	CTH or RVC(40)
	29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
			-Imides and their derivatives; salts thereof :	
		2925.11	--Saccharin and its salts	CTH or RVC(40)
		2925.12	--Glutethimide (INN)	CTH or RVC(40)
		2925.19	--Other	CTH or RVC(40)
			-Imines and their derivatives; salts thereof	
		2925.21	--Chlordimeform (ISO)	CTH or RVC(40)
		2925.29	--Other	CTH or RVC(40)
	29.26		Nitrile-function compounds.	
		2926.10	-Acrylonitrile	CTH or RVC(40)
		2926.20	-1-Cyanoguanidine (dicyandiamide)	CTH or RVC(40)
		2926.30	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTH or RVC(40)
		2926.90	-Other	CTH or RVC(40)
	29.27	2927.00	Diazo-, azo- or azoxy-compounds.	CTH or RVC(40)
	29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	CTH or RVC(40)
	29.29		Compounds with other nitrogen function.	
		2929.10	-Isocyanates	CTH or RVC(40)
		2929.90	-Other	CTH or RVC(40)
	29.30		Organo-sulphur compounds.	

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		2930.20	-Thiocarbamates and dithiocarbamates	CTH or RVC(40)
		2930.30	-Thiuram mono-, di- or tetrasulphides	CTH or RVC(40)
		2930.40	-Methionine	CTH or RVC(40)
		2930.50	-Captafol (ISO) and methamidophos (ISO)	CTH or RVC(40)
		2930.90	-Other	CTH or RVC(40)
	29.31		Other organo-inorganic compounds.	
		2931.10	-Tetramethyl lead and tetraethyl lead	CTH or RVC(40)
		2931.20	-Tributyltin compounds	CTH or RVC(40)
		2931.90	-Other	CTH or RVC(40)
	29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	
			-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	
		2932.11	--Tetrahydrofuran	CTH or RVC(40)
		2932.12	--2-Furaldehyde (furfuraldehyde)	CTH or RVC(40)
		2932.13	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTH or RVC(40)
		2932.19	--Other	CTH or RVC(40)
		2932.20	-Lactones :	CTH or RVC(40)
			-Other :	
		2932.91	--Isosafrole	CTH or RVC(40)
		2932.92	--1-(1,3-Benzodioxol-5-yl)propane-2-one	CTH or RVC(40)
		2932.93	--Piperonal	CTH or RVC(40)
		2932.94	--Safrole	CTH or RVC(40)
		2932.95	--Tetrahydrocannabinols (all isomers)	CTH or RVC(40)
		2932.99	--Other	CTH or RVC(40)
	29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.	
			-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
		2933.11	--Phenazone (antipyrin) and its derivatives	CTH or RVC(40)
		2933.19	--Other	CTH or RVC(40)
			-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
		2933.21	--Hydantoin and its derivatives	CTH or RVC(40)
		2933.29	--Other	CTH or RVC(40)
			-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	

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		2933.31	--Pyridine and its salts	CTH or RVC(40)
		2933.32	--Piperidine and its salts	CTH or RVC(40)
		2933.33	--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	CTH or RVC(40)
		2933.39	--Other	CTH or RVC(40)
			-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :	
		2933.41	--Levorphanol (INN) and its salts	CTH or RVC(40)
		2933.49	--Other	CTH or RVC(40)
			-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	
		2933.52	--Malonylurea (barbituric acid) and its salts	CTH or RVC(40)
		2933.53	--Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	CTH or RVC(40)
		2933.54	--Other derivatives of malonylurea (barbituric acid); salts thereof	CTH or RVC(40)
		2933.55	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTH or RVC(40)
		2933.59	--Other	CTH or RVC(40)
			-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	
		2933.61	--Melamine	CTH or RVC(40)
		2933.69	--Other	CTH or RVC(40)
			-Lactams :	
		2933.71	--6-Hexanelactam (epsilon-caprolactam)	CTH or RVC(40)
		2933.72	--Clobazam (INN) and methyprylon (INN)	CTH or RVC(40)
		2933.79	--Other lactams	CTH or RVC(40)
			-Other :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2933.91	--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	CTH or RVC(40)
		2933.99	--Other	CTH or RVC(40)
	29.34		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	CTH or RVC(40)
		2934.20	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTH or RVC(40)
		2934.30	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTH or RVC(40)
			-Other :	
		2934.91	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	CTH or RVC(40)
		2934.99	--Other	CTH or RVC(40)
	29.35	2935.00	Sulphonamides.	CTH or RVC(40)
	29.36		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.	
			-Vitamins and their derivatives, unmixed :	
		2936.21	--Vitamins A and their derivatives	CTH or RVC(40)
		2936.22	--Vitamin B1 and its derivatives	CTH or RVC(40)
		2936.23	--Vitamin B2 and its derivatives	CTH or RVC(40)
		2936.24	--D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	CTH or RVC(40)
		2936.25	--Vitamin B6 and its derivatives	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2936.26	--Vitamin B12 and its derivatives	CTH or RVC(40)
		2936.27	--Vitamin C and its derivatives	CTH or RVC(40)
		2936.28	--Vitamin E and its derivatives	CTH or RVC(40)
		2936.29	--Other vitamins and their derivatives	CTH or RVC(40)
		2936.90	-Other, including natural concentrates	CTH or RVC(40)
	29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
			-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :	
		2937.11	--Somatotropin, its derivatives and structural analogues	CTH or RVC(40)
		2937.12	--Insulin and its salts	CTH or RVC(40)
		2937.19	--Other	CTH or RVC(40)
			-Steroidal hormones, their derivatives and structural analogues :	
		2937.21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTH or RVC(40)
		2937.22	--Halogenated derivatives of corticosteroidal hormones	CTH or RVC(40)
		2937.23	--Oestrogens and progestogens	CTH or RVC(40)
		2937.29	--Other	CTH or RVC(40)
		2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTH or RVC(40)
		2937.90	-Other	CTH or RVC(40)
	29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
		2938.10	-Rutoside (rutin) and its derivatives	CTH or RVC(40)
		2938.90	-Other	CTH or RVC(40)
	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
			-Alkaloids of opium and their derivatives; salts thereof :	
		2939.11	--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),	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			thebacon (INN) and thebaine; salts thereof	
		2939.19	--Other	CTH or RVC(40)
		2939.20	-Alkaloids of cinchona and their derivatives; salts thereof	CTH or RVC(40)
		2939.30	-Caffeine and its salts	CTH or RVC(40)
			-Ephedrines and their salts :	
		2939.41	--Ephedrine and its salts	CTH or RVC(40)
		2939.42	--Pseudoephedrine (INN) and its salts	CTH or RVC(40)
		2939.43	--Cathine (INN) and its salts	CTH or RVC(40)
		2939.44	--Norephedrine and its salts	CTH or RVC(40)
		2939.49	--Other	CTH or RVC(40)
			-Theophylline and aminophylline (theophylline-ethylenedia-mine) and their derivatives; salts thereof :	
		2939.51	--Fenetylline (INN) and its salts	CTH or RVC(40)
		2939.59	--Other	CTH or RVC(40)
			-Alkaloids of rye ergot and their derivatives; salts thereof :	
		2939.61	--Ergometrine (INN) and its salts	CTH or RVC(40)
		2939.62	--Ergotamine (INN) and its salts	CTH or RVC(40)
		2939.63	--Lysergic acid and its salts	CTH or RVC(40)
		2939.69	--Other	CTH or RVC(40)
			-Other :	
		2939.91	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTH or RVC(40)
		2939.99	--Other	CTH or RVC(40)
	29.40	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 29.37, 29.38 or 29.39.	CTH or RVC(40)
	29.41		Antibiotics.	
		2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTH or RVC(40)
		2941.20	-Streptomycins and their derivatives; salts thereof	CTH or RVC(40)
		2941.30	-Tetracyclines and their derivatives; salts	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			thereof	
		2941.40	-Chloramphenicol and its derivatives; salts thereof	CTH or RVC(40)
		2941.50	-Erythromycin and its derivatives; salts thereof	CTH or RVC(40)
		2941.90	-Other	CTH or RVC(40)
	29.42	2942.00	Other organic compounds.	CTH or RVC(40)
30			**Pharmaceutical products**	
	30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
		3001.20	-Extracts of glands or other organs or of their secretions	CTH or RVC(40)
		3001.90	-Other	CTH or RVC(40)
	30.02		**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	CTH or RVC(40)
		3002.20	-Vaccines for human medicine	CTH or RVC(40)
		3002.30	-Vaccines for veterinary medicine	CTH or RVC(40)
		3002.90	-Other	CTH or RVC(40)
	30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
		3003.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTH or RVC(40)
		3003.20	-Containing other antibiotics	CTH or RVC(40)
			-Containing hormones or other products of heading 29.37 but not containing antibiotics :	
		3003.31	--Containing insulin	CTH or RVC(40)
		3003.39	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3003.40	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	CTH or RVC(40)
		3003.90	-Other	CTH or RVC(40)
	30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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	CTH or RVC(40)
		3004.20	-Containing other antibiotics	CTH or RVC(40)
			-Containing hormones or other products of heading 29.37 but not containing antibiotics :	
		3004.31	--Containing insulin	CTH or RVC(40)
		3004.32	--Containing corticosteroid hormones, their derivatives or structural analogues	CTH or RVC(40)
		3004.39	--Other	CTH or RVC(40)
		3004.40	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	CTH or RVC(40)
		3004.50	-Other medicaments containing vitamins or other products of heading 29.36	CTH or RVC(40)
		3004.90	-Other	CTH or RVC(40)
	30.05		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	CTH or RVC(40)
		3005.90	-Other	CTH or RVC(40)
	30.06		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 haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	CTH or RVC(40)
		3006.20	-Blood-grouping reagents	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH or RVC(40)
		3006.40	-Dental cements and other dental fillings; bone reconstruction cements	CTH or RVC(40)
		3006.50	-First-aid boxes and kits	CTH or RVC(40)
		3006.60	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH or RVC(40)
		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	CTH or RVC(40)
			-Other	
		3006.91	--Appliances identifiable for ostomy use	CTH or RVC(40)
		3006.92	--Waste pharmaceuticals	CTH or RVC(40)
31			**Fertiliser**	
	31.01	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.	CTH or RVC(40)
	31.02		Mineral or chemical fertilisers, nitrogenous.	
		3102.10	-Urea, whether or not in aqueous solution	CTH or RVC(40)
			-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
		3102.21	--Ammonium sulphate	CTH or RVC(40)
		3102.29	--Other	CTH or RVC(40)
		3102.30	-Ammonium nitrate, whether or not in aqueous solution	CTH or RVC(40)
		3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTH or RVC(40)
		3102.50	-Sodium nitrate	CTH or RVC(40)
		3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	CTH or RVC(40)
		3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTH or RVC(40)
		3102.90	-Other, including mixtures not specified in the foregoing subheadings	CTH or RVC(40)
	31.03		Mineral or chemical fertilisers, phosphatic.	
		3103.10	-Superphosphates	CTH or RVC(40)
		3103.90	-Other	CTH or RVC(40)
	31.04		Mineral or chemical fertilisers, potassic.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3104.20	-Potassium chloride	CTH or RVC(40)
		3104.30	-Potassium sulphate	CTH or RVC(40)
		3104.90	-Other	CTH or RVC(40)
	31.05		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	CTH or RVC(40)
		3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH or RVC(40)
		3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
		3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
			-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :	
		3105.51	--Containing nitrates and phosphates	CTH or RVC(40)
		3105.59	--Other	CTH or RVC(40)
		3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH or RVC(40)
		3105.90	-Other	CTH or RVC(40)
32			**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**	
	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
		3201.10	-Quebracho extract	CTH or RVC(40)
		3201.20	-Wattle extract	CTH or RVC(40)
		3201.90	-Other	CTH or RVC(40)
	32.02		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	CTH or RVC(40)
		3202.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	32.03	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.	CTH or RVC(40)
	32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
			-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :	
		3204.11	--Disperse dyes and preparations based thereon	CTH or RVC(40)
		3204.12	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTH or RVC(40)
		3204.13	--Basic dyes and preparations based thereon	CTH or RVC(40)
		3204.14	--Direct dyes and preparations based thereon	CTH or RVC(40)
		3204.15	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTH or RVC(40)
		3204.16	--Reactive dyes and preparations based thereon	CTH or RVC(40)
		3204.17	--Pigments and preparations based thereon	CTH or RVC(40)
		3204.19	--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTH or RVC(40)
		3204.20	-Synthetic organic products of a kind used as fluorescent brightening agents	CTH or RVC(40)
		3204.90	-Other	CTH or RVC(40)
	32.05	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH or RVC(40)
	32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
			-Pigments and preparations based on titanium dioxide :	
		3206.11	--Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	CTH or RVC(40)
		3206.19	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3206.20	-Pigments and preparations based on chromium compounds	CTH or RVC(40)
			-Other colouring matter and other preparations :	
		3206.41	--Ultramarine and preparations based thereon	CTH or RVC(40)
		3206.42	--Lithopone and other pigments and preparations based on zinc sulphide	CTH or RVC(40)
		3206.49	--Other	CTH or RVC(40)
		3206.50	-Inorganic products of a kind used as luminophores	CTH or RVC(40)
	32.07		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	CTH or RVC(40)
		3207.20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTH or RVC(40)
		3207.30	-Liquid lustres and similar preparations	CTH or RVC(40)
		3207.40	Glass frit and other glass, in the form of powder, granules or flakes	CTH or RVC(40)
	32.08		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	CTH or RVC(40)
		3208.20	-Based on acrylic or vinyl polymers	CTH or RVC(40)
		3208.90	-Other	CTH or RVC(40)
	32.09		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	CTH or RVC(40)
		3209.90	-Other	CTH or RVC(40)
	32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTH or RVC(40)
	32.11	3211.00	Prepared driers.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
		3212.10	-Stamping foils	CTH or RVC(40)
		3212.90	-Other	CTH or RVC(40)
	32.13		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	CTH or RVC(40)
		3213.90	-Other	CTH or RVC(40)
	32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
		3214.10	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTH or RVC(40)
		3214.90	-Other	CTH or RVC(40)
	32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
			-Printing ink :	
		3215.11	--Black	CTH or RVC(40)
		3215.19	--Other	CTH or RVC(40)
		3215.90	-Other	CTH or RVC(40)
33			**Essential oils and resinoids; perfumery, cosmetic or toilet preparations**	
	33.01		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.	
			-Essential oils of citrus fruit :	
		3301.12	--Of orange	CTH or RVC(40)
		3301.13	--Of lemon	CTH or RVC(40)
		3301.19	--Other	CTH or RVC(40)
			-Essential oils other than those of citrus fruit :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3301.24	--Of peppermint (Mentha piperita)	CTH or RVC(40)
		3301.25	--Of other mints	CTH or RVC(40)
		3301.29	--Other	CTH or RVC(40)
		3301.30	-Resinoids	CTSH or RVC(40)
		3301.90	-Other	CTH, provided that the materials of Subheading 1211.20 and 1302.19 are WO or RVC(40), provided that the materials of Subheading 1211.20 and 1302.19 are WO
	33.02		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 kind used for the manufacture of beverages.	
		3302.10	-Of a kind used in the food or drink industries	CTH or RVC(40)
		3302.90	-Other	CTH or RVC(40)
	33.03	3303.00	Perfumes and toilet waters.	CTH or RVC(40)
	33.04		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	CTH or RVC(40)
		3304.20	-Eye make-up preparations	CTH or RVC(40)
		3304.30	-Manicure or pedicure preparations	CTH or RVC(40)
			-Other :	
		3304.91	--Powders, whether or not compressed	CTH or RVC(40)
		3304.99	--Other	CTH or RVC(40)
	33.05		Preparations for use on the hair.	
		3305.10	-Shampoos	CTH or RVC(40)
		3305.20	-Preparations for permanent waving or straightening	CTH or RVC(40)
		3305.30	-Hair lacquers	CTH or RVC(40)
		3305.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	33.06		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	CTH or RVC(40)
		3306.20	-Yarn used to clean between the teeth (dental floss)	CTH or RVC(40)
		3306.90	-Other	CTH or RVC(40)
	33.07		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	CTH or RVC(40)
		3307.20	-Personal deodorants and antiperspirants	CTH or RVC(40)
		3307.30	-Perfumed bath salts and other bath preparations	CTH or RVC(40)
			-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
		3307.41	--"Agarbatti" and other odoriferous preparations which operate by burning	CTH or RVC(40)
		3307.49	--Other	CTH or RVC(40)
		3307.90	-Other	CTH or RVC(40)
34			**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster**	
	34.01		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.	
			-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
		3401.11	--For toilet use (including medicated	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			products)	
		3401.19	--Other	CTH or RVC(40)
		3401.20	-Soap in other forms	CTH or RVC(40)
		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	CTH or RVC(40)
	34.02		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 34.01.	
			-Organic surface-active agents, whether or not put up for retail sale :	
		3402.11	--Anionic	CTH or RVC(40)
		3402.12	--Cationic	CTH or RVC(40)
		3402.13	--Non-ionic	CTH or RVC(40)
		3402.19	--Other	CTH or RVC(40)
		3402.20	-Preparations put up for retail sale	CTH or RVC(40)
		3402.90	-Other	CTH or RVC(40)
	34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
			-Containing petroleum oils or oils obtained from bituminous minerals :	
		3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials	CTH or RVC(40)
		3403.19	--Other	CTH or RVC(40)
			-Other :	
		3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials	CTH or RVC(40)
		3403.99	--Other	CTH or RVC(40)
	34.04		Artificial waxes and prepared waxes.	
		3404.20	-Of poly(oxyethylene) (polyethylene glycol)	CTH or RVC(40)
		3404.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
		3405.10	-Polishes, creams and similar preparations for footwear or leather	CTH or RVC(40)
		3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTH or RVC(40)
		3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	CTH or RVC(40)
		3405.40	-Scouring pastes and powders and other scouring preparations	CTH or RVC(40)
		3405.90	-Other	CTH or RVC(40)
	34.06	3406.00	Candles, tapers and the like.	CTH or RVC(40)
	34.07	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).	CTH or RVC(40)
35			**Albuminoidal substances; modified starches; glues; enzymes**	
	35.01		Casein, caseinates and other casein derivatives; casein glues.	
		3501.10	-Casein	CTH or RVC(40)
		3501.90	-Other	CTH or RVC(40)
	35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
			-Egg albumin :	
		3502.11	--Dried	CTH or RVC(40)
		3502.19	--Other	CTH or RVC(40)
		3502.20	-Milk albumin, including concentrates of two or more whey proteins	CTH or RVC(40)
		3502.90	-Other	CTH or RVC(40)
	35.03	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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			35.01.	
	35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH or RVC(40)
	35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
		3505.10	-Dextrins and other modified starches	CTH or RVC(40)
		3505.20	-Glues	CTH or RVC(40)
	35.06		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	CTH or RVC(40)
			-Other :	
		3506.91	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	CTH or RVC(40)
		3506.99	--Other	CTH or RVC(40)
	35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
		3507.10	-Rennet and concentrates thereof	CTH or RVC(40)
		3507.90	--Other	CTH or RVC(40)
36			**Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations**	
	36.01	3601.00	Propellent powders.	CTH or RVC(40)
	36.02	3602.00	Prepared explosives, other than propellent powders.	CTH or RVC(40)
	36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	CTH or RVC(40)
	36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
		3604.10	-Fireworks	CTH or RVC(40)
		3604.90	-Other	CTH or RVC(40)
	36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	36.06		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 ㎤	CTH or RVC(40)
		3606.90	-Other	CTH or RVC(40)
37			**Photographic or cinematographic goods**	
	37.01		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	CTH or RVC(40)
		3701.20	-Instant print film	CTH or RVC(40)
		3701.30	-Other plates and film, with any side exceeding 255 ㎜	CTH or RVC(40)
			-Other :	
		3701.91	--For colour photography (polychrome)	CTH or RVC(40)
		3701.99	--Other	CTH or RVC(40)
	37.02		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	CTH or RVC(40)
			-Other film, without perforations, of a width not exceeding 105 ㎜ :	
		3702.31	--For colour photography (polychrome)	CTH or RVC(40)
		3702.32	--Other, with silver halide emulsion	CTH or RVC(40)
		3702.39	--Other	CTH or RVC(40)
			-Other film, without perforations, of a width exceeding 105 ㎜ :	
		3702.41	--Of a width exceeding 610 ㎜ and of a length exceeding 200 m, for colour photography (polychrome)	CTH or RVC(40)
		3702.42	--Of a width exceeding 610 ㎜ and of a length exceeding 200 m, other than for colour photography	CTH or RVC(40)
		3702.43	--Of a width exceeding 610 ㎜ and of a length not exceeding 200 m	CTH or RVC(40)
		3702.44	--Of a width exceeding 105 ㎜ but not exceeding 610 ㎜	CTH or RVC(40)
			-Other film, for colour photography (polychrome) :	
		3702.52	--Of a width not exceeding 16 ㎜	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3702.53	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	CTH or RVC(40)
		3702.54	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	CTH or RVC(40)
		3702.55	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH or RVC(40)
		3702.56	--Of a width exceeding 35 mm	CTH or RVC(40)
			-Other :	
		3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m	CTH or RVC(40)
		3702.97	--Of a width not exceeding 35 mm and of a length exceeding 30 m	CTH or RVC(40)
		3702.98	--Of a width exceeding 35 mm	CTH or RVC(40)
	37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
		3703.10	-In rolls of a width exceeding 610 mm	CTH or RVC(40)
		3703.20	-Other, for colour photography (polychrome)	CTH or RVC(40)
		3703.90	-Other	CTH or RVC(40)
	37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH or RVC(40)
	37.05		Photographic plates and film, exposed and developed, other than cinematographic film.	
		3705.10	-For offset reproduction	CTH or RVC(40)
		3705.90	-Other	CTH or RVC(40)
	37.06		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	CTH or RVC(40)
		3706.90	-Other	CTH or RVC(40)
	37.07		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	CTH or RVC(40)
		3707.90	-Other	CTH or RVC(40)
38			**Miscellaneous chemical products**	
	38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			pastes, blocks, plates or other semi-manufactures.	
		3801.10	-Artificial graphite	CTH or RVC(40)
		3801.20	-Colloidal or semi-colloidal graphite	CTH or RVC(40)
		3801.30	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTH or RVC(40)
		3801.90	-Other	CTH or RVC(40)
	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
		3802.10	-Activated carbon	CTH or RVC(40)
		3802.90	-Other	CTH or RVC(40)
	38.03	3803.00	Tall oil, whether or not refined.	CTH or RVC(40)
	38.04	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 38.03.	CTH or RVC(40)
	38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
		3805.10	-Gum, wood or sulphate turpentine oils	CTH or RVC(40)
		3805.90	-Other	CTH or RVC(40)
	38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
		3806.10	-Rosin and resin acids	CTH or RVC(40)
		3806.20	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTH or RVC(40)
		3806.30	-Ester gums	CTH or RVC(40)
		3806.90	-Other	CTH or RVC(40)
	38.07	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.	CTH or RVC(40)
	38.08		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).	
		3808.50	-Goods specified in Subheading Note 1 to this Chapter	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other:	
		3808.91	--Insecticides	CTH or RVC(40)
		3808.92	--Fungicides	CTH or RVC(40)
		3808.93	--Herbicides, anti-sprouting products and plant-growth regulators	CTH or RVC(40)
		3808.94	--Disinfectants	CTH or RVC(40)
		3808.99	--Other	CTH or RVC(40)
	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
		3809.10	-With a basis of amylaceous substances	CTH or RVC(40)
			-Other :	
		3809.91	--Of a kind used in the textile or like industries	CTH or RVC(40)
		3809.92	--Of a kind used in the paper or like industries	CTH or RVC(40)
		3809.93	--Of a kind used in the leather or like industries	CTH or RVC(40)
	38.10		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	CTH or RVC(40)
		3810.90	-Other	CTH or RVC(40)
	38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
			-Anti-knock preparations :	
		3811.11	--Based on lead compounds	CTH or RVC(40)
		3811.19	--Other	CTH or RVC(40)
			-Additives for lubricating oils :	
		3811.21	--Containing petroleum oils or oils obtained from bituminous minerals	CTH or RVC(40)
		3811.29	--Other	CTH or RVC(40)
		3811.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	38.12		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	CTH or RVC(40)
		3812.20	-Compound plasticisers for rubber or plastics	CTH or RVC(40)
		3812.30	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	CTH or RVC(40)
	38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH or RVC(40)
	38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH or RVC(40)
	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
			-Supported catalysts :	
		3815.11	--With nickel or nickel compounds as the active substance	CTH or RVC(40)
		3815.12	--With precious metal or precious metal compounds as the active substance	CTH or RVC(40)
		3815.19	--Other	CTH or RVC(40)
		3815.90	-Other	CTH or RVC(40)
	38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	CTH or RVC(40)
	38.17	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	CTH or RVC(40)
	38.18	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.	CTH or RVC(40)
	38.19	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.	CTH or RVC(40)
	38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids.	CTH or RVC(40)
	38.21	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.	CTH or RVC(40)
	38.22	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 30.02 or 30.06; certified reference materials.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
			-Industrial monocarboxylic fatty acids; acid oils from refining :	
		3823.11	--Stearic acid	CTH or RVC(40)
		3823.12	--Oleic acid	CTH or RVC(40)
		3823.13	--Tall oil fatty acids	CTH or RVC(40)
		3823.19	--Other	CTH or RVC(40)
		3823.70	-Industrial fatty alcohols	CTH or RVC(40)
	38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
		3824.10	-Prepared binders for foundry moulds or cores	CTH or RVC(40)
		3824.30	-Non-agglomerated metal carbides mixed together or with metallic binders	CTH or RVC(40)
		3824.40	-Prepared additives for cements, mortars or concretes	CTH or RVC(40)
		3824.50	-Non-refractory mortars and concretes	CTH or RVC(40)
		3824.60	-Sorbitol other than that of subheading 2905.44	CTH or RVC(40)
			-Mixtures containing halogenated derivatives of methane, ethane or propane :	
		3824.71	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTH or RVC(40)
		3824.72	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTH or RVC(40)
		3824.73	--Containing hydrobromofluorocarbons (HBFCs)	CTH or RVC(40)
		3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTH or RVC(40)
		3824.75	--Containing carbon tetrachloride	CTH or RVC(40)
		3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform)	CTH or RVC(40)
		3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTH or RVC(40)
		3824.79	--Other	CTH or RVC(40)
			-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
		3824.81	--Containing oxirane (ethylene oxide)	CTH or RVC(40)
		3824.82	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH or RVC(40)
		3824.83	--Containing tris (2,3-dibromopropyl) phosphate	CTH or RVC(40)
		3824.90	-Other	CTH or RVC(40)
	38.25		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	CTH or RVC(40)
		3825.20	-Sewage sludge	CTH or RVC(40)
		3825.30	-Clinical waste	CTH or RVC(40)
			-Waste organic solvents :	
		3825.41	--Halogenated	CTH or RVC(40)
		3825.49	--Other	CTH or RVC(40)
		3825.50	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	CTH or RVC(40)
			-Other wastes from chemical or allied industries :	
		3825.61	--Mainly containing organic constituents	CTH or RVC(40)
		3825.69	--Other	CTH or RVC(40)
		3825.90	-Other	CTH or RVC(40)
	38.26	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	CTH or RVC(40)
SECTION VII : PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF				
39			**Plastics and articles thereof**	
	39.01		Polymers of ethylene, in primary forms.	
		3901.10	-Polyethylene having a specific gravity of less than 0.94	CTH or RVC(40)
		3901.20	-Polyethylene having a specific gravity of 0.94 or more	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3901.30	-Ethylene-vinyl acetate copolymers	CTH or RVC(40)
		3901.90	-Other	CTH or RVC(40)
	39.02		Polymers of propylene or of other olefins, in primary forms.	
		3902.10	-Polypropylene	CTH or RVC(40)
		3902.20	-Polyisobutylene	CTH or RVC(40)
		3902.30	-Propylene copolymers	CTH or RVC(40)
		3902.90	-Other	CTH or RVC(40)
	39.03		Polymers of styrene, in primary forms.	
			-Polystyrene :	
		3903.11	--Expansible	CTH or RVC(40)
		3903.19	--Other	CTH or RVC(40)
		3903.20	-Styrene-acrylonitrile (SAN) copolymers	CTH or RVC(40)
		3903.30	-Acrylonitrile-butadiene-styrene (ABS) copolymers	CTH or RVC(40)
		3903.90	-Other	CTH or RVC(40)
	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
		3904.10	-Poly (vinyl chloride), not mixed with any other substances	CTH or RVC(40)
			-Other poly(vinyl chloride) :	
		3904.21	--Non-plasticised	CTH or RVC(40)
		3904.22	--Plasticised	CTH or RVC(40)
		3904.30	-Vinyl chloride-vinyl acetate copolymers	CTH or RVC(40)
		3904.40	-Other vinyl chloride copolymers	CTH or RVC(40)
		3904.50	-Vinylidene chloride polymers	CTH or RVC(40)
			-Fluoro-polymers :	
		3904.61	--Polytetrafluoroethylene	CTH or RVC(40)
		3904.69	--Other	CTH or RVC(40)
		3904.90	-Other	CTH or RVC(40)
	39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
			-Poly(vinyl acetate) :	
		3905.12	--In aqueous dispersion	CTH or RVC(40)
		3905.19	--Other	CTH or RVC(40)
			-Vinyl acetate copolymers :	
		3905.21	--In aqueous dispersion	CTH or RVC(40)
		3905.29	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3905.30	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	CTH or RVC(40)
			-Other :	
		3905.91	--Copolymers	CTH or RVC(40)
		3905.99	--Other	CTH or RVC(40)
	39.06		Acrylic polymers in primary forms.	
		3906.10	-Poly(methyl methacrylate)	CTH or RVC(40)
		3906.90	-Other	CTH or RVC(40)
	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
		3907.10	-Polyacetals	CTH or RVC(40)
		3907.20	-Other polyethers	CTH or RVC(40)
		3907.30	-Epoxide resins	CTH or RVC(40)
		3907.40	-Polycarbonates	CTH or RVC(40)
		3907.50	-Alkyd resins	CTH or RVC(40)
		3907.60	-Poly(ethylene terephthalate)	CTH or RVC(40)
		3907.70	-Poly (lactic acid)	CTH or RVC(40)
			-Other polyesters :	
		3907.91	--Unsaturated	CTH or RVC(40)
		3907.99	--Other	CTH or RVC(40)
	39.08		Polyamides in primary forms.	
		3908.10	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH or RVC(40)
		3908.90	-Other	CTH or RVC(40)
	39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.	
		3909.10	-Urea resins; thiourea resins	CTH or RVC(40)
		3909.20	-Melamine resins	CTH or RVC(40)
		3909.30	-Other amino-resins	CTH or RVC(40)
		3909.40	-Phenolic resins	CTH or RVC(40)
		3909.50	-Polyurethanes	CTH or RVC(40)
	39.10	3910.00	Silicones in primary forms.	CTH or RVC(40)
	39.11		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	CTH or RVC(40)
		3911.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
			-Cellulose acetates :	
		3912.11	--Non-plasticised	CTH or RVC(40)
		3912.12	--Plasticised	CTH or RVC(40)
		3912.20	-Cellulose nitrates (including collodions)	CTH or RVC(40)
			-Cellulose ethers :	
		3912.31	--Carboxymethylcellulose and its salts	CTH or RVC(40)
		3912.39	--Other	CTH or RVC(40)
		3912.90	-Other	CTH or RVC(40)
	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
		3913.10	-Alginic acid, its salts and esters	CTH or RVC(40)
		3913.90	-Other	CTH or RVC(40)
	39.14	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTH or RVC(40)
	39.15		Waste, parings and scrap, of plastics.	
		3915.10	-Of polymers of ethylene	CTH or RVC(40)
		3915.20	-Of polymers of styrene	CTH or RVC(40)
		3915.30	-Of polymers of vinyl chloride	CTH or RVC(40)
		3915.90	Of other plastics	CTH or RVC(40)
	39.16		Monofilament of which any cross-sectional dimension exceeds 1 ㎜, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
		3916.10	-Of polymers of ethylene	CTH or RVC(40)
		3916.20	-Of polymers of vinyl chloride	CTH or RVC(40)
		3916.90	-Of other plastics	CTH or RVC(40)
	39.17		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	CTH or RVC(40)
			-Tubes, pipes and hoses, rigid :	
		3917.21	--Of polymers of ethylene	CTH or RVC(40)
		3917.22	--Of polymers of propylene	CTH or RVC(40)
		3917.23	--Of polymers of vinyl chloride	CTH or RVC(40)
		3917.29	--Of other plastics	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other tubes, pipes and hoses :	
		3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	CTH or RVC(40)
		3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings	CTH or RVC(40)
		3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings	CTH or RVC(40)
		3917.39	--Other	CTH or RVC(40)
		3917.40	-Fittings	CTH or RVC(40)
	39.18		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	CTH or RVC(40)
		3918.90	-Of other plastics	CTH or RVC(40)
	39.19		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	CTH or RVC(40)
		3919.90	-Other	CTH or RVC(40)
	39.20		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	CTH or RVC(40)
		3920.20	-Of polymers of propylene	CTH or RVC(40)
		3920.30	-Of polymers of styrene	CTH or RVC(40)
			-Of polymers of vinyl chloride :	
		3920.43	--Containing by weight not less than 6 % of plasticisers	CTH or RVC(40)
		3920.49	--Other	CTH or RVC(40)
			-Of acrylic polymers :	
		3920.51	--Of poly(methyl methacrylate)	CTH or RVC(40)
		3920.59	--Other	CTH or RVC(40)
			-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
		3920.61	--Of polycarbonates	CTH or RVC(40)
		3920.62	--Of poly(ethylene terephthalate)	CTH or RVC(40)
		3920.63	--Of unsaturated polyesters	CTH or RVC(40)
		3920.69	--Of other polyesters	CTH or RVC(40)
			-Of cellulose or its chemical derivatives :	
		3920.71	-Of regenerated cellulose	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3920.73	--Of cellulose acetate	CTH or RVC(40)
		3920.79	--Of other cellulose derivatives	CTH or RVC(40)
			-Of other plastics :	
		3920.91	--Of poly(vinyl butyral)	CTH or RVC(40)
		3920.92	--Of polyamides	CTH or RVC(40)
		3920.93	--Of amino-resins	CTH or RVC(40)
		3920.94	--Of phenolic resins	CTH or RVC(40)
		3920.99	--Of other plastics	CTH or RVC(40)
	39.21		Other plates, sheets, film, foil and strip, of plastics.	
			-Cellular :	
		3921.11	--Of polymers of styrene	CTH or RVC(40)
		3921.12	--Of polymers of vinyl chloride	CTH or RVC(40)
		3921.13	--Of polyurethanes	CTH or RVC(40)
		3921.14	--Of regenerated cellulose	CTH or RVC(40)
		3921.19	--Of other plastics	CTH or RVC(40)
		3921.90	-Other	CTH or RVC(40)
	39.22		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	CTH or RVC(40)
		3922.20	-Lavatory seats and covers	CTH or RVC(40)
		3922.90	-Other	CTH or RVC(40)
	39.23		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	CTH or RVC(40)
			-Sacks and bags (including cones) :	
		3923.21	--Of polymers of ethylene	CTH or RVC(40)
		3923.29	--Of other plastics	CTH or RVC(40)
		3923.30	-Carboys, bottles, flasks and similar articles	CTH or RVC(40)
		3923.40	-Spools, cops, bobbins and similar supports	CTH or RVC(40)
		3923.50	-Stoppers, lids, caps and other closures	CTH or RVC(40)
		3923.90	-Other	CTH or RVC(40)
	39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
		3924.10	-Tableware and kitchenware	CTH or RVC(40)
		3924.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	39.25		Builders' ware of plastics, not elsewhere specified or included.	
		3925.10	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	CTH or RVC(40)
		3925.20	-Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
		3925.30	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH or RVC(40)
		3925.90	-Other	CTH or RVC(40)
	39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
		3926.10	-Office or school supplies	CTH or RVC(40)
		3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH or RVC(40)
		3926.30	-Fittings for furniture, coachwork or the like	CTH or RVC(40)
		3926.40	-Statuettes and other ornamental articles	CTH or RVC(40)
		3926.90	-Other	CTH or RVC(40)
40			**Rubber and articles thereof**	
	40.01		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	CTH or RVC(40)
			-Natural rubber in other forms :	
		4001.21	--Smoked sheets	CTH or RVC(40)
		4001.22	--Technically specified natural rubber (TSNR)	CTH or RVC(40)
		4001.29	--Other	CTH or RVC(40)
		4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	CTH or RVC(40)
	40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
			-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :	
		4002.11	--Latex	CTH or RVC(40)
		4002.19	--Other	CTH or RVC(40)
		4002.20	-Butadiene rubber (BR)	CTH or RVC(40)
			-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
		4002.31	--Isobutene-isoprene (butyl) rubber (IIR)	CTH or RVC(40)
		4002.39	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Chloroprene (chlorobutadiene) rubber (CR) :	
		4002.41	--Latex	CTH or RVC(40)
		4002.49	--Other	CTH or RVC(40)
			-Acrylonitrile-butadiene rubber (NBR) :	
		4002.51	--Latex	CTH or RVC(40)
		4002.59	--Other	CTH or RVC(40)
		4002.60	-Isoprene rubber (IR)	CTH or RVC(40)
		4002.70	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH or RVC(40)
		4002.80	-Mixtures of any product of heading 40.01 with any product of this heading	CTH or RVC(40)
			-Other :	
		4002.91	--Latex	CTH or RVC(40)
		4002.99	--Other	CTH or RVC(40)
	40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH or RVC(40)
	40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	CTH or RVC(40)
	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
		4005.10	-Compounded with carbon black or silica	CTH or RVC(40)
		4005.20	-Solutions; dispersions other than those of subheading 4005.10	CTH or RVC(40)
			-Other :	
		4005.91	--Plates, sheets and strip	CTH or RVC(40)
		4005.99	--Other	CTH or RVC(40)
	40.06		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	CTH or RVC(40)
		4006.90	-Other	CTH or RVC(40)
	40.07	4007.00	Vulcanised rubber thread and cord.	CTH or RVC(40)
	40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
			-Of cellular rubber :	
		4008.11	--Plates, sheets and strip	CTH or RVC(40)
		4008.19	--Other	CTH or RVC(40)
			-Of non-cellular rubber :	
		4008.21	--Plates, sheets and strip	CTH or RVC(40)
		4008.29	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
			-Not reinforced or otherwise combined with other materials :	
		4009.11	--Without fittings	CTH or RVC(40)
		4009.12	--With fittings	CTH or RVC(40)
			-Reinforced or otherwise combined only with metal :	
		4009.21	--Without fittings	CTH or RVC(40)
		4009.22	--With fittings	CTH or RVC(40)
			-Reinforced or otherwise combined only with textile materials :	
		4009.31	--Without fittings	CTH or RVC(40)
		4009.32	--With fittings	CTH or RVC(40)
			-Reinforced or otherwise combined with other materials :	
		4009.41	--Without fittings	CTH or RVC(40)
		4009.42	--With fittings	CTH or RVC(40)
	40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
			-Conveyor belts or belting :	
		4010.11	--Reinforced only with metal	CTH or RVC(40)
		4010.12	--Reinforced only with textile materials	CTH or RVC(40)
		4010.19	--Other	CTH or RVC(40)
			-Transmission belts or belting :	
		4010.31	--Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH or RVC(40)
		4010.32	--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	CTH or RVC(40)
		4010.33	--Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH or RVC(40)
		4010.34	--Endless transmission belts of trapezoidal crosssection (V-belts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH or RVC(40)
		4010.35	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4010.36	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	CTH or RVC(40)
		4010.39	--Other	CTH or RVC(40)
	40.11		New pneumatic tyres, of rubber.	
		4011.10	-Of a kind used on motor cars (including station wagons and racing cars)	CTH or RVC(40)
		4011.20	-Of a kind used on buses or lorries	CTH or RVC(40)
		4011.30	-Of a kind used on aircraft	CTH or RVC(40)
		4011.40	-Of a kind used on motorcycles	CTH or RVC(40)
		4011.50	-Of a kind used on bicycles	CTH or RVC(40)
			-Other, having a "herring-bone" or similar tread :	
		4011.61	--Of a kind used on agricultural or forestry vehicles and machines	CTH or RVC(40)
		4011.62	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH or RVC(40)
		4011.63	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH or RVC(40)
		4011.69	--Other	CTH or RVC(40)
			-Other :	
		4011.92	--Of a kind used on agricultural or forestry vehicles and machines	CTH or RVC(40)
		4011.93	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH or RVC(40)
		4011.94	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH or RVC(40)
		4011.99	--Other	CTH or RVC(40)
	40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
			-Retreaded tyres :	
		4012.11	--Of a kind used on motor cars (including station wagons and racing cars)	CTH or RVC(40)
		4012.12	--Of a kind used on buses or lorries	CTH or RVC(40)
		4012.13	--Of a kind used on aircraft	CTH or RVC(40)
		4012.19	--Other	CTH or RVC(40)
		4012.20	-Used pneumatic tyres	CTH or RVC(40)
		4012.90	-Other	CTH or RVC(40)
	40.13		Inner tubes, of rubber.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4013.10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH or RVC(40)
		4013.20	-Of a kind used on bicycles	CTH or RVC(40)
		4013.90	-Other	CTH or RVC(40)
	40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
		4014.10	-Sheath contraceptives	CTH or RVC(40)
		4014.90	-Other	CTH or RVC(40)
	40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
			-Gloves, mittens and mitts :	
		4015.11	--Surgical	CTH or RVC(40)
		4015.19	--Other	CTH or RVC(40)
		4015.90	-Other	CTH or RVC(40)
	40.16		Other articles of vulcanised rubber other than hard rubber.	
		4016.10	-Of cellular rubber	CTH or RVC(40)
			-Other :	
		4016.91	--Floor coverings and mats	CTH or RVC(40)
		4016.92	--Erasers	CTH or RVC(40)
		4016.93	--Gaskets, washers and other seals	CTH or RVC(40)
		4016.94	--Boat or dock fenders, whether or not inflatable	CTH or RVC(40)
		4016.95	--Other inflatable articles	CTH or RVC(40)
		4016.99	--Other	CTH or RVC(40)
	40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH or RVC(40)
SECTION VIII : RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS; HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OD ANIMAL GUT (OTHER THAN SILK-WORN GUT)				
41			**Raw hides and skins (other than furskins) and leather**	
	41.01		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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	CTH or RVC(40)
		4101.50	-Whole hides and skins, of a weight exceeding 16 kg	CTH or RVC(40)
		4101.90	-Other, including butts, bends and bellies	CTH or RVC(40)
	41.02		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	CTH or RVC(40)
			-Without wool on :	
		4102.21	--Pickled	CTH or RVC(40)
		4102.29	--Other	CTH or RVC(40)
	41.03		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.	
		4103.20	-Of reptiles	CTH or RVC(40)
		4103.30	-Of swine	CTH or RVC(40)
		4103.90	-Other	CTH or RVC(40)
	41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
			-In the wet state (including wet-blue) :	
		4104.11	--Full grains, unsplit; grain splits	CTH or RVC(40)
		4104.19	--Other	CTH or RVC(40)
			-In the dry state (crust) :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4104.41	--Full grains, unsplit; grain splits	CTH or RVC(40)
		4104.49	--Other	CTH or RVC(40)
	41.05		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)	CTH or RVC(40)
		4105.30	-In the dry state (crust)	CTH or RVC(40)
	41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
			-Of goats or kids :	
		4106.21	--In the wet state (including wet-blue)	CTH or RVC(40)
		4106.22	--In the dry state (crust)	CTH or RVC(40)
			-Of swine :	
		4106.31	--In the wet state (including wet-blue)	CTH or RVC(40)
		4106.32	--In the dry state (crust)	CTH or RVC(40)
		4106.40	-Of reptiles	CTH or RVC(40)
			-Other :	
		4106.91	--In the wet state (including wet-blue)	CTH or RVC(40)
		4106.92	--In the dry state (crust)	CTH or RVC(40)
	41.07		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 41.14.	
			-Whole hides and skins :	
		4107.11	--Full grains, unsplit	CTH or RVC(40)
		4107.12	--Grain splits	CTH or RVC(40)
		4107.19	--Other	CTH or RVC(40)
			-Other, including sides :	
		4107.91	--Full grains, unsplit	CTH or RVC(40)
		4107.92	--Grain splits	CTH or RVC(40)
		4107.99	--Other	CTH or RVC(40)
	41.12	4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	41.13		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 41.14.	
		4113.10	-Of goats or kids	CTH or RVC(40)
		4113.20	-Of swine	CTH or RVC(40)
		4113.30	-Of reptiles	CTH or RVC(40)
		4113.90	-Other	CTH or RVC(40)
	41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
		4114.10	-Chamois (including combination chamois) leather	CTH or RVC(40)
		4114.20	-Patent leather and patent laminated leather; metallised leather	CTH or RVC(40)
	41.15		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	CTH or RVC(40)
		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	CTH or RVC(40)
42			**Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)**	
	42.01	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.	CTH or RVC(40)
	42.02		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			paperboard, or wholly or mainly covered with such materials or with paper.	
			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :	
		4202.11	--With outer surface of leather or of composition leather	CTH or RVC(40)
		4202.12	--With outer surface of plastics or of textile materials	CTH or RVC(40)
		4202.19	--Other	CTH or RVC(40)
			-Handbags, whether or not with shoulder strap, including those without handle :	
		4202.21	--With outer surface of leather or of composition leather	CTH or RVC(40)
		4202.22	--With outer surface of plastic sheeting or of textile materials	CTH or RVC(40)
		4202.29	--Other	CTH or RVC(40)
			-Articles of a kind normally carried in the pocket or in the handbag :	
		4202.31	--With outer surface of leather or of composition leather	CTH or RVC(40)
		4202.32	--With outer surface of plastic sheeting or of textile materials	CTH or RVC(40)
		4202.39	--Other	CTH or RVC(40)
			-Other :	
		4202.91	--With outer surface of leather or of composition leather	CTH or RVC(40)
		4202.92	--With outer surface of plastic sheeting or of textile materials	CTH or RVC(40)
		4202.99	--Other	CTH or RVC(40)
	42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
		4203.10	-Articles of apparel	CTH or RVC(40)
			-Gloves, mittens and mitts :	
		4203.21	--Specially designed for use in sports	CTH or RVC(40)
		4203.29	--Other	CTH or RVC(40)
		4203.30	-Belts and bandoliers	CTH or RVC(40)
		4203.40	-Other clothing accessories	CTH or RVC(40)
	42.05	4205.00	Other articles of leather or of composition leather.	CTH or RVC(40)
	42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
43			**Furskins and artificial fur; manufactures thereof**	
	43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
		4301.10	-Of mink, whole, with or without head, tail or paws	CTH or RVC(40)
		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	CTH or RVC(40)
		4301.60	-Of fox, whole, with or without head, tail or paws	CTH or RVC(40)
		4301.80	-Other furskins, whole, with or without head, tail or paws	CTH or RVC(40)
		4301.90	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CTH or RVC(40)
	43.02		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 43.03.	
			-Whole skins, with or without head, tail or paws, not assembled:	
		4302.11	--Of mink	CTH or RVC(40)
		4302.19	--Other	CTH or RVC(40)
		4302.20	-Heads, tails, paws and other pieces or cuttings, not assembled	CTH or RVC(40)
		4302.30	-Whole skins and pieces or cuttings thereof, assembled	CTH or RVC(40)
	43.03		Articles of apparel, clothing accessories and other articles of furskin.	
		4303.10	-Articles of apparel and clothing accessories	CTH or RVC(40)
		4303.90	-Other	CTH or RVC(40)
	43.04	4304.00	Artificial fur and articles thereof.	CTH or RVC(40)
SECTION IX : WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK				
44			**Wood and articles of wood; wood charcoal**	
	44.01		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,	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			briquettes, pellets or similar forms.	
		4401.10	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH or RVC(40)
			-Wood in chips or particles :	
		4401.21	--Coniferous	CTH or RVC(40)
		4401.22	--Non-coniferous	CTH or RVC(40)
			-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
		4401.31	--Wood pellets	CTH or RVC(40)
		4401.39	--Other	CTH or RVC(40)
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
		4402.10	-Of bamboo	CTH or RVC(40)
		4402.90	-Other	CTH or RVC(40)
	44.03		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	CTH or RVC(40)
		4403.20	-Other, coniferous	CTH or RVC(40)
			-Other, of tropical wood specified in subheading note 2 to this Chapter :	
		4403.41	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(40)
		4403.49	--Other	CTH or RVC(40)
			-Other :	
		4403.91	--Of oak (Quercus spp.)	CTH or RVC(40)
		4403.92	--Of beech (Fagus spp.)	CTH or RVC(40)
		4403.99	--Other	CTH or RVC(40)
	44.04		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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4404.20	-Non-coniferous	CTH or RVC(40)
	44.05	4405.00	Wood wool; wood flour.	CTH or RVC(40)
	44.06		Railway or tramway sleepers (cross-ties) of wood.	
		4406.10	-Not impregnated	CTH or RVC(40)
		4406.90	-Other	CTH or RVC(40)
	44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 ㎜.	
		4407.10	-Coniferous	CTH or RVC(40)
			-Of tropical wood specified in subheading note 2 to this Chapter：	
		4407.21	--Mahogany (Swietenia spp.)	CTH or RVC(40)
		4407.22	--Virola, Imbuia and Balsa	CTH or RVC(40)
		4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(40)
		4407.26	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH or RVC(40)
		4407.27	--Sapelli	CTH or RVC(40)
		4407.28	-Iroko	CTH or RVC(40)
		4407.29	--Other	CTH or RVC(40)
			-Other :	
		4407.91	--Of oak (Quercus spp.)	CTH or RVC(40)
		4407.92	--Of beech (Fagus spp.)	CTH or RVC(40)
		4407.93	--of maple (Acer spp.)	CTH or RVC(40)
		4407.94	--of cherry (Prunus spp.)	CTH or RVC(40)
		4407.95	--Of ash (Fraxinus spp.)	CTH or RVC(40)
		4407.99	--Other	CTH or RVC(40)
	44.08		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 ㎜.	
		4408.10	-Coniferous	CTH or RVC(40)
			-Of tropical wood specified in subheading note 2 to this Chapter：	
		4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4408.39	--Other	CTH or RVC(40)
		4408.90	-Other	CTH or RVC(40)
	44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
		4409.10	-Coniferous	CTH or RVC(40)
			-Non-coniferous	
		4409.21	--Of bamboo	CTH or RVC(40)
		4409.29	--Other	CTH or RVC(40)
	44.10		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.	
			--Of wood	
		4410.11	--Particle board	CTH or RVC(40)
		4410.12	--Oriented strand board (OSB)	CTH or RVC(40)
		4410.19	--Other	CTH or RVC(40)
		4410.90	-Other	CTH or RVC(40)
	44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
			-Medium density fibreboard(MDF)	
		4411.12	--Of a thickness not exceeding 5 ㎜	CTH or RVC(40)
		4411.13	-Of a thickness exceeding 5 ㎜ but not exceeding 9 ㎜	CTH or RVC(40)
		4411.14	-Of a thickness exceeding 9 ㎜	CTH or RVC(40)
			-Other	
		4411.92	--Of a density exceeding 0.8g/cm³	CTH or RVC(40)
		4411.93	--Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	CTH or RVC(40)
		4411.94	--Of a density not exceeding 0.5 g/cm³	CTH or RVC(40)
	44.12		Plywood, veneered panels and similar laminated wood.	
		4412.10	--Of bamboo	CTH or RVC(40)
			--Other Plywood, consisting solely of sheets of wood(other than bamboo), each ply not	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			exceeding 6 mm thickness :	
		4412.31	--With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	CTH or RVC(40)
		4412.32	--Other, with at least one outer ply of non-coniferous wood	CTH or RVC(40)
		4412.39	--Other	CTH or RVC(40)
			-Other :	
		4412.94	--Blockboard, laminboard and battenboard	CTH or RVC(40)
		4412.99	--Other	CTH or RVC(40)
	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH or RVC(40)
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH or RVC(40)
	44.15		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	CTH or RVC(40)
		4415.20	-Pallets, box pallets and other load boards; pallet collars	CTH or RVC(40)
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH or RVC(40)
	44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH or RVC(40)
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
		4418.10	-Windows, French-windows and their frames	CTH or RVC(40)
		4418.20	-Doors and their frames and thresholds	CTH or RVC(40)
		4418.40	-Shuttering for concrete constructional work	CTH or RVC(40)
		4418.50	-Shingles and shakes	CTH or RVC(40)
		4418.60	-Posts and beams	CTH or RVC(40)
			--Assembled flooring panels	
		4418.71	--For mosaic floors	CTH or RVC(40)
		4418.72	--Other, multilayer	CTH or RVC(40)
		4418.79	--Other	CTH or RVC(40)
		4418.90	-Other	CTH or RVC(40)
	44.19	4419.00	Tableware and kitchenware, of wood.	CTH or RVC(40)
	44.20		Wood marquetry and inlaid wood; caskets	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
		4420.10	-Statuettes and other ornaments, of wood	CTH or RVC(40)
		4420.90	-Other	CTH or RVC(40)
	44.21		Other articles of wood.	
		4421.10	-Clothes hangers	CTH or RVC(40)
		4421.90	-Other	CTH or RVC(40)
45			**Cork and articles of cork**	
	45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
		4501.10	-Natural cork, raw or simply prepared	CTH or RVC(40)
		4501.90	-Other	CTH or RVC(40)
	45.02	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).	CTH or RVC(40)
	45.03		Articles of natural cork.	
		4503.10	-Corks and stoppers	CTH or RVC(40)
		4503.90	-Other	CTH or RVC(40)
	45.04		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	CTH or RVC(40)
		4504.90	-Other	CTH or RVC(40)
46			**Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**	
	46.01		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).	
			-Mats, matting and screens of vegetable materials	
		4601.21	--Of bamboo	CTH or RVC(40)
		4601.22	--Of rattan	CTH or RVC(40)
		4601.29	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other :	
		4601.92	--Of bamboo	CTH or RVC(40)
		4601.93	--Of rattan	CTH or RVC(40)
		4601.94	--Of other vegetable materials	CTH or RVC(40)
		4601.99	--Other	CTH or RVC(40)
	46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
			-Of vegetable materials	
		4602.11	--Of bamboo	CTH or RVC(40)
		4602.12	--Of rattan	CTH or RVC(40)
		4602.19	-Other	CTH or RVC(40)
		4602.90	-Other	CTH or RVC(40)
SECTION X : PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED(WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF				
47			**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard**	
	47.01	4701.00	Mechanical wood pulp.	CTH or RVC(40)
	47.02	4702.00	Chemical wood pulp, dissolving grades.	CTH or RVC(40)
	47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
			-Unbleached :	
		4703.11	--Coniferous	CTH or RVC(40)
		4703.19	--Non-coniferous	CTH or RVC(40)
			-Semi-bleached or bleached :	
		4703.21	--Coniferous	CTH or RVC(40)
		4703.29	--Non-coniferous	CTH or RVC(40)
	47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
			-Unbleached :	
		4704.11	--Coniferous	CTH or RVC(40)
		4704.19	--Non-coniferous	CTH or RVC(40)
			-Semi-bleached or bleached :	
		4704.21	--Coniferous	CTH or RVC(40)
		4704.29	--Non-coniferous	CTH or RVC(40)
	47.05	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
		4706.10	-Cotton linters pulp	CTH or RVC(40)
		4706.20	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH or RVC(40)
		4706.30	-Other, of bamboo	CTH or RVC(40)
			-Other :	
		4706.91	--Mechanical	CTH or RVC(40)
		4706.92	--Chemical	CTH or RVC(40)
		4706.93	--Obtained by a combination of mechanical and chemical processes	CTH or RVC(40)
	47.07		Recovered (waste and scrap) paper or paperboard.	
		4707.10	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	CTH or RVC(40)
		4707.20	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CTH or RVC(40)
		4707.30	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	CTH or RVC(40)
		4707.90	-Other, including unsorted waste and scrap	CTH or RVC(40)
48			**Paper and paperboard; articles of paper pulp, of paper or of paperboard**	
	48.01	4801.00	Newsprint, in rolls or sheets.	CTH or RVC(40)
	48.02		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 (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	
		4802.10	-Hand-made paper and paperboard	CTH or RVC(40)
		4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	CTH or RVC(40)
		4802.40	-Wallpaper base	CTH or RVC(40)
			-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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			content consists of such fibres :	
		4802.54	--Weighing less than 40 g/m²	CTH or RVC(40)
		4802.55	--Weighing 40 g/m² or more but not more than 150 g/m², in rolls	CTH or RVC(40)
		4802.56	--Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 ㎜ and the other side not exceeding 297 ㎜ in the unfolded state	CTH or RVC(40)
		4802.57	--Other, weighing 40 g/㎡ or more but not more than 150 g/㎡	CTH or RVC(40)
		4802.58	--Weighing more than 150 g/m²	CTH or RVC(40)
			-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 :	
		4802.61	--In rolls	CTH or RVC(40)
		4802.62	--In sheets with one side not exceeding 435 ㎜ and the other side not exceeding 297 ㎜ in the unfolded state	CTH or RVC(40)
		4802.69	--Other	CTH or RVC(40)
	48.03	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.	CTH or RVC(40)
	48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
			-Kraftliner :	
		4804.11	--Unbleached	CTH or RVC(40)
		4804.19	--Other	CTH or RVC(40)
			-Sack kraft paper :	
		4804.21	--Unbleached	CTH or RVC(40)
		4804.29	--Other	CTH or RVC(40)
			-Other kraft paper and paperboard weighing 150 g/m² or less :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4804.31	--Unbleached	CTH or RVC(40)
		4804.39	--Other	CTH or RVC(40)
			-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :	
		4804.41	--Unbleached	CTH or RVC(40)
		4804.42	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	CTH or RVC(40)
		4804.49	--Other	CTH or RVC(40)
			-Other kraft paper and paperboard weighing 225 g/m² or more :	
		4804.51	--Unbleached	CTH or RVC(40)
		4804.52	--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	CTH or RVC(40)
		4804.59	--Other	CTH or RVC(40)
	48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
			-Fluting paper :	
		4805.11	--Semi-chemical fluting paper	CTH or RVC(40)
		4805.12	--Straw fluting paper	CTH or RVC(40)
		4805.19	--Other	CTH or RVC(40)
			-Testliner (recycled liner board) :	
		4805.24	--Weighing 150 g/m² or less	CTH or RVC(40)
		4805.25	--Weighing more than 150 g/m²	CTH or RVC(40)
		4805.30	-Sulphite wrapping paper	CTH or RVC(40)
		4805.40	-Filter paper and paperboard	CTH or RVC(40)
		4805.50	-Felt paper and paperboard	CTH or RVC(40)
			-Other :	
		4805.91	--Weighing 150 g/m² or less	CTH or RVC(40)
		4805.92	--Weighing more than 150 g/m² but less than 225 g/m²	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4805.93	--Weighing 225 g/m² or more	CTH or RVC(40)
	48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
		4806.10	-Vegetable parchment	CTH or RVC(40)
		4806.20	-Greaseproof papers	CTH or RVC(40)
		4806.30	-Tracing papers	CTH or RVC(40)
		4806.40	-Glassine and other glazed transparent or translucent papers	CTH or RVC(40)
	48.07	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.	CTH or RVC(40)
	48.08		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 48.03.	
		4808.10	-Corrugated paper and paperboard, whether or not perforated	CTH or RVC(40)
		4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH or RVC(40)
		4808.90	-Other	CTH or RVC(40)
	48.09		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	CTH or RVC(40)
		4809.90	-Other	CTH or RVC(40)
	48.10		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-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 :	
		4810.13	--In rolls	CTH or RVC(40)
		4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH or RVC(40)
		4810.19	--Other	CTH or RVC(40)
			-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 :	
		4810.22	--Light-weight coated paper	CTH or RVC(40)
		4810.29	--Other	CTH or RVC(40)
			-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :	
		4810.31	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	CTH or RVC(40)
		4810.32	--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/m²	CTH or RVC(40)
		4810.39	--Other	CTH or RVC(40)
			-Other paper and paperboard :	
		4810.92	--Multi-ply	CTH or RVC(40)
		4810.99	--Other	CTH or RVC(40)
	48.11		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			in heading 48.03, 48.09 or 48.10.	
		4811.10	-Tarred, bituminised or asphalted paper and paperboard	CTH or RVC(40)
			-Gummed or adhesive paper and paperboard :	
		4811.41	--Self-adhesive	CTH or RVC(40)
		4811.49	--Other	CTH or RVC(40)
			-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	
		4811.51	--Bleached, weighing more than 150 g/m²	CTH or RVC(40)
		4811.59	--Other	CTH or RVC(40)
		4811.60	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH or RVC(40)
		4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTH or RVC(40)
	48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.	CTH or RVC(40)
	48.13		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	CTH or RVC(40)
		4813.20	-In rolls of a width not exceeding 5 cm	CTH or RVC(40)
		4813.90	-Other	CTH or RVC(40)
	48.14		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	CTH or RVC(40)
		4814.90	-Other	CTH or RVC(40)
	48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
		4816.20	-Self-copy paper	CTH or RVC(40)
		4816.90	-Other	CTH or RVC(40)
	48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			paperboard, containing an assortment of paper stationery.	
		4817.10	-Envelopes	CTH or RVC(40)
		4817.20	-Letter cards, plain postcards and correspondence cards	CTH or RVC(40)
		4817.30	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH or RVC(40)
	48.18		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 webs of cellulose fibres.	
		4818.10	-Toilet paper	CTH or RVC(40)
		4818.20	-Handkerchiefs, cleansing or facial tissues and towels	CTH or RVC(40)
		4818.30	-Tablecloths and serviettes	CTH or RVC(40)
		4818.50	-Articles of apparel and clothing accessories	CTH or RVC(40)
		4818.90	-Other	CTH or RVC(40)
	48.19		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	CTH or RVC(40)
		4819.20	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH or RVC(40)
		4819.30	-Sacks and bags, having a base of a width of 40 cm or more	CTH or RVC(40)
		4819.40	-Other sacks and bags, including cones	CTH or RVC(40)
		4819.50	-Other packing containers, including record sleeves	CTH or RVC(40)
		4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	48.20		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	CTH or RVC(40)
		4820.20	-Exercise books	CTH or RVC(40)
		4820.30	-Binders (other than book covers), folders and file covers	CTH or RVC(40)
		4820.40	-Manifold business forms and interleaved carbon sets	CTH or RVC(40)
		4820.50	-Albums for samples or for collections	CTH or RVC(40)
		4820.90	-Other	CTH or RVC(40)
	48.21		Paper or paperboard labels of all kinds, whether or not printed.	
		4821.10	-Printed	CTH or RVC(40)
		4821.90	-Other	CTH or RVC(40)
	48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
		4822.10	-Of a kind used for winding textile yarn	CTH or RVC(40)
		4822.90	-Other	CTH or RVC(40)
	48.23		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	CTH or RVC(40)
		4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	CTH or RVC(40)
			-Trays, dishes, plates, cups and the like, of paper or paperboard	
		4823.61	--Of bamboo	CTH or RVC(40)
		4823.69	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4823.70	-Moulded or pressed articles of paper pulp	CTH or RVC(40)
		4823.90	-Other	CTH or RVC(40)
49			**Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans**	
	49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
		4901.10	-In single sheets, whether or not folded	CTH or RVC(40)
			-Other :	
		4901.91	--Dictionaries and encyclopaedias, and serial instalments thereof	CTH or RVC(40)
		4901.99	--Other	CTH or RVC(40)
	49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
		4902.10	-Appearing at least four times a week	CTH or RVC(40)
		4902.90	-Other	CTH or RVC(40)
	49.03	4903.00	Children's picture, drawing or colouring books.	CTH or RVC(40)
	49.04	4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	CTH or RVC(40)
	49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.	
		4905.10	-Globes	CTH or RVC(40)
			-Other :	
		4905.91	--In book form	CTH or RVC(40)
		4905.99	--Other	CTH or RVC(40)
	49.06	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 foregoing.	CTH or RVC(40)
	49.07	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.	CTH or RVC(40)
	49.08		Transfers (decalcomanias).	
		4908.10	-Transfers (decalcomanias), vitrifiable	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4908.90	-Other	CTH or RVC(40)
	49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH or RVC(40)
	49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	CTH or RVC(40)
	49.11		Other printed matter, including printed pictures and photographs.	
		4911.10	-Trade advertising material, commercial catalogues and the like	CTH or RVC(40)
			-Other :	
		4911.91	--Pictures, designs and photographs	CTH or RVC(40)
		4911.99	--Other	CTH or RVC(40)
SECTION XI : TEXTILES AND TEXTILE ARTICLES				
50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC or RVC(40)
	50.02	5002.00	Raw silk (not thrown).	CC or RVC(40)
	50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CC or RVC(40)
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH or RVC(40)
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH or RVC(40)
	50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH, except from Heading 50.04 through 50.05; or RVC(40)
	50.07		Woven fabrics of silk or of silk waste.	
		5007.10	-Fabrics of noil silk	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5007.20	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5007.90	-Other fabrics	CTH; or Printing

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
51			**Wool, fine or coarse animal hair; horsehair yarn and woven fabric**	
	51.01		Wool, not carded or combed.	
			-Greasy, including fleece-washed wool :	
		5101.11	--Shorn wool	CC or RVC(40)
		5101.19	--Other	CC or RVC(40)
			-Degreased, not carbonised :	
		5101.21	--Shorn wool	CC or RVC(40)
		5101.29	--Other	CC or RVC(40)
		5101.30	-Carbonised	CC or RVC(40)
	51.02		Fine or coarse animal hair, not carded or combed.	
			-Fine animal hair :	
		5102.11	--Of Kashmir (cashmere) goats	CC or RVC(40)
		5102.19	--Other	CC or RVC(40)
		5102.20	-Coarse animal hair	CC or RVC(40)
	51.03		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	CC or RVC(40)
		5103.20	-Other waste of wool or of fine animal hair	CC or RVC(40)
		5103.30	-Waste of coarse animal hair	CC or RVC(40)
	51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC or RVC(40)
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
		5105.10	-Carded wool	CC or RVC(40)
			-Wool tops and other combed wool :	
		5105.21	--Combed wool in fragments	CC or RVC(40)
		5105.29	--Other	CC or RVC(40)
			-Fine animal hair, carded or combed :	
		5105.31	--Of Kashmir (cashmere) goats	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5105.39	--Other	CC or RVC(40)
		5105.40	-Coarse animal hair, carded or combed	CC or RVC(40)
	51.06		Yarn of carded wool, not put up for retail sale.	
		5106.10	-Containing 85 % or more by weight of wool	CTH or RVC(40)
		5106.20	-Containing less than 85 % by weight of wool	CTH or RVC(40)
	51.07		Yarn of combed wool, not put up for retail sale.	
		5107.10	-Containing 85 % or more by weight of wool	CTH or RVC(40)
		5107.20	-Containing less than 85 % by weight of wool	CTH or RVC(40)
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
		5108.10	-Carded	CTH or RVC(40)
		5108.20	-Combed	CTH or RVC(40)
	51.09		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 Heading 51.06 through 51.08; or RVC(40)
		5109.90	-Other	CTH, except from Heading 51.06 through 51.08; or RVC(40)
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH or RVC(40)
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	
			-Containing 85 % or more by weight of wool or of fine animal hair :	
		5111.11	--Of a weight not exceeding 300 g/m²	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5111.19	--Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5111.20	-Other, mixed mainly or solely with man-made filaments	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5111.30	-Other, mixed mainly or solely with man-made staple fibres	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5111.90	-Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	
			-Containing 85 % or more by weight of wool or of fine animal hair :	
		5112.11	--Of a weight not exceeding 200 g/m²	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5112.19	--Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5112.20	-Other, mixed mainly or solely with man-made filaments	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5112.30	-Other, mixed mainly or solely with man-made staple fibres	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5112.90	-Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
52			**Cotton**	
	52.01	5201.00	Cotton, not carded or combed.	CC or RVC(40)
	52.02		Cotton waste (including yarn waste and garnetted stock).	
		5202.10	-Yarn waste (including thread waste)	CC or RVC(40)
			-Other :	
		5202.91	--Garnetted stock	CC or RVC(40)
		5202.99	--Other	CC or RVC(40)
	52.03	5203.00	Cotton, carded or combed.	CC or RVC(40)
	52.04		Cotton sewing thread, whether or not put up for retail sale.	
			-Not put up for retail sale :	
		5204.11	--Containing 85 % or more by weight of cotton	CTH or RVC(40)
		5204.19	--Other	CTH or RVC(40)
		5204.20	-Put up for retail sale	CTH or RVC(40)
	52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Single yarn, of uncombed fibres :	
		5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH or RVC(40)
		5205.12	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or RVC(40)
		5205.13	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or RVC(40)
		5205.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or RVC(40)
		5205.15	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH or RVC(40)
			-Single yarn, of combed fibres :	
		5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH or RVC(40)
		5205.22	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or RVC(40)
		5205.23	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or RVC(40)
		5205.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or RVC(40)
		5205.26	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH or RVC(40)
		5205.27	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	CTH or RVC(40)
		5205.28	--Measuring less than 83.33 decitex (exceeding 120 metric number)	CTH or RVC(40)
			-Multiple (folded) or cabled yarn, of uncombed fibres :	
		5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH or RVC(40)
		5205.32	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			exceeding 43 metric number per single yarn)	
		5205.33	--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 or RVC(40)
		5205.34	--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 or RVC(40)
		5205.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or RVC(40)
			-Multiple (folded) or cabled yarn, of combed fibres :	
		5205.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH or RVC(40)
		5205.42	--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 or RVC(40)
		5205.43	--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 or RVC(40)
		5205.44	--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 or RVC(40)
		5205.46	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	CTH or RVC(40)
		5205.47	--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 or RVC(40)
		5205.48	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH or RVC(40)
	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
			-Single yarn, of uncombed fibres :	
		5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5206.12	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or RVC(40)
		5206.13	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or RVC(40)
		5206.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or RVC(40)
		5206.15	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH or RVC(40)
			-Single yarn, of combed fibres :	
		5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH or RVC(40)
		5206.22	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	CTH or RVC(40)
		5206.23	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	CTH or RVC(40)
		5206.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH or RVC(40)
		5206.25	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH or RVC(40)
			-Multiple (folded) or cabled yarn, of uncombed fibres :	
		5206.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH or RVC(40)
		5206.32	--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 or RVC(40)
		5206.33	--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 or RVC(40)
		5206.34	--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 or RVC(40)
		5206.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Multiple (folded) or cabled yarn, of combed fibres :	
		5206.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH or RVC(40)
		5206.42	--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 or RVC(40)
		5206.43	--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 or RVC(40)
		5206.44	--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 or RVC(40)
		5206.45	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH or RVC(40)
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
		5207.10	-Containing 85 % or more by weight of cotton	CTH, except from Heading 52.04 through 52.06; or RVC(40)
		5207.90	-Other	CTH, except from Heading 52.04 through 52.06; or RVC(40)
	52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/㎡.	
			-Unbleached :	
		5208.11	--Plain weave, weighing not more than 100 g/㎡	CTH or RVC(40)
		5208.12	--Plain weave, weighing more than 100 g/㎡	CTH or RVC(40)
		5208.13	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5208.19	--Other fabrics	CTH or RVC(40)
			-Bleached :	
		5208.21	--Plain weave, weighing not more than 100 g/㎡	CTH or RVC(40)
		5208.22	--Plain weave, weighing more than 100 g/㎡	CTH or RVC(40)
		5208.23	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5208.29	--Other fabrics	CTH or RVC(40)
			-Dyed :	
		5208.31	--Plain weave, weighing not more than 100 g/㎡	CTH or RVC(40)
		5208.32	--Plain weave, weighing more than 100 g/㎡	CTH or RVC(40)
		5208.33	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5208.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5208.41	--Plain weave, weighing not more than 100 g/㎡	CTH or RVC(40)
		5208.42	--Plain weave, weighing more than 100 g/㎡	CTH or RVC(40)
		5208.43	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5208.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5208.51	--Plain weave, weighing not more than 100 g/㎡	CTH or RVC(40)
		5208.52	--Plain weave, weighing more than 100 g/㎡	CTH or RVC(40)
		5208.59	--Other fabrics	CTH or RVC(40)
	52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/㎡.	
			-Unbleached :	
		5209.11	--Plain weave	CTH or RVC(40)
		5209.12	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.19	--Other fabrics	CTH or RVC(40)
			-Bleached :	
		5209.21	--Plain weave	CTH or RVC(40)
		5209.22	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.29	--Other fabrics	CTH or RVC(40)
			-Dyed :	
		5209.31	--Plain weave	CTH or RVC(40)
		5209.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5209.41	--Plain weave	CTH or RVC(40)
		5209.42	--Denim	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5209.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5209.51	--Plain weave	CTH or RVC(40)
		5209.52	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.59	--Other fabrics	CTH or RVC(40)
	52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/㎡.	
			-Unbleached :	
		5210.11	--Plain weave	CTH or RVC(40)
		5210.19	--Other fabrics	CTH or RVC(40)
			-Bleached :	
		5210.21	--Plain weave	CTH or RVC(40)
		5210.29	--Other fabrics	CTH or RVC(40)
			-Dyed :	
		5210.31	--Plain weave	CTH or RVC(40)
		5210.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5210.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5210.41	--Plain weave	CTH or RVC(40)
		5210.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5210.51	--Plain weave	CTH or RVC(40)
		5210.59	--Other fabrics	CTH or RVC(40)
	52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/㎡.	
			-Unbleached :	
		5211.11	--Plain weave	CTH or RVC(40)
		5211.12	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.19	--Other fabrics	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5211.20	-Bleached	CTH or RVC(40)
			-Dyed :	
		5211.31	--Plain weave	CTH or RVC(40)
		5211.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5211.41	--Plain weave	CTH or RVC(40)
		5211.42	--Denim	CTH or RVC(40)
		5211.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5211.51	--Plain weave	CTH or RVC(40)
		5211.52	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.59	--Other fabrics	CTH or RVC(40)
	52.12		Other woven fabrics of cotton.	
			-Weighing not more than 200 g/㎡ :	
		5212.11	--Unbleached	CTH or RVC(40)
		5212.12	--Bleached	CTH or RVC(40)
		5212.13	--Dyed	CTH or RVC(40)
		5212.14	--Of yarns of different colours	CTH or RVC(40)
		5212.15	--Printed	CTH or RVC(40)
			-Weighing more than 200 g/m2 :	
		5212.21	--Unbleached	CTH or RVC(40)
		5212.22	--Bleached	CTH or RVC(40)
		5212.23	--Dyed	CTH or RVC(40)
		5212.24	--Of yarns of different colours	CTH or RVC(40)
		5212.25	--Printed	CTH or RVC(40)
53			**Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn**	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
		5301.10	-Flax, raw or retted	CC or RVC(40)
			-Flax, broken, scutched, hackled or otherwise processed, but not spun :	
		5301.21	--Broken or scutched	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5301.29	--Other	CC or RVC(40)
		5301.30	-Flax tow and waste	CC or RVC(40)
	53.02		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	CC or RVC(40)
		5302.90	-Other	CC or RVC(40)
	53.03		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	CC or RVC(40)
		5303.90	-Other	CC or RVC(40)
	53.05	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).	CC or RVC(40)
	53.06		Flax yarn.	
		5306.10	-Single	CTH or RVC(40)
		5306.20	-Multiple (folded) or cabled	CTH or RVC(40)
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	
		5307.10	-Single	CTH or RVC(40)
		5307.20	-Multiple (folded) or cabled	CTH or RVC(40)
	53.08		Yarn of other vegetable textile fibres; paper yarn.	
		5308.10	-Coir yarn	CTH or RVC(40)
		5308.20	-True hemp yarn	CTH or RVC(40)
		5308.90	-Other	CTH or RVC(40)
	53.09		Woven fabrics of flax.	
			-Containing 85 % or more by weight of flax :	
		5309.11	--Unbleached or bleached	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5309.19	--Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
			-Containing less than 85 % by weight of flax :	
		5309.21	--Unbleached or bleached	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5309.29	--Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
	53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
		5310.10	-Unbleached	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
		5310.90	-Other	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
	53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH; or Printing or dyeing accompanied by at least two preparatory or finishing operations; or RVC(40)
54			**Man-made filaments; strip and the like of man-made textile materials**	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	
		5401.10	-Of synthetic filaments	CC or RVC(40)
		5401.20	-Of artificial filaments	CC or RVC(40)
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
			-High tenacity yarn of nylon or other polyamides	
		5402.11	-Of aramids	CC or RVC(40)
		5402.19	--Other	CC or RVC(40)
		5402.20	-High tenacity yarn of polyesters	CC or RVC(40)
			-Textured yarn	
		5402.31	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC or RVC(40)
		5402.32	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC or RVC(40)
		5402.33	--Of polyesters	CC or RVC(40)
		5402.34	--Of polypropylene	CC or RVC(40)
		5402.39	--Other	CC or RVC(40)
			-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :	
		5402.44	--Elastomeric	CC or RVC(40)
		5402.45	--Other, Of nylon or other polyamides	CC or RVC(40)
		5402.46	--Other, of polyesters, partially oriented	CC or RVC(40)
		5402.47	--Other, Of polyesters	CC or RVC(40)
		5402.48	--Other, of polypropylene	CC or RVC(40)
		5402.49	--Other	CC or RVC(40)
			-Other yarn, single, with a twist exceeding 50 turns per metre :	
		5402.51	--Of nylon or other polyamides	CC or RVC(40)
		5402.52	--Of polyesters	CC or RVC(40)
		5402.59	--Other	CC or RVC(40)
			-Other yarn, multiple (folded) or cabled :	
		5402.61	--Of nylon or other polyamides	CC or RVC(40)
		5402.62	--Of polyesters	CC or RVC(40)
		5402.69	--Other	CC or RVC(40)
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			decitex.	
		5403.10	-High tenacity yarn of viscose rayon	CC or RVC(40)
			-Other yarn, single :	
		5403.31	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC or RVC(40)
		5403.32	--Of viscose rayon, with a twist exceeding 120 turns per metre	CC or RVC(40)
		5403.33	--Of cellulose acetate	CC or RVC(40)
		5403.39	--Other	CC or RVC(40)
			-Other yarn, multiple (folded) or cabled :	
		5403.41	--Of viscose rayon	CC or RVC(40)
		5403.42	--Of cellulose acetate	CC or RVC(40)
		5403.49	--Other	CC or RVC(40)
	54.04		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.	
			-Monofilament	
		5404.11	--Elastomeric	CC or RVC(40)
		5404.12	--Other, of polypropylene	CC or RVC(40)
		5404.19	--Other	CC or RVC(40)
		5404.90	-Other	CC or RVC(40)
	54.05	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 or RVC(40)
	54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC or RVC(40)
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
		5407.10	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH or RVC(40)
		5407.20	-Woven fabrics obtained from strip or the like	CTH or RVC(40)
		5407.30	-Fabrics specified in Note 9 to Section XI	CTH or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			other polyamides :	
		5407.41	--Unbleached or bleached	CTH or RVC(40)
		5407.42	--Dyed	CTH or RVC(40)
		5407.43	--Of yarns of different colours	CTH or RVC(40)
		5407.44	--Printed	CTH or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
		5407.51	--Unbleached or bleached	CTH or RVC(40)
		5407.52	--Dyed	CTH or RVC(40)
		5407.53	--Of yarns of different colours	CTH or RVC(40)
		5407.54	--Printed	CTH or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of polyester filaments :	
		5407.61	--Containing 85 % or more by weight of non-textured polyester filaments	CTH or RVC(40)
		5407.69	--Other	CTH or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of synthetic filaments :	
		5407.71	--Unbleached or bleached	CTH or RVC(40)
		5407.72	--Dyed	CTH or RVC(40)
		5407.73	--Of yarns of different colours	CTH or RVC(40)
		5407.74	--Printed	CTH or RVC(40)
			-Other woven fabrics, containing less than 85 % or more by weight of synthetic filaments, mixed mainly or solely with cotton :	
		5407.81	--Unbleached or bleached	CTH or RVC(40)
		5407.82	--Dyed	CTH or RVC(40)
		5407.83	--Of yarns of different colours	CTH or RVC(40)
		5407.84	--Printed	CTH or RVC(40)
			-Other woven fabrics :	
		5407.91	--Unbleached or bleached	CTH or RVC(40)
		5407.92	--Dyed	CTH or RVC(40)
		5407.93	--Of yarns of different colours	CTH or RVC(40)
		5407.94	--Printed	CTH or RVC(40)
	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5408.10	-Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	
		5408.21	--Unbleached or bleached	CTH or RVC(40)
		5408.22	--Dyed	CTH or RVC(40)
		5408.23	--Of yarns of different colours	CTH or RVC(40)
		5408.24	--Printed	CTH or RVC(40)
			-Other woven fabrics :	
		5408.31	--Unbleached or bleached	CTH or RVC(40)
		5408.32	--Dyed	CTH or RVC(40)
		5408.33	--Of yarns of different colours	CTH or RVC(40)
		5408.34	--Printed	CTH or RVC(40)
55			**Man-made staple fibres**	
	55.01		Synthetic filament tow.	
		5501.10	-Of nylon or other polyamides	CC or RVC(40)
		5501.20	-Of polyesters	CC or RVC(40)
		5501.30	-Acrylic or modacrylic	CC or RVC(40)
		5501.40	-Of polypropylene	CC or RVC(40)
		5501.90	-Other	CC or RVC(40)
	55.02	5502.00	Artificial filament tow.	CC or RVC(40)
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
			-Of nylon or other polyamides	
		5503.11	-Of aramids	CC or RVC(40)
		5503.19	--Other	CC or RVC(40)
		5503.20	-Of polyesters	CC or RVC(40)
		5503.30	-Acrylic or modacrylic	CC or RVC(40)
		5503.40	-Of polypropylene	CC or RVC(40)
		5503.90	-Other	CC or RVC(40)
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
		5504.10	-Of viscose rayon	CC or RVC(40)
		5504.90	-Other	CC or RVC(40)
	55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
		5505.10	-Of synthetic fibres	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5505.20	-Of artificial fibres	CC or RVC(40)
	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
		5506.10	-Of nylon or other polyamides	CC or RVC(40)
		5506.20	-Of polyesters	CC or RVC(40)
		5506.30	-Acrylic or modacrylic	CC or RVC(40)
		5506.90	-Other	CC or RVC(40)
	55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC or RVC(40)
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
		5508.10	-Of synthetic staple fibres	CTH or RVC(40)
		5508.20	-Of artificial staple fibres	CTH or RVC(40)
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
			-Containing 85 % or more by weight of staple fibres of nylon or other polyamides :	
		5509.11	--Single yarn	CTH or RVC(40)
		5509.12	--Multiple (folded) or cabled yarn	CTH or RVC(40)
			-Containing 85 % or more by weight of polyester staple fibres:	
		5509.21	--Single yarn	CTH or RVC(40)
		5509.22	--Multiple (folded) or cabled yarn	CTH or RVC(40)
			-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
		5509.31	--Single yarn	CTH or RVC(40)
		5509.32	--Multiple (folded) or cabled yarn	CTH or RVC(40)
			-Other yarn, containing 85 % or more by weight of synthetic staple fibres :	
		5509.41	--Single yarn	CTH or RVC(40)
		5509.42	--Multiple (folded) or cabled yarn	CTH or RVC(40)
			-Other yarn, of polyester staple fibres :	
		5509.51	--Mixed mainly or solely with artificial staple fibres	CTH or RVC(40)
		5509.52	--Mixed mainly or solely with wool or fine animal hair	CTH or RVC(40)
		5509.53	--Mixed mainly or solely with cotton	CTH or RVC(40)
		5509.59	--Other	CTH or RVC(40)
			-Other yarn, of acrylic or modacrylic staple fibres :	
		5509.61	--Mixed mainly or solely with wool or fine	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			animal hair	
		5509.62	--Mixed mainly or solely with cotton	CTH or RVC(40)
		5509.69	--Other	CTH or RVC(40)
			-Other yarn :	
		5509.91	--Mixed mainly or solely with wool or fine animal hair	CTH or RVC(40)
		5509.92	--Mixed mainly or solely with cotton	CTH or RVC(40)
		5509.99	--Other	CTH or RVC(40)
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
			-Containing 85 % or more by weight of artificial staple fibres :	
		5510.11	--Single yarn	CTH or RVC(40)
		5510.12	--Multiple (folded) or cabled yarn	CTH or RVC(40)
		5510.20	-Other yarn, mixed mainly or solely with wool or fine animal hair	CTH or RVC(40)
		5510.30	-Other yarn, mixed mainly or solely with cotton	CTH or RVC(40)
		5510.90	-Other yarn	CTH or RVC(40)
	55.11		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 Heading 55.08 through 55.10; or RVC(40)
		5511.20	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres	CTH, except from Heading 55.08 through 55.10; or RVC(40)
		5511.30	-Of artificial staple fibres	CTH, except from Heading 55.08 through 55.10; or RVC(40)
	55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	
			-Containing 85 % or more by weight of polyester staple fibres :	
		5512.11	--Unbleached or bleached	CTH or RVC(40)
		5512.19	--Other	CTH or RVC(40)
			-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
		5512.21	--Unbleached or bleached	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5512.29	--Other	CTH or RVC(40)
			-Other :	
		5512.91	--Unbleached or bleached	CTH or RVC(40)
		5512.99	--Other	CTH or RVC(40)
	55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
			-Unbleached or bleached :	
		5513.11	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5513.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or RVC(40)
		5513.13	--Other woven fabrics of polyester staple fibres	CTH or RVC(40)
		5513.19	--Other woven fabrics	CTH or RVC(40)
			-Dyed :	
		5513.21	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5513.23	--Other woven fabrics of polyester staple fibres	CTH or RVC(40)
		5513.29	--Other woven fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5513.31	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5513.39	--Other woven fabrics	CTH or RVC(40)
			-Printed :	
		5513.41	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5513.49	--Other woven fabrics	CTH or RVC(40)
	55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	
			-Unbleached or bleached :	
		5514.11	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5514.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or RVC(40)
		5514.19	--Other woven fabrics	CTH or RVC(40)
			-Dyed :	
		5514.21	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5514.22	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or RVC(40)
		5514.23	--Other woven fabrics of polyester staple fibres	CTH or RVC(40)
		5514.29	--Other woven fabrics	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5514.30	-Of yarns of different colours	CTH or RVC(40)
			-Printed :	
		5514.41	--Of polyester staple fibres, plain weave	CTH or RVC(40)
		5514.42	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH or RVC(40)
		5514.43	--Other woven fabrics of polyester staple fibres	CTH or RVC(40)
		5514.49	--Other woven fabrics	CTH or RVC(40)
	55.15		Other woven fabrics of synthetic staple fibres.	
			-Of polyester staple fibres :	
		5515.11	--Mixed mainly or solely with viscose rayon staple fibres	CTH or RVC(40)
		5515.12	--Mixed mainly or solely with man-made filaments	CTH or RVC(40)
		5515.13	--Mixed mainly or solely with wool or fine animal hair	CTH or RVC(40)
		5515.19	--Other	CTH or RVC(40)
			-Of acrylic or modacrylic staple fibres :	
		5515.21	--Mixed mainly or solely with man-made filaments	CTH or RVC(40)
		5515.22	--Mixed mainly or solely with wool or fine animal hair	CTH or RVC(40)
		5515.29	--Other	CTH or RVC(40)
			-Other woven fabrics:	
		5515.91	--Mixed mainly or solely with man-made filaments	CTH or RVC(40)
		5515.99	--Other	CTH or RVC(40)
	55.16		Woven fabrics of artificial staple fibres.	
			-Containing 85 % or more by weight of artificial staple fibres :	
		5516.11	--Unbleached or bleached	CTH or RVC(40)
		5516.12	--Dyed	CTH or RVC(40)
		5516.13	--Of yarns of different colours	CTH or RVC(40)
		5516.14	--Printed	CTH or RVC(40)
			-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
		5516.21	--Unbleached or bleached	CTH or RVC(40)
		5516.22	--Dyed	CTH or RVC(40)
		5516.23	--Of yarns of different colours	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5516.24	--Printed	CTH or RVC(40)
			-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :	
		5516.31	--Unbleached or bleached	CTH or RVC(40)
		5516.32	--Dyed	CTH or RVC(40)
		5516.33	--Of yarns of different colours	CTH or RVC(40)
		5516.34	--Printed	CTH or RVC(40)
			-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :	
		5516.41	--Unbleached or bleached	CTH or RVC(40)
		5516.42	--Dyed	CTH or RVC(40)
		5516.43	--Of yarns of different colours	CTH or RVC(40)
		5516.44	--Printed	CTH or RVC(40)
			-Other :	
		5516.91	--Unbleached or bleached	CTH or RVC(40)
		5516.92	--Dyed	CTH or RVC(40)
		5516.93	--Of yarns of different colours	CTH or RVC(40)
		5516.94	--Printed	CTH or RVC(40)
56			**Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof**	
	56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
			-Wadding; other articles of wadding :	
		5601.21	--Of cotton	CC or RVC(40)
		5601.22	--Of man-made fibres	CC or RVC(40)
		5601.29	--Other	CC or RVC(40)
		5601.30	-Textile flock and dust and mill neps	CC or RVC(40)
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	
		5602.10	-Needleloom felt and stitch-bonded fibre fabrics	CC or RVC(40)
			-Other felt, not impregnated, coated, covered or laminated :	
		5602.21	--Of wool or fine animal hair	CC or RVC(40)
		5602.29	--Of other textile materials	CC or RVC(40)
		5602.90	-Other	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
			-Of man-made filaments :	
		5603.11	--Weighing not more than 25 g/m²	CC or RVC(40)
		5603.12	--Weighing more than 25 g/m² but not more than 70 g/m²	CC or RVC(40)
		5603.13	--Weighing more than 70 g/㎡ but not more than 150 g/㎡	CC or RVC(40)
		5603.14	--Weighing more than 150 g/m²	CC or RVC(40)
			-Other :	
		5603.91	--Weighing not more than 25 g/m²	CC or RVC(40)
		5603.92	--Weighing more than 25 g/㎡ but not more than 70 g/㎡	CC or RVC(40)
		5603.93	--Weighing more than 70 g/㎡ but not more than 150 g/㎡	CC or RVC(40)
		5603.94	--Weighing more than 150 g/m²	CC or RVC(40)
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
		5604.10	-Rubber thread and cord, textile covered	CC or RVC(40)
		5604.90	-Other	CC or RVC(40)
	56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CC or RVC(40)
	56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC or RVC(40)
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
			-Of sisal or other textile fibres of the genus Agave :	
		5607.21	--Binder or baler twine	CC or RVC(40)
		5607.29	--Other	CC or RVC(40)
			-Of polyethylene or polypropylene :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5607.41	--Binder or baler twine	CC or RVC(40)
		5607.49	--Other	CC or RVC(40)
		5607.50	-Of other synthetic fibres	CC or RVC(40)
		5607.90	-Other	CC or RVC(40)
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
			-Of man-made textile materials :	
		5608.11	--Made up fishing nets	CC or RVC(40)
		5608.19	--Other	CC or RVC(40)
		5608.90	-Other	CC or RVC(40)
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CC or RVC(40)
57			**Carpets and other textile floor coverings**	
	57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
		5701.10	-Of wool or fine animal hair	CC or RVC(40)
		5701.90	-Of other textile materials	CC or RVC(40)
	57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
		5702.10	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	CC or RVC(40)
		5702.20	-Floor coverings of coconut fibres (coir)	CC or RVC(40)
			-Other, of pile construction, not made up :	
		5702.31	--Of wool or fine animal hair	CC or RVC(40)
		5702.32	--Of man-made textile materials	CC or RVC(40)
		5702.39	--Of other textile materials	CC or RVC(40)
			-Other, of pile construction, made up :	
		5702.41	--Of wool or fine animal hair	CC or RVC(40)
		5702.42	--Of man-made textile materials	CC or RVC(40)
		5702.49	--Of other textile materials	CC or RVC(40)
		5702.50	-Other, not of pile construction, not made up	CC or RVC(40)
			-Other, not of pile construction, made up :	
		5702.91	--Of wool or fine animal hair	CC or RVC(40)
		5702.92	--Of man-made textile materials	CC or RVC(40)
		5702.99	--Of other textile materials	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
		5703.10	-Of wool or fine animal hair	CC or RVC(40)
		5703.20	-Of nylon or other polyamides	CC or RVC(40)
		5703.30	-Of other man-made textile materials	CC or RVC(40)
		5703.90	-Of other textile materials	CC or RVC(40)
	57.04		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 ㎡	CC or RVC(40)
		5704.90	-Other	CC or RVC(40)
	57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.	CC or RVC(40)
58			**Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery**	
	58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
		5801.10	-Of wool or fine animal hair	CC or RVC(40)
			-Of cotton :	
		5801.21	--Uncut weft pile fabrics	CC or RVC(40)
		5801.22	--Cut corduroy	CC or RVC(40)
		5801.23	--Other weft pile fabrics	CC or RVC(40)
		5801.26	--Chenille fabrics	CC or RVC(40)
		5801.27	--Warp pile fabrics	CC or RVC(40)
			-Of man-made fibres :	
		5801.31	--Uncut weft pile fabrics	CC or RVC(40)
		5801.32	--Cut corduroy	CC or RVC(40)
		5801.33	--Other weft pile fabrics	CC or RVC(40)
		5801.36	--Chenille fabrics	CC or RVC(40)
		5801.37	--Warp pile fabrics	CC or RVC(40)
		5801.90	-Of other textile materials	CC or RVC(40)
	58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
			-Terry towelling and similar woven terry fabrics, of cotton :	
		5802.11	--Unbleached	CC or RVC(40)
		5802.19	--Other	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5802.20	-Terry towelling and similar woven terry fabrics, of other textile materials	CC or RVC(40)
		5802.30	-Tufted textile fabrics	CC or RVC(40)
	58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.	CC or RVC(40)
	58.04		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 60.02 to 60.06.	
		5804.10	-Tulles and other net fabrics	CC or RVC(40)
			-Mechanically made lace :	
		5804.21	--Of man-made fibres	CC or RVC(40)
		5804.29	--Of other textile materials	CC or RVC(40)
		5804.30	-Hand-made lace	CC or RVC(40)
	58.05	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	CC or RVC(40)
	58.06		Narrow woven fabrics, other than goods of heading 58.07; 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 or RVC(40)
		5806.20	-Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	CC or RVC(40)
			--Other woven fabrics	
		5806.31	--Of cotton	CC or RVC(40)
		5806.32	--Of man-made fibres	CC or RVC(40)
		5806.39	--Of other textile materials	CC or RVC(40)
		5806.40	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC or RVC(40)
	58.07		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 or RVC(40)
		5807.90	-Other	CC or RVC(40)
	58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5808.10	-Braids in the piece	CC or RVC(40)
		5808.90	-Other	CC or RVC(40)
	58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	CC or RVC(40)
	58.10		Embroidery in the piece, in strips or in motifs.	
		5810.10	-Embroidery without visible ground	CTH or RVC(40)
			-Other embroidery :	
		5810.91	--Of cotton	CTH or RVC(40)
		5810.92	--Of man-made fibres	CTH or RVC(40)
		5810.99	--Of other textile materials	CTH or RVC(40)
	58.11	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 58.10.	CTH or RVC(40)
59			**Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use**	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
		5901.10	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC or RVC(40)
		5901.90	-Other	CC or RVC(40)
	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
		5902.10	-Of nylon or other polyamides	CC or RVC(40)
		5902.20	-Of polyesters	CC or RVC(40)
		5902.90	-Other	CC or RVC(40)
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
		5903.10	-With poly (vinyl chloride)	CC or RVC(40)
		5903.20	-With polyurethane	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5903.90	-Other	CC or RVC(40)
	59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
		5904.10	-Linoleum	CC or RVC(40)
		5904.90	-Other	CC or RVC(40)
	59.05	5905.00	Textile wall coverings.	CC or RVC(40)
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	
		5906.10	-Adhesive tape of a width not exceeding 20 cm	CC or RVC(40)
			-Other :	
		5906.91	--Knitted or crocheted	CC or RVC(40)
		5906.99	--Other	CC or RVC(40)
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC or RVC(40)
	59.08	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 or RVC(40)
	59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC or RVC(40)
	59.10	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.	CC or RVC(40)
	59.11		Textile products and articles, for technical uses, specified in 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 or RVC(40)
		5911.20	-Bolting cloth, whether or not made up	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :	
		5911.31	--Weighing less than 650 g/㎡	CC or RVC(40)
		5911.32	--Weighing 650 g/㎡ or more	CC or RVC(40)
		5911.40	-Straining cloth of a kind used in oil presses or the like, including that of human hair	CC or RVC(40)
		5911.90	-Other	CC or RVC(40)
60			**Knitted or crocheted fabrics**	
	60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
		6001.10	-"Long pile" fabrics	CTH or RVC(40)
			-Looped pile fabrics :	
		6001.21	--Of cotton	CTH or RVC(40)
		6001.22	--Of man-made fibres	CTH or RVC(40)
		6001.29	--Of other textile materials	CTH or RVC(40)
			-Other :	
		6001.91	--Of cotton	CTH or RVC(40)
		6001.92	--Of man-made fibres	CTH or RVC(40)
		6001.99	--Of other textile materials	CTH or RVC(40)
	60.02		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 60.01.	
		6002.40	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CTH or RVC(40)
		6002.90	-Other	CTH or RVC(40)
	60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
		6003.10	-Of wool or fine animal hair	CTH or RVC(40)
		6003.20	-Of cotton	CTH or RVC(40)
		6003.30	-Of synthetic fibres	CTH or RVC(40)
		6003.40	-Of artificial fibres	CTH or RVC(40)
		6003.90	-Other	CTH or RVC(40)
	60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread,	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			other than those of heading 60.01.	
		6004.10	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CTH or RVC(40)
		6004.90	-Other	CTH or RVC(40)
	60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
			-Of cotton :	
		6005.21	--Unbleached or bleached	CTH or RVC(40)
		6005.22	--Dyed	CTH or RVC(40)
		6005.23	--Of yarns of different colours	CTH or RVC(40)
		6005.24	--Printed	CTH or RVC(40)
			-Of synthetic fibres :	
		6005.31	--Unbleached or bleached	CTH or RVC(40)
		6005.32	--Dyed	CTH or RVC(40)
		6005.33	--Of yarns of different colours	CTH or RVC(40)
		6005.34	--Printed	CTH or RVC(40)
			-Of artificial fibres :	
		6005.41	--Unbleached or bleached	CTH or RVC(40)
		6005.42	--Dyed	CTH or RVC(40)
		6005.43	--Of yarns of different colours	CTH or RVC(40)
		6005.44	--Printed	CTH or RVC(40)
		6005.90	-Other	CTH or RVC(40)
	60.06		Other knitted or crocheted fabrics.	
		6006.10	-Of wool or fine animal hair	CTH or RVC(40)
			-Of cotton :	
		6006.21	--Unbleached or bleached	CTH or RVC(40)
		6006.22	--Dyed	CTH or RVC(40)
		6006.23	--Of yarns of different colours	CTH or RVC(40)
		6006.24	--Printed	CTH or RVC(40)
			-Of synthetic fibres :	
		6006.31	--Unbleached or bleached	CTH or RVC(40)
		6006.32	--Dyed	CTH or RVC(40)
		6006.33	--Of yarns of different colours	CTH or RVC(40)
		6006.34	--Printed	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of artificial fibres :	
		6006.41	--Unbleached or bleached	CTH or RVC(40)
		6006.42	--Dyed	CTH or RVC(40)
		6006.43	--Of yarns of different colours	CTH or RVC(40)
		6006.44	--Printed	CTH or RVC(40)
		6006.90	-Other	CTH or RVC(40)
61			**Articles of apparel and clothing accessories, knitted or crocheted**	
	61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
		6101.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6101.30	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6101.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
		6102.10	-Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6102.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6102.30	-Of man-made fibres	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
		6102.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.03		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	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Ensembles :	
		6103.22	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.23	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Jackets and blazers :	
		6103.31	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.32	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6103.33	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6103.41	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.42	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.43	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6103.49	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
			-Suits :	
		6104.13	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				any Party; or RVC(40)
			Ensembles :	
		6104.22	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.23	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Jackets and blazers :	
		6104.31	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.32	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.33	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Dresses :	
		6104.41	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				RVC(40)
		6104.42	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.43	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.44	--Of artificial fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.49	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Skirts and divided skirts :	
		6104.51	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.52	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.53	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.59	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6104.61	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.62	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.63	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6104.69	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.05		Men's or boys' shirts, knitted or crocheted.	
		6105.10	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6105.20	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6105.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
		6106.10	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6106.20	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6106.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-Underpants and briefs :	
		6107.11	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6107.12	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6107.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Nightshirts and pyjamas :	
		6107.21	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6107.22	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6107.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other :	
		6107.91	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6107.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-Slips and petticoats :	
		6108.11	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Briefs and panties :	
		6108.21	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.22	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Nightdresses and pyjamas :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6108.31	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.32	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6108.91	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.92	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6108.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.09		T-shirts, singlets and other vests, knitted or crocheted.	
		6109.10	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6109.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of wool or fine animal hair :	
		6110.11	--Of wool	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6110.12	--Of Kashmir (cashmere) goats	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6110.19	--Other	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6110.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6110.30	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6110.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.11		Babies' garments and clothing accessories, knitted or crocheted.	
		6111.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6111.30	-Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6111.90	-Of other textile materials	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
	61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
			-Track suits :	
		6112.11	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6112.12	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6112.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6112.20	-Ski suits	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Men's or boys' swimwear :	
		6112.31	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6112.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Women's or girls' swimwear :	
		6112.41	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6112.49	--Of other textile materials	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
	61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.14		Other garments, knitted or crocheted.	
		6114.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6114.30	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6114.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.15		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)	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other panty hose and tights	
		6115.21	--Of synthetic fibres, measuring per single yarn less than 67 decitex	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6115.22	--Of synthetic fibres, measuring per single yarn 67 decitex or more	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6115.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6115.30	--Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6115.94	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6115.95	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6115.96	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6115.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.16		Gloves, mittens and mitts, knitted or crocheted.	
		6116.10	-Impregnated, coated or covered with plastics or rubber	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6116.91	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6116.92	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6116.93	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6116.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	61.17		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	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6117.80	-Other accessories	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6117.90	-Parts	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
62			**Articles of apparel and clothing accessories, not knitted or crocheted**	
	62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
			-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
		6201.11	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				RVC(40)
		6201.12	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6201.13	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6201.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6201.91	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6201.92	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6201.93	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6201.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
			-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6202.11	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.12	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.13	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6202.91	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.92	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.93	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6202.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-Suits :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6203.11	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.12	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Ensembles :	
		6203.22	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.23	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Jackets and blazers :	
		6203.31	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.32	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6203.33	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6203.41	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.42	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.43	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6203.49	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-Suits :	
		6204.11	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.12	--Of cotton	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
		6204.13	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Ensembles :	
		6204.21	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.22	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.23	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Jackets and blazers :	
		6204.31	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.32	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6204.33	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Dresses :	
		6204.41	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.42	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.43	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.44	--Of artificial fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.49	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Skirts and divided skirts :	
		6204.51	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6204.52	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.53	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.59	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6204.61	--Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.62	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.63	--Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6204.69	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.05		Men's or boys' shirts.	
		6205.20	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6205.30	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6205.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	
		6206.10	-Of silk or silk waste	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6206.20	-Of wool or fine animal hair	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6206.30	-Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6206.40	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6206.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
			-Underpants and briefs :	
		6207.11	--Of cotton	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
		6207.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Nightshirts and pyjamas :	
		6207.21	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6207.22	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6207.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6207.91	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6207.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	
			-Slips and petticoats :	
		6208.11	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				RVC(40)
		6208.19	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Nightdresses and pyjamas :	
		6208.21	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6208.22	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6208.29	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other :	
		6208.91	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6208.92	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6208.99	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.09		**Babies' garments and clothing accessories.**	
		6209.20	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6209.30	-Of synthetic fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6209.90	-Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
		6210.10	-Of fabrics of heading 56.02 or 56.03	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6210.20	-Other garments, of the type described in subheadings 6201.11 to 6201.19	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6210.30	-Other garments, of the type described in subheadings 6202.11 to 6202.19	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6210.40	-Other men's or boys' garments	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6210.50	-Other women's or girls' garments	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.11		Track suits, ski suits and swimwear; other garments.	
			-Swimwear :	
		6211.11	--Men's or boys'	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6211.12	--Women's or girls'	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6211.20	-Ski suits	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other garments, men's or boys' :	
		6211.32	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6211.33	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6211.39	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
			-Other garments, women's or girls' :	
		6211.42	--Of cotton	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6211.43	--Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6211.49	--Of other textile materials	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6212.10	-Brassières	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6212.20	-Girdles and panty-girdles	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6212.30	-Corselettes	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6212.90	-Other	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.13		Handkerchiefs.	
		6213.20	-Of cotton	CC or RVC(40)
		6213.90	-Of other textile materials	CC or RVC(40)
	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
		6214.10	-Of silk or silk waste	CC or RVC(40)
		6214.20	-Of wool or fine animal hair	CC or RVC(40)
		6214.30	-Of synthetic fibres	CC or RVC(40)
		6214.40	-Of artificial fibres	CC or RVC(40)
		6214.90	-Of other textile materials	CC or RVC(40)
	62.15		Ties, bow ties and cravats.	
		6215.10	-Of silk or silk waste	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6215.20	-Of man-made fibres	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6215.90	-Of other textile materials	CC, provided that the good is both cut and sewn in

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				the territory of any Party; or RVC(40)
	62.16	6216.00	Gloves, mittens and mitts.	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
		6217.10	-Accessories	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
		6217.90	-Parts	CC, provided that the good is both cut and sewn in the territory of any Party; or RVC(40)
63			**Other made up textile articles; sets; worn clothing and worn textile articles; rags**	
	63.01		Blankets and travelling rugs.	
		6301.10	-Electric blankets	CC or RVC(40)
		6301.20	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC or RVC(40)
		6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton	CC or RVC(40)
		6301.40	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC or RVC(40)
		6301.90	-Other blankets and travelling rugs	CC or RVC(40)
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	
		6302.10	-Bed linen, knitted or crocheted	CC or RVC(40)
			-Other bed linen, printed :	
		6302.21	--Of cotton	CC or RVC(40)
		6302.22	--Of man-made fibres	CC or RVC(40)
		6302.29	--Of other textile materials	CC or RVC(40)
			-Other bed linen :	
		6302.31	--Of cotton	CC or RVC(40)
		6302.32	--Of man-made fibres	CC or RVC(40)
		6302.39	--Of other textile materials	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6302.40	-Table linen, knitted or crocheted	CC or RVC(40)
			-Other table linen :	
		6302.51	--Of cotton	CC or RVC(40)
		6302.53	--Of man-made fibres	CC or RVC(40)
		6302.59	--Of other textile materials	CC or RVC(40)
		6302.60	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC or RVC(40)
			-Other :	
		6302.91	--Of cotton	CC or RVC(40)
		6302.93	--Of man-made fibres	CC or RVC(40)
		6302.99	--Of other textile materials	CC or RVC(40)
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
			-Knitted or crocheted :	
		6303.12	--Of synthetic fibres	CC or RVC(40)
		6303.19	--Of other textile materials	CC or RVC(40)
			-Other :	
		6303.91	--Of cotton	CC or RVC(40)
		6303.92	--Of synthetic fibres	CC or RVC(40)
		6303.99	--Of other textile materials	CC or RVC(40)
	63.04		Other furnishing articles, excluding those of heading 94.04.	
			-Bedspreads :	
		6304.11	--Knitted or crocheted	CC or RVC(40)
		6304.19	--Other	CC or RVC(40)
			-Other :	
		6304.91	--Knitted or crocheted	CC or RVC(40)
		6304.92	--Not knitted or crocheted, of cotton	CC or RVC(40)
		6304.93	--Not knitted or crocheted, of synthetic fibres	CC or RVC(40)
		6304.99	--Not knitted or crocheted, of other textile materials	CC or RVC(40)
	63.05		Sacks and bags, of a kind used for the packing of goods.	
		6305.10	-Of jute or of other textile bast fibres of heading 53.03	CC or RVC(40)
		6305.20	-Of cotton	CC or RVC(40)
			-Of man-made textile materials :	
		6305.32	--Flexible intermediate bulk containers	CC or RVC(40)
		6305.33	--Other, of polyethylene or polypropylene	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			strip or the like	
		6305.39	--Other	CC or RVC(40)
		6305.90	-Of other textile materials	CC or RVC(40)
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
			-Tarpaulins, awnings and sunblinds :	
		6306.12	--Of synthetic fibres	CC or RVC(40)
		6306.19	--Of other textile materials	CC or RVC(40)
			-Tents :	
		6306.22	--Of synthetic fibres	CC or RVC(40)
		6306.29	--Of other textile materials	CC or RVC(40)
		6306.30	-Sails	CC or RVC(40)
		6306.40	-Pneumatic mattresses	CC or RVC(40)
		6306.90	-Other	CC or RVC(40)
	63.07		Other made up articles, including dress patterns.	
		6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC or RVC(40)
		6307.20	-Life-jackets and life-belts	CC or RVC(40)
		6307.90	-Other	CC or RVC(40)
	63.08	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.	CC or RVC(40)
	63.09	6309.00	Worn clothing and other worn articles.	WO
	63.10		Used or new rags, scrap twine cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
		6310.10	-Sorted	WO
		6310.90	-Other	WO
SECTION XII : FOOTWEAR, HEADGEAR, UMBRELLAS, SUN- UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR				
64			**Footwear, gaiters and the like; parts of such articles**	
	64.01		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6401.10	-Footwear incorporating a protective metal toe-cap	CTH or RVC(40)
			-Other footwear :	
		6401.92	--Covering the ankle but not covering the knee	CTH or RVC(40)
		6401.99	--Other	CTH or RVC(40)
	64.02		Other footwear with outer soles and uppers of rubber or plastics.	
			-Sports footwear :	
		6402.12	--Ski-boots, cross-country ski footwear and snowboard boots	CTH or RVC(40)
		6402.19	--Other	CTH or RVC(40)
		6402.20	-Footwear with upper straps or thongs assembled to the sole by means of plugs	CTH or RVC(40)
			-Other footwear :	
		6402.91	--Covering the ankle	CTH or RVC(40)
		6402.99	--Other	CTH or RVC(40)
	64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
			-Sports footwear :	
		6403.12	--Ski-boots, cross-country ski footwear and snowboard boots	CTH or RVC(40)
		6403.19	--Other	CTH or RVC(40)
		6403.20	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	CTH or RVC(40)
		6403.40	-Other footwear, incorporating a protective metal toe-cap	CTH or RVC(40)
			-Other footwear with outer soles of leather :	
		6403.51	--Covering the ankle	CTH or RVC(40)
		6403.59	--Other	CTH or RVC(40)
			-Other footwear :	
		6403.91	--Covering the ankle	CTH or RVC(40)
		6403.99	--Other	CTH or RVC(40)
	64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Footwear with outer soles of rubber or plastics :	
		6404.11	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	CTH or RVC(40)
		6404.19	--Other	CTH or RVC(40)
		6404.20	-Footwear with outer soles of leather or composition leather	CTH or RVC(40)
	64.05		Other footwear.	
		6405.10	-With uppers of leather or composition leather	CTH or RVC(40)
		6405.20	-With uppers of textile materials	CTH or RVC(40)
		6405.90	-Other	CTH or RVC(40)
	64.06		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	CTH or RVC(40)
		6406.20	-Outer soles and heels, of rubber or plastics	CTH or RVC(40)
		6406.90	-Other	CTH or RVC(40)
65			**Headgear and parts thereof**	
	65.01	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.	CTH or RVC(40)
	65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CTH or RVC(40)
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH or RVC(40)
	65.05	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.	CTH or RVC(40)
	65.06		Other headgear, whether or not lined or trimmed.	
		6506.10	-Safety headgear	CTH or RVC(40)
			-Other :	
		6506.91	-Of rubber or of plastics	CTH or RVC(40)
		6506.99	--Of other materials	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH or RVC(40)
66			**Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof**	
	66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
		6601.10	-Garden or similar umbrellas	CTH or RVC(40)
			-Other:	
		6601.91	--Having a telescopic shaft	CTH or RVC(40)
		6601.99	--Other	CTH or RVC(40)
	66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH or RVC(40)
	66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
		6603.20	-Umbrella frames, including frames mounted on shafts (sticks)	CTH or RVC(40)
		6603.90	-Other	CTH or RVC(40)
67			**Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair**	
	67.01	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 05.05 and worked quills and scapes).	CTH or RVC(40)
	67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
		6702.10	-Of plastics	CTH or RVC(40)
		6702.90	-Of other materials	CTH or RVC(40)
	67.03	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.	CTH or RVC(40)
	67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
			-Of synthetic textile materials	
		6704.11	-Complete wigs	CTH or RVC(40)
		6704.19	--Other	CTH or RVC(40)
		6704.20	-Of human hair	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6704.90	-Of other materials	CTH or RVC(40)
SECTION XIII : ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
68			**Articles of stone, plaster, cement, asbestos, mica or similar materials**	
	68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	CTH or RVC(40)
	68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; 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	CTH or RVC(40)
			-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
		6802.21	--Marble, travertine and alabaster	CTH or RVC(40)
		6802.23	--Granite	CTH or RVC(40)
		6802.29	--Other stone	CTH or RVC(40)
			--Other :	
		6802.91	--Marble, travertine and alabaster	CTH or RVC(40)
		6802.92	--Other calcareous stone	CTH or RVC(40)
		6802.93	--Granite	CTH or RVC(40)
		6802.99	--Other stone	CTH or RVC(40)
	68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	CTH or RVC(40)
	68.04		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	CTH or RVC(40)
			-Other millstones, grindstones, grinding wheels and the like:	
		6804.21	--Of agglomerated synthetic or natural diamond	CTH or RVC(40)
		6804.22	--Of other agglomerated abrasives or of ceramics	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6804.23	--Of natural stone	CTH or RVC(40)
		6804.30	-Hand sharpening or polishing stones	CTH or RVC(40)
	68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
		6805.10	-On a base of woven textile fabric only	CTH or RVC(40)
		6805.20	-On a base of paper or paperboard only	CTH or RVC(40)
		6805.30	-On a base of other materials	CTH or RVC(40)
	68.06		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 68.11 or 68.12 or of Chapter 69.	
		6806.10	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	CTH or RVC(40)
		6806.20	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	CTH or RVC(40)
		6806.90	-Other	CTH or RVC(40)
	68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
		6807.10	-In rolls	CTH or RVC(40)
		6807.90	-Other	CTH or RVC(40)
	68.08	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.	CTH or RVC(40)
	68.09		Articles of plaster or of compositions based on plaster.	
			-Boards, sheets, panels, tiles and similar articles, not ornamented:	
		6809.11	--Faced or reinforced with paper or paperboard only	CTH or RVC(40)
		6809.19	--Other	CTH or RVC(40)
		6809.90	-Other articles	CTH or RVC(40)
	68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
			-Tiles, flagstones, bricks and similar articles:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6810.11	--Building blocks and bricks	CTH or RVC(40)
		6810.19	--Other	CTH or RVC(40)
			-Other articles:	
		6810.91	--Prefabricated structural components for building or civil engineering	CTH or RVC(40)
		6810.99	--Other	CTH or RVC(40)
	68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
		6811.40	-Containing asbestos	CTH or RVC(40)
			-Not containing asbestos	
		6811.81	--Corrugated sheets	CTH or RVC(40)
		6811.82	--Other sheets, panels, tiles and similar articles	CTH or RVC(40)
		6811.89	--Other articles	CTH or RVC(40)
	68.12		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 68.11 or 68.13.	
		6812.80	-Of crocidolite	CTH or RVC(40)
			-Other:	
		6812.91	--Clothing, clothing accessories, footwear and headgear	CTH or RVC(40)
		6812.92	--Paper, millboard and felt	CTH or RVC(40)
		6812.93	--Compressed asbestos fibre jointing, in sheets or rolls	CTH or RVC(40)
		6812.99	--Other	CTH or RVC(40)
	68.13		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	CTH or RVC(40)
			-Not containing asbestos:	
		6813.81	--Brake linings and pads	CTH or RVC(40)
		6813.89	--Other	CTH or RVC(40)
	68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			other materials.	
		6814.10	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	CTH or RVC(40)
		6814.90	-Other	CTH or RVC(40)
	68.15		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	CTH or RVC(40)
		6815.20	-Articles of peat	CTH or RVC(40)
			-Other articles:	
		6815.91	--Containing magnesite, dolomite or chromite	CTH or RVC(40)
		6815.99	--Other	CTH or RVC(40)
69			**Ceramic products**	
	69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH or RVC(40)
	69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous 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 Cr2O3	CTH or RVC(40)
		6902.20	-Containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	CTH or RVC(40)
		6902.90	-Other	CTH or RVC(40)
	69.03		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	CTH or RVC(40)
		6903.20	-Containing by weight more than 50 % of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	CTH or RVC(40)
		6903.90	-Other	CTH or RVC(40)
	69.04		Ceramic building bricks, flooring blocks,	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			support or filler tiles and the like.	
		6904.10	-Building bricks	CTH or RVC(40)
		6904.90	-Other	CTH or RVC(40)
	69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
		6905.10	-Roofing tiles	CTH or RVC(40)
		6905.90	-Other	CTH or RVC(40)
	69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	CTH or RVC(40)
	69.07		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	CTH or RVC(40)
		6907.90	-Other	CTH or RVC(40)
	69.08		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	CTH or RVC(40)
		6908.90	-Other	CTH or RVC(40)
	69.09		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 articles of a kind used for the conveyance or packing of goods.	
			-Ceramic wares for laboratory, chemical or other technical uses:	
		6909.11	--Of porcelain or china	CTH or RVC(40)
		6909.12	--Articles having a hardness equivalent to 9 or more on the Mohs scale	CTH or RVC(40)
		6909.19	--Other	CTH or RVC(40)
		6909.90	-Other	CTH or RVC(40)
	69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6910.10	-Of porcelain or china	CTH or RVC(40)
		6910.90	-Other	CTH or RVC(40)
	69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
		6911.10	-Tableware and kitchenware	CTH or RVC(40)
		6911.90	-Other	CTH or RVC(40)
	69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH or RVC(40)
	69.13		Statuettes and other ornamental ceramic articles.	
		6913.10	-Of porcelain or china	CTH or RVC(40)
		6913.90	-Other	CTH or RVC(40)
	69.14		Other ceramic articles.	
		6914.10	-Of porcelain or china	CTH or RVC(40)
		6914.90	-Other	CTH or RVC(40)
70			**Glass and glassware**	
	70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.	CTH or RVC(40)
	70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
		7002.10	-Balls	CTH or RVC(40)
		7002.20	-Rods	CTH or RVC(40)
			-Tubes:	
		7002.31	--Of fused quartz or other fused silica	CTH or RVC(40)
		7002.32	--Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 ℃ to 300 ℃	CTH or RVC(40)
		7002.39	--Other	CTH or RVC(40)
	70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
			-Non-wired sheets	
		7003.12	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH or RVC(40)
		7003.19	--Other	CTH or RVC(40)
		7003.20	-Wired sheets	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7003.30	-Profiles	CTH or RVC(40)
	70.04		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	CTH or RVC(40)
		7004.90	-Other glass	CTH or RVC(40)
	70.05		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	CTH or RVC(40)
			-Other non-wired glass:	
		7005.21	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	CTH or RVC(40)
		7005.29	--Other	CTH or RVC(40)
		7005.30	-Wired glass	CTH or RVC(40)
	70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH or RVC(40)
	70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
			-Toughened (tempered) safety glass	
		7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or RVC(40)
		7007.19	--Other	CTH or RVC(40)
			-Laminated safety glass	
		7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or RVC(40)
		7007.29	--Other	CTH or RVC(40)
	70.08	7008.00	Multiple-walled insulating units of glass.	CTH or RVC(40)
	70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
		7009.10	-Rear-view mirrors for vehicles	CTH or RVC(40)
			-Other	
		7009.91	--Unframed	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7009.92	--Framed	CTH or RVC(40)
	70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
		7010.10	-Ampoules	CTH or RVC(40)
		7010.20	-Stoppers, lids and other closures	CTH or RVC(40)
		7010.90	-Other	CTH or RVC(40)
	70.11		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	CTH or RVC(40)
		7011.20	-For cathode-ray tubes	CTH or RVC(40)
		7011.90	-Other	CTH or RVC(40)
	70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
		7013.10	-Of glass-ceramics	CTH or RVC(40)
			-Stemware drinking glasses other than of glass-ceramics:	
		7013.22	--Of lead crystal	CTH or RVC(40)
		7013.28	--Other	CTH or RVC(40)
			-Other drinking glasses other than of glass-ceramics:	
		7013.33	--Of lead crystal	CTH or RVC(40)
		7013.37	--Other	CTH or RVC(40)
			-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
		7013.41	--Of lead crystal	CTH or RVC(40)
		7013.42	--Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 ℃ to 300 ℃	CTH or RVC(40)
		7013.49	--Other	CTH or RVC(40)
			-Other glassware	
		7013.91	--Of lead crystal	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7013.99	--Other	CTH or RVC(40)
	70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH or RVC(40)
	70.15		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	CTH or RVC(40)
		7015.90	-Other	CTH or RVC(40)
	70.16		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 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	CTH or RVC(40)
		7016.90	-Other	CTH or RVC(40)
	70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
		7017.10	-Of fused quartz or other fused silica	CTH or RVC(40)
		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 ℃ to 300 ℃	CTH or RVC(40)
		7017.90	-Other	CTH or RVC(40)
	70.18		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 ㎜ in diameter.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7018.10	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CTH or RVC(40)
		7018.20	-Glass microspheres not exceeding 1 ㎜ in diameter	CTH or RVC(40)
		7018.90	-Other	CTH or RVC(40)
	70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
			-Slivers, rovings, yarn and chopped strands:	
		7019.11	--Chopped strands, of a length of not more than 50 ㎜	CTH or RVC(40)
		7019.12	--Rovings	CTH or RVC(40)
		7019.19	--Other	CTH or RVC(40)
			-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
		7019.31	--Mats	CTH or RVC(40)
		7019.32	--Thin sheets (voiles)	CTH or RVC(40)
		7019.39	--Other	CTH or RVC(40)
		7019.40	-Woven fabrics of rovings	CTH or RVC(40)
			-Other woven fabrics:	
		7019.51	--Of a width not exceeding 30 cm	CTH or RVC(40)
		7019.52	--Of a width exceeding 30 cm, plain weave, weighing less than 250 g/㎡, of filaments measuring per single yarn not more than 136 tex	CTH or RVC(40)
		7019.59	--Other	CTH or RVC(40)
		7019.90	-Other	CTH or RVC(40)
	70.20	7020.00	Other articles of glass.	CTH or RVC(40)
SECTION X IV : NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN				
71			**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**	
	71.01		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
			-Cultured pearls:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7101.21	--Unworked	WO
		7101.22	--Worked	CTSH or RVC(40)
	71.02		Diamonds, whether or not worked, but not mounted or set.	
		7102.10	-Unsorted	CTSH or RVC(40)
			-Industrial:	
		7102.21	--Unworked or simply sawn, cleaved or bruted	CTSH or RVC(40)
		7102.29	--Other	CTSH or RVC(40)
			-Non-industrial:	
		7102.31	--Unworked or simply sawn, cleaved or bruted	CTSH or RVC(40)
		7102.39	--Other	CTSH or RVC(40)
	71.03		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.	
		7103.10	-Unworked or simply sawn or roughly shaped	CTSH or RVC(40)
			-Otherwise worked :	
		7103.91	--Rubies, sapphires and emeralds	CTSH or RVC(40)
		7103.99	--Other	CTSH or RVC(40)
	71.04		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	CTSH or RVC(40)
		7104.20	-Other, unworked or simply sawn or roughly shaped	CTSH or RVC(40)
		7104.90	-Other	CTSH or RVC(40)
	71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
		7105.10	-Of diamonds	CTH or RVC(40)
		7105.90	-Other	CTSH or RVC(40)
	71.06		Silver (including silver plated with gold or	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			platinum), unwrought or in semi-manufactured forms, or in powder form.	
		7106.10	-Powder	CTH or RVC(40)
			-Other	
		7106.91	--Unwrought	CTH or RVC(40)
		7106.92	--Semi-manufactured	CTH or RVC(40)
	71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CTH or RVC(40)
	71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
			-Non-monetary	
		7108.11	--Powder	CTH or RVC(40)
		7108.12	--Other unwrought forms	CTH or RVC(40)
		7108.13	--Other semi-manufactured forms	CTH or RVC(40)
		7108.20	-Monetary	CTH or RVC(40)
	71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CTH or RVC(40)
	71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
			-Platinum:	
		7110.11	--Unwrought or in powder form	CTH or RVC(40)
		7110.19	--Other	CTH or RVC(40)
			-Palladium:	
		7110.21	--Unwrought or in powder form	CTH or RVC(40)
		7110.29	--Other	CTH or RVC(40)
			-Rhodium:	
		7110.31	--Unwrought or in powder form	CTH or RVC(40)
		7110.39	--Other	CTH or RVC(40)
			-Iridium, osmium and ruthenium:	
		7110.41	--Unwrought or in powder form	CTH or RVC(40)
		7110.49	--Other	CTH or RVC(40)
	71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CTH or RVC(40)
	71.12		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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other	
		7112.91	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	CTH or RVC(40)
		7112.92	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	CTH or RVC(40)
		7112.99	--Other	CTH or RVC(40)
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
			-Of precious metal whether or not plated or clad with precious metal :	
		7113.11	--Of silver, whether or not plated or clad with other precious metal	CTSH or RVC(40)
		7113.19	--Of other precious metal, whether or not plated or clad with precious metal	CTH or RVC(40)
		7113.20	-Of base metal clad with precious metal	CTSH or RVC(40)
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
			-Of precious metal whether or not plated or clad with precious metal	
		7114.11	-Of silver, whether or not plated or clad with other precious metal	CTSH or RVC(40)
		7114.19	--Of other precious metal, whether or not plated or clad with precious metal	CTH or RVC(40)
		7114.20	-Of base metal clad with precious metal	CTSH or RVC(40)
	71.15		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	CTH or RVC(40)
		7115.90	Other	CTSH or RVC(40)
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
		7116.10	-Of natural or cultured pearls	CTSH or RVC(40)
		7116.20	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTSH or RVC(40)
	71.17		Imitation jewellery.	
			-Of base metal, whether or not plated with precious metal:	
		7117.11	--Cuff-links and studs	CTSH or RVC(40)
		7117.19	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7117.90	-Other	CTSH or RVC(40)
	71.18		Coin.	
		7118.10	-Coin (other than gold coin), not being legal tender	CTH or RVC(40)
		7118.90	-Other	CTH or RVC(40)
SECTION X V : BASE METALS AND ARTICLES OF BASE METAL				
72			**Iron and steel**	
	72.01		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	CTH or RVC(40)
		7201.20	-Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	CTH or RVC(40)
		7201.50	-Alloy pig iron; spiegeleisen	CTH or RVC(40)
	72.02		Ferro-alloys.	
			-Ferro-manganese:	
		7202.11	--Containing by weight more than 2 % of carbon	CTH or RVC(40)
		7202.19	--Other	CTH or RVC(40)
			-Ferro-silicon:	
		7202.21	--Containing by weight more than 55 % of silicon	CTH or RVC(40)
		7202.29	--Other	CTH or RVC(40)
		7202.30	-Ferro-silico-manganese	CTH or RVC(40)
			-Ferro-chromium:	
		7202.41	--Containing by weight more than 4 % of carbon	CTH or RVC(40)
		7202.49	--Other	CTH or RVC(40)
		7202.50	-Ferro-silico-chromium	CTH or RVC(40)
		7202.60	-Ferro-nickel	CTH or RVC(40)
		7202.70	-Ferro-molybdenum	CTH or RVC(40)
		7202.80	-Ferro-tungsten and ferro-silico-tungsten	CTH or RVC(40)
			-Other	
		7202.91	--Ferro-titanium and ferro-silico-titanium	CTH or RVC(40)
		7202.92	--Ferro-vanadium	CTH or RVC(40)
		7202.93	-Ferro-niobium	CTH or RVC(40)
		7202.99	--Other	CTH or RVC(40)
	72.03		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			similar forms.	
		7203.10	-Ferrous products obtained by direct reduction of iron ore	CTH or RVC(40)
		7203.90	-Other	CTH or RVC(40)
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
		7204.10	-Waste and scrap of cast iron	CTH or RVC(40)
			-Waste and scrap of alloy steel:	
		7204.21	--Of stainless steel	CTH or RVC(40)
		7204.29	--Other	CTH or RVC(40)
		7204.30	-Waste and scrap of tinned iron or steel	CTH or RVC(40)
			-Other waste and scrap :	
		7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	CTH or RVC(40)
		7204.49	--Other	CTH or RVC(40)
		7204.50	-Remelting scrap ingots	CTH or RVC(40)
	72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
		7205.10	-Granules	CTH or RVC(40)
			-Powders:	
		7205.21	--Of alloy steel	CTH or RVC(40)
		7205.29	--Other	CTH or RVC(40)
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
		7206.10	-Ingots	CTH or RVC(40)
		7206.90	-Other	CTH or RVC(40)
	72.07		Semi-finished products of iron or non-alloy steel.	
			-Containing by weight less than 0.25 % of carbon:	
		7207.11	--Of rectangular (including square) cross-section, the width measuring less than twice the thickness	CTH or RVC(40)
		7207.12	--Other, of rectangular (other than square) cross-section	CTH or RVC(40)
		7207.19	--Other	CTH or RVC(40)
		7207.20	-Containing by weight 0.25 % or more of carbon	CTH or RVC(40)
	72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 ㎜ or more, hot-	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			rolled, not clad, plated or coated.	
		7208.10	-In coils, not further worked than hot-rolled, with patterns in relief	CTH or RVC(40)
			-Other, in coils, not further worked than hot-rolled, pickled:	
		7208.25	--Of a thickness of 4.75 mm or more	CTH or RVC(40)
		7208.26	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(40)
		7208.27	--Of a thickness of less than 3 mm	CTH or RVC(40)
			-Other, in coils, not further worked than hot-rolled:	
		7208.36	-Of a thickness exceeding 10 mm	CTH or RVC(40)
		7208.37	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(40)
		7208.38	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(40)
		7208.39	--Of a thickness of less than 3 mm	CTH or RVC(40)
		7208.40	-Not in coils, not further worked than hot-rolled, with patterns in relief	CTH or RVC(40)
			-Other, not in coils, not further worked than hot-rolled:	
		7208.51	-Of a thickness exceeding 10 mm	CTH or RVC(40)
		7208.52	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(40)
		7208.53	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(40)
		7208.54	--Of a thickness of less than 3 mm	CTH or RVC(40)
		7208.90	-Other	CTH or RVC(40)
	72.09		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.	
			-In coils, not further worked than cold-rolled (cold-reduced):	
		7209.15	--Of a thickness of 3 mm or more	CTH or RVC(40)
		7209.16	--Of a thickness exceeding 1 mm but less than 3 mm	CTH or RVC(40)

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		7209.17	--Of a thickness of 0.5 ㎜ or more but not exceeding 1 ㎜	CTH or RVC(40)
		7209.18	--Of a thickness of less than 0.5 ㎜	CTH or RVC(40)
			-Not in coils, not further worked than cold-rolled (cold-reduced):	
		7209.25	--Of a thickness of 3 ㎜ or more	CTH or RVC(40)
		7209.26	--Of a thickness exceeding 1 ㎜ but less than 3 ㎜	CTH or RVC(40)
		7209.27	--Of a thickness of 0.5 ㎜ or more but not exceeding 1 ㎜	CTH or RVC(40)
		7209.28	--Of a thickness of less than 0.5 ㎜	CTH or RVC(40)
		7209.90	-Other	CTH or RVC(40)
	72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 ㎜ or more, clad, plated or coated.	
			-Plated or coated with tin :	
		7210.11	--Of a thickness of 0.5 ㎜ or more	CTH or RVC(40)
		7210.12	--Of a thickness of less than 0.5 ㎜	CTH or RVC(40)
		7210.20	-Plated or coated with lead, including terne-plate	CTH or RVC(40)
		7210.30	-Electrolytically plated or coated with zinc	CTH or RVC(40)
			-Otherwise plated or coated with zinc :	
		7210.41	--Corrugated	CTH or RVC(40)
		7210.49	--Other	CTH or RVC(40)
		7210.50	-Plated or coated with chromium oxides or with chromium and chromium oxides	CTH or RVC(40)
			-Plated or coated with aluminium :	
		7210.61	--Plated or coated with aluminium-zinc alloys	CTH or RVC(40)
		7210.69	--Other	CTH or RVC(40)
		7210.70	-Painted, varnished or coated with plastics	CTH or RVC(40)
		7210.90	-Other	CTH or RVC(40)
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 ㎜, not clad, plated or coated.	
			-Not further worked than hot-rolled :	
		7211.13	--Rolled on four faces or in a closed box pass, of a width exceeding 150 ㎜ and a	CTH or RVC(40)

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			thickness of not less than 4 ㎜, not in coils and without patterns in relief	
		7211.14	--Other, of a thickness of 4.75 ㎜ or more	CTH or RVC(40)
		7211.19	--Other	CTH or RVC(40)
			-Not further worked than cold-rolled (cold-reduced) :	
		7211.23	--Containing by weight less than 0.25 % of carbon	CTH or RVC(40)
		7211.29	--Other	CTH or RVC(40)
		7211.90	--Other	CTH or RVC(40)
	72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 ㎜, clad, plated or coated.	
		7212.10	-Plated or coated with tin	CTH or RVC(40)
		7212.20	-Electrolytically plated or coated with zinc	CTH or RVC(40)
		7212.30	-Otherwise plated or coated with zinc	CTH or RVC(40)
		7212.40	-Painted, varnished or coated with plastics	CTH or RVC(40)
		7212.50	-Otherwise plated or coated	CTH or RVC(40)
		7212.60	-Clad	CTH or RVC(40)
	72.13		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	CTH or RVC(40)
		7213.20	-Other, of free-cutting steel	CTH or RVC(40)
			-Other:	
		7213.91	--Of circular cross-section measuring less than 14 ㎜ in diameter	CTH or RVC(40)
		7213.99	--Other	CTH or RVC(40)
	72.14		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	CTH or RVC(40)
		7214.20	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH or RVC(40)
		7214.30	-Other, of free-cutting steel	CTH or RVC(40)
			Other	
		7214.91	--Of rectangular (other than square) cross-section	CTH or RVC(40)

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		7214.99	--Other	CTH or RVC(40)
	72.15		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	CTH or RVC(40)
		7215.50	-Other, not further worked than cold-formed or cold-finished	CTH or RVC(40)
		7215.90	-Other	CTH or RVC(40)
	72.16		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	CTH or RVC(40)
			-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	
		7216.21	--L sections	CTH or RVC(40)
		7216.22	--T sections	CTH or RVC(40)
			-U, I or H sections not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	
		7216.31	--U sections	CTH or RVC(40)
		7216.32	--I sections	CTH or RVC(40)
		7216.33	--H sections	CTH or RVC(40)
		7216.40	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	CTH or RVC(40)
		7216.50	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	CTH or RVC(40)
			-Angles, shapes and sections, not further worked than cold-formed or cold-finished :	
		7216.61	--Obtained from flat-rolled products	CTH or RVC(40)
		7216.69	--Other	CTH or RVC(40)
			-Other	
		7216.91	-Cold-formed or cold-finished from flat-rolled products	CTH or RVC(40)
		7216.99	--Other	CTH or RVC(40)
	72.17		Wire of iron or non-alloy steel.	
		7217.10	-Not plated or coated, whether or not polished	CTH or RVC(40)
		7217.20	-Plated or coated with zinc	CTH or RVC(40)
		7217.30	-Plated or coated with other base metals	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7217.90	-Other	CTH or RVC(40)
	72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
		7218.10	-Ingots and other primary forms	CTH or RVC(40)
			-Other:	
		7218.91	--Of rectangular (other than square) cross-section	CTH or RVC(40)
		7218.99	--Other	CTH or RVC(40)
	72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.	
			-Not further worked than hot-rolled, in coils :	
		7219.11	--Of a thickness exceeding 10 mm	CTH or RVC(40)
		7219.12	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(40)
		7219.13	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(40)
		7219.14	--Of a thickness of less than 3 mm	CTH or RVC(40)
			-Not further worked than hot-rolled, not in coils :	
		7219.21	--Of a thickness exceeding 10 mm	CTH or RVC(40)
		7219.22	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(40)
		7219.23	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(40)
		7219.24	--Of a thickness of less than 3 mm	CTH or RVC(40)
			-Not further worked than cold-rolled (cold-reduced):	
		7219.31	--Of a thickness of 4.75 mm or more	CTSH or RVC(40)
		7219.32	--Of a thickness of 3 mm or more but less than 4.75 mm	CTSH or RVC(40)
		7219.33	--Of a thickness exceeding 1 mm but less than 3 mm	CTSH or RVC(40)
		7219.34	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTSH or RVC(40)
		7219.35	--Of a thickness of less than 0.5 mm	CTSH or RVC(40)
		7219.90	-Other	CTSH or RVC(40)
	72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Not further worked than hot-rolled :	
		7220.11	--Of a thickness of 4.75 ㎜ or more	CTH, except from Heading 72.19; or RVC(40)
		7220.12	--Of a thickness of less than 4.75 ㎜	CTH, except from Heading 72.19; or RVC(40)
		7220.20	-Not further worked than cold-rolled (cold-reduced)	CTH or RVC(40)
		7220.90	-Other	CTH or RVC(40)
	72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH or RVC(40)
	72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
			-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
		7222.11	--Of circular cross-section	CTH or RVC(40)
		7222.19	--Other	CTH or RVC(40)
		7222.20	-Bars and rods, not further worked than cold-formed or cold-finished	CTH or RVC(40)
		7222.30	-Other bars and rods	CTH or RVC(40)
		7222.40	-Angles, shapes and sections	CTH or RVC(40)
	72.23	7223.00	Wire of stainless steel.	CTH or RVC(40)
	72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
		7224.10	-Ingots and other primary forms	CTH or RVC(40)
		7224.90	-Other	CTH or RVC(40)
	72.25		Flat-rolled products of other alloy steel, of a width of 600 ㎜ or more.	
			-Of silicon-electrical steel :	
		7225.11	--Grain-oriented	CTH or RVC(40)
		7225.19	--Other	CTH or RVC(40)
		7225.30	-Other, not further worked than hot-rolled, in coils	CTH or RVC(40)
		7225.40	-Other, not further worked than hot-rolled, not in coils	CTH or RVC(40)
		7225.50	-Other, not further worked than cold-rolled (cold-reduced)	CTH or RVC(40)
			-Other :	
		7225.91	--Electrolytically plated or coated with zinc	CTH or RVC(40)
		7225.92	--Otherwise plated or coated with zinc	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7225.99	--Other	CTH or RVC(40)
	72.26		Flat-rolled products of other alloy steel, of a width of less than 600 ㎜.	
			-Of silicon-electrical steel :	
		7226.11	--Grain-oriented	CTH or RVC(40)
		7226.19	--Other	CTH or RVC(40)
		7226.20	--Of high speed steel	CTH or RVC(40)
			-Other	
		7226.91	--Not further worked than hot-rolled	CTH or RVC(40)
		7226.92	--Not further worked than cold-rolled (cold-reduced)	CTH or RVC(40)
		7226.99	--Other	CTH or RVC(40)
	72.27		Bars and rods, hot-roleed, in irregularly wound coils, of other alloy steel.	
		7227.10	-Of high speed steel	CTH or RVC(40)
		7227.20	-Of silico-manganese steel	CTH or RVC(40)
		7227.90	-Other	CTH or RVC(40)
	72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
		7228.10	-Bars and rods, of high speed steel	CTH or RVC(40)
		7228.20	-Bars and rods, of silico-manganese steel	CTH or RVC(40)
		7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	CTH or RVC(40)
		7228.40	-Other bars and rods, not further worked than forged	CTH or RVC(40)
		7228.50	-Other bars and rods, not further worked than cold-formed or cold-finished	CTH or RVC(40)
		7228.60	-Other bars and rods	CTH or RVC(40)
		7228.70	-Angles, shapes and sections	CTH or RVC(40)
		7228.80	-Hollow drill bars and rods	CTH or RVC(40)
	72.29		Wire of other alloy steel.	
		7229.20	-Of silico-manganese steel	CTH or RVC(40)
		7229.90	-Other	CTH or RVC(40)
73			**Articles of iron or steel**	
	73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7301.10	-Sheet piling	CTH or RVC(40)
		7301.20	-Angles, shapes and sections	CTH or RVC(40)
	73.02		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	CTH or RVC(40)
		7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	CTH or RVC(40)
		7302.40	-Fish-plates and sole plates	CTH or RVC(40)
		7302.90	-Other	CTH or RVC(40)
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	CTH or RVC(40)
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7304.11	Of stainless steel	CTH or RVC(40)
		7304.19	--Other	CTH or RVC(40)
			-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	
		7304.22	--Drill pipe of stainless steel	CTH or RVC(40)
		7304.23	--Other drill pipe	CTH or RVC(40)
		7304.24	--Other, of stainless steel	CTH or RVC(40)
		7304.29	--Other	CTH or RVC(40)
			--Other, of circular cross-section, of iron or non-alloy steel :	
		7304.31	--Cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(40)
		7304.39	--Other	CTH or RVC(40)
			-Other, of circular cross-section, of stainless steel :	
		7304.41	--Cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(40)
		7304.49	--Other	CTH or RVC(40)
			-Other, of circular cross-section, of other alloy steel :	
		7304.51	--Cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(40)

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		7304.59	--other	CTH or RVC(40)
		7304.90	-Other	CTH or RVC(40)
	73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 ㎜, of iron or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7305.11	--Longitudinally submerged arc welded	CTH or RVC(40)
		7305.12	--Other, longitudinally welded	CTH or RVC(40)
		7305.19	--Other	CTH or RVC(40)
		7305.20	-Casing of a kind used in drilling for oil or gas	CTH or RVC(40)
			-Other, welded :	
		7305.31	--Longitudinally welded	CTH or RVC(40)
		7305.39	--Other	CTH or RVC(40)
		7305.90	-Other	CTH or RVC(40)
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7306.11	Welded, of stainless steel	CTH or RVC(40)
		7306.19	--Other	CTH or RVC(40)
			-Casing and tubing of a kind used in drilling for oil or gas:	
		7306.21	--Welded, of stainless steel	CTH or RVC(40)
		7306.29	--Other	CTH or RVC(40)
		7306.30	-Other, welded, of circular cross-section, of iron or non-alloy steel	CTH or RVC(40)
		7306.40	-Other, welded, of circular cross-section, of stainless steel	CTH or RVC(40)
		7306.50	-Other, welded, of circular cross-section, of other alloy steel	CTH or RVC(40)
			-Other, welded, of non-circular cross-section	
		7306.61	--Of square or rectangular cross-section	CTH or RVC(40)
		7306.69	--Of other non-circular cross-section	CTH or RVC(40)
		7306.90	-Other	CTH or RVC(40)
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
			-Cast fittings:	
		7307.11	--Of non-malleable cast iron	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7307.19	--Other	CTH or RVC(40)
			-Other. Of stainless steel:	
		7307.21	--Flanges	CTH or RVC(40)
		7307.22	--Threaded elbows, bends and sleeves	CTH or RVC(40)
		7307.23	--Butt welding fittings	CTH or RVC(40)
		7307.29	--Other	CTH or RVC(40)
			-Other	
		7307.91	--Flanges	CTH or RVC(40)
		7307.92	--Threaded elbows, bends and sleeves	CTH or RVC(40)
		7307.93	--Butt welding fittings	CTH or RVC(40)
		7307.99	--Other	CTH or RVC(40)
	73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
		7308.10	-Bridges and bridge-sections	CTH or RVC(40)
		7308.20	-Towers and lattice masts	CTH or RVC(40)
		7308.30	-Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
		7308.40	-Equipment for scaffolding, shuttering, propping or pitpropping	CTH or RVC(40)
		7308.90	-Other	CTH or RVC(40)
	73.09	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.	CTH or RVC(40)
	73.10		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	CTH or RVC(40)
			-Of a capacity of less than 50 l	
		7310.21	--Cans which are to be closed by soldering or crimping	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7310.29	--Other	CTH or RVC(40)
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	CTH or RVC(40)
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
		7312.10	-Stranded wire, ropes and cables	CTH or RVC(40)
		7312.90	-Other	CTH or RVC(40)
	73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH or RVC(40)
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
			-Woven cloth:	
		7314.12	--Endless bands for machinery, of stainless steel	CTH or RVC(40)
		7314.14	--Other woven cloth, of stainless steel	CTH or RVC(40)
		7314.19	--Other	CTH or RVC(40)
		7314.20	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 ㎜ or more and having a mesh size of 100 ㎠ or more	CTH or RVC(40)
			Other grill, netting and fencing, welded at the intersection:	
		7314.31	--Plated or coated with zinc	CTH or RVC(40)
		7314.39	--Other	CTH or RVC(40)
			-Other cloth, grill, netting and fencing:	
		7314.41	--Plated or coated with zinc	CTH or RVC(40)
		7314.42	--Coated with plastics	CTH or RVC(40)
		7314.49	--Other	CTH or RVC(40)
		7314.50	-Expanded metal	CTH or RVC(40)
	73.15		Chain and parts thereof, of iron or steel.	
			-Articulated link chain and parts thereof:	
		7315.11	--Roller chain	CTH or RVC(40)
		7315.12	--Other chain	CTH or RVC(40)
		7315.19	--Parts	CTH or RVC(40)
		7315.20	-Skid chain	CTH or RVC(40)
			-Other chain :	
		7315.81	--Stud-link	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7315.82	--Other, welded link	CTH or RVC(40)
		7315.89	--Other	CTH or RVC(40)
		7315.90	-Other parts	CTH or RVC(40)
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	CTH or RVC(40)
	73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH or RVC(40)
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
			-Threaded articles	
		7318.11	--Coach screws	CTH or RVC(40)
		7318.12	--Other wood screws	CTH or RVC(40)
		7318.13	--Screw hooks and screw rings	CTH or RVC(40)
		7318.14	--Self-tapping screws	CTH or RVC(40)
		7318.15	--Other screws and bolts, whether or not with their nuts or washers	CTH or RVC(40)
		7318.16	--Nuts	CTH or RVC(40)
		7318.19	--Other	CTH or RVC(40)
			-Non-threaded articles :	
		7318.21	--Spring washers and other lock washers	CTH or RVC(40)
		7318.22	--Other washers	CTH or RVC(40)
		7318.23	--Rivets	CTH or RVC(40)
		7318.24	--Cotters and cotter-pins	CTH or RVC(40)
		7318.29	--Other	CTH or RVC(40)
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
		7319.40	-Safety pins and other pins	CTH or RVC(40)
		7319.90	-Other	CTH or RVC(40)
	73.20		Springs and leaves for springs, of iron or steel.	
		7320.10	-Leaf-springs and leaves therefor	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7320.20	-Helical springs	CTH or RVC(40)
		7320.90	-Other	CTH or RVC(40)
	73.21		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.	
			-Cooking appliances and plate warmers:	
		7321.11	--For gas fuel or for both gas and other fuels	CTH or RVC(40)
		7321.12	--For liquid fuel	CTH or RVC(40)
		7321.19	--Other, including appliances for solid fuel	CTH or RVC(40)
			-Other appliances:	
		7321.81	--For gas fuel or for both gas and other fuels	CTH or RVC(40)
		7321.82	--For liquid fuel	CTH or RVC(40)
		7321.89	--Other, including appliances for solid fuel	CTH or RVC(40)
		7321.90	-Parts	CTH or RVC(40)
	73.22		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.	
			Radiators and parts thereof:	
		7322.11	--Of cast iron	CTH or RVC(40)
		7322.19	--Other	CTH or RVC(40)
		7322.90	-Other	CTH or RVC(40)
	73.23		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	CTH or RVC(40)
			-Other:	
		7323.91	--Of cast iron, not enamelled	CTH or RVC(40)
		7323.92	--Of cast iron, enamelled	CTH or RVC(40)
		7323.93	--Of stainless steel	CTH or RVC(40)
		7323.94	--Of iron (other than cast iron) or steel, enamelled	CTH or RVC(40)
		7323.99	--Other	CTH or RVC(40)
	73.24		Sanitary ware and parts thereof, of iron or steel.	
		7324.10	Sinks and wash basins, of stainless steel	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Baths	
		7324.21	--Of cast iron, whether or not enamelled	CTH or RVC(40)
		7324.29	--Other	CTH or RVC(40)
		7324.90	-Other, including parts	CTH or RVC(40)
	73.25		Other cast articles of iron or steel.	
		7325.10	-Of non-malleable cast iron	CTH or RVC(40)
			-Other:	
		7325.91	--Grinding balls and similar articles for mills	CTH or RVC(40)
		7325.99	--Other	CTH or RVC(40)
	73.26		Other articles of iron or steel.	
			-Forged or stamped, but not further worked:	
		7326.11	--Grinding balls and similar articles for mills	CTH or RVC(40)
		7326.19	--Other	CTH or RVC(40)
		7326.20	-Articles of iron or steel wire	CTH or RVC(40)
		7326.90	-Other	CTH or RVC(40)
74			**Copper and articles thereof**	
	74.01	7401.00	Copper mattes; cement copper (precipitated copper).	CTH or RVC(40)
	74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.	CTH or RVC(40)
	74.03		Refined copper and copper alloys, unwrought.	
			-Refined copper :	
		7403.11	--Cathodes and sections of cathodes	CTH or RVC(40)
		7403.12	--Wire-bars	CTH or RVC(40)
		7403.13	--Billets	CTH or RVC(40)
		7403.19	--Other	CTH or RVC(40)
			-Copper alloys :	
		7403.21	--Copper-zinc base alloys (brass)	CTH or RVC(40)
		7403.22	--Copper-tin base alloys (bronze)	CTH or RVC(40)
		7403.29	--Other copper alloys (other than master alloys of heading 74.05)	CTH or RVC(40)
	74.04	7404.00	Copper waste and scrap.	CTH or RVC(40)
	74.05	7405.00	Master alloys of copper.	CTH or RVC(40)
	74.06		Copper powders and flakes.	
		7406.10	-Powders of non-lamellar structure	CTH or RVC(40)
		7406.20	-Powders of lamellar structure; flakes	CTH or RVC(40)
	74.07		Copper bars, rods and profiles.	
		7407.10	-Of refined copper	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of copper alloys:	
		7407.21	--Of copper-zinc base alloys (brass)	CTH or RVC(40)
		7407.29	--Other	CTH or RVC(40)
	74.08		Copper wire.	
			Of refined copper:	
		7408.11	--Of which the maximum cross-sectional dimension exceeds 6 ㎜	CTH, except from Heading 74.07; or RVC(40)
		7408.19	--Other	CTH, except from Heading 74.07; or RVC(40)
			-Of copper alloys:	
		7408.21	--Of copper-zinc base alloys (brass)	CTH, except from Heading 74.07; or RVC(40)
		7408.22	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH, except from Heading 74.07; or RVC(40)
		7408.29	--Other	CTH, except from Heading 74.07; or RVC(40)
	74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 ㎜.	
			-Of refined copper	
		7409.11	--In coils	CTH or RVC(40)
		7409.19	--Other	CTH or RVC(40)
			-Of copper-zinc base alloys (brass)	
		7409.21	--In coils	CTH or RVC(40)
		7409.29	--Other	CTH or RVC(40)
			-Of copper-tin base alloys (bronze)	
		7409.31	--In coils	CTH or RVC(40)
		7409.39	--Other	CTH or RVC(40)
		7409.40	-Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or RVC(40)
		7409.90	-Of other copper alloys	CTH or RVC(40)
	74.10		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 ㎜.	
			-Not backed:	
		7410.11	--Of refined copper	CTH or RVC(40)
		7410.12	--Of copper alloys	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Backed:	
		7410.21	--Of refined copper	CTH or RVC(40)
		7410.22	--Of copper alloys	CTH or RVC(40)
	74.11		Copper tubes and pipes.	
		7411.10	-Of refined copper	CTH or RVC(40)
			-Of copper alloys:	
		7411.21	--Of copper-zinc base alloys (brass)	CTH or RVC(40)
		7411.22	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or RVC(40)
		7411.29	--Other	CTH or RVC(40)
	74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
		7412.10	-Of refined copper	CTH or RVC(40)
		7412.20	-Of copper alloys	CTH or RVC(40)
	74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH, except from Heading 74.08; or RVC(40)
	74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
		7415.10	-Nails and tacks, drawing pins, staples and similar articles	CTH or RVC(40)
			-Other articles, not threaded:	
		7415.21	--Washers (including spring washers)	CTH or RVC(40)
		7415.29	--Other	CTH or RVC(40)
			-Other threaded articles:	
		7415.33	--screws; bolts and nuts	CTH or RVC(40)
		7415.39	--Other	CTH or RVC(40)
	74.18		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	CTH or RVC(40)
		7418.20	-Sanitary ware and parts thereof	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	74.19		Other articles of copper.	
		7419.10	-Chain and parts thereof	CTH or RVC(40)
			-Other :	
		7419.91	--Cast, moulded, stamped or forged, but not further worked	CTH or RVC(40)
		7419.99	--Other	CTH or RVC(40)
75			**Nickel and articles thereof**	
	75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
		7501.10	-Nickel mattes	CTH or RVC(40)
		7501.20	-Nickel oxide sinters and other intermediate products of nickel metallurgy	CTH or RVC(40)
	75.02		Unwrought nickel.	
		7502.10	-Nickel, not alloyed	CTH or RVC(40)
		7502.20	-Nickel alloys	CTH or RVC(40)
	75.03	7503.00	Nickel waste and scrap.	CTH or RVC(40)
	75.04	7504.00	Nickel powders and flakes.	CTH or RVC(40)
	75.05		Nickel bars, rods, profiles and wire.	
			-Bars, rods and profiles	
		7505.11	--Of nickel, not alloyed	CTH or RVC(40)
		7505.12	--Of nickel alloys	CTH or RVC(40)
			-Wire	
		7505.21	--Of nickel, not alloyed	CTH or RVC(40)
		7505.22	--Of nickel alloys	CTH or RVC(40)
	75.06		Nickel plates, sheets, strip and foil.	
		7506.10	-Of nickel, not alloyed	CTH or RVC(40)
		7506.20	-Of nickel alloys	CTH or RVC(40)
	75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
			-Tubes and pipes :	
		7507.11	--Of nickel, not alloyed	CTH or RVC(40)
		7507.12	--Of nickel alloys	CTSH or RVC(40)
		7507.20	-Tube or pipe fittings	CTSH or RVC(40)
	75.08		Other articles of nickel.	
		7508.10	-Cloth, grill and netting, of nickel wire	CTSH or RVC(40)
		7508.90	-Other	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
76			**Aluminium and articles thereof**	
	76.01		Unwrought aluminium.	
		7601.10	-Aluminium, not alloyed	CTH or RVC(40)
		7601.20	-Aluminium alloys	CTH or RVC(40)
	76.02	7602.00	Aluminium waste and scrap.	CTH or RVC(40)
	76.03		Aluminium powders and flakes.	
		7603.10	-Powders of non-lamellar structure	CTH or RVC(40)
		7603.20	-Powders of lamellar structure; flakes	CTH or RVC(40)
	76.04		Aluminium bars, rods and profiles.	
		7604.10	-Of aluminium, not alloyed	CTH or RVC(40)
			-Aluminium alloys	
		7604.21	--Hollow profiles	CTH or RVC(40)
		7604.29	--Other	CTH or RVC(40)
	76.05		Aluminium wire.	
			-Of aluminium, not alloyed:	
		7605.11	--Of which the maximum cross-sectional dimension exceeds 7 ㎜	CTH, except from Heading 76.04; or RVC(40)
		7605.19	--Other	CTH, except from Heading 76.04; or RVC(40)
			-Of aluminium alloys:	
		7605.21	--Of which the maximum cross-sectional dimension exceeds 7 ㎜	CTH, except from Heading 76.04; or RVC(40)
		7605.29	--Other	CTH, except from Heading 76.04; or RVC(40)
	76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 ㎜.	
			-Rectangular (including square):	
		7606.11	--Of aluminium, not alloyed	CTH or RVC(40)
		7606.12	--Of aluminium alloys	CTH or RVC(40)
			-Other:	
		7606.91	--Of aluminium, not alloyed	CTH or RVC(40)
		7606.92	--Of aluminium alloys	CTH or RVC(40)
	76.07		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 ㎜.	
			-Not backed:	
		7607.11	--Rolled but not further worked	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7607.19	--Other	CTH or RVC(40)
		7607.20	-Backed	CTH or RVC(40)
	76.08		Aluminium tubes and pipes.	
		7608.10	-Of aluminium, not alloyed	CTH or RVC(40)
		7608.20	-Of aluminium alloys	CTH or RVC(40)
	76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH or RVC(40)
	76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
		7610.10	-Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
		7610.90	-Other	CTH or RVC(40)
	76.11	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.	CTH or RVC(40)
	76.12		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	CTH or RVC(40)
		7612.90	-Other	CTH or RVC(40)
	76.13	7613.00	Aluminium containers for compressed or liquefied gas.	CTH or RVC(40)
	76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
		7614.10	-With steel core	CTH, except from Heading 76.05; or RVC(40)
		7614.90	-Other	CTH, except from Heading 76.05; or RVC(40)
	76.15		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			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	CTH or RVC(40)
		7615.20	-Sanitary ware and parts thereof	CTH or RVC(40)
	76.16		Other articles of aluminium.	
		7616.10	-Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH or RVC(40)
			-Other	
		7616.91	--Cloth, grill, netting and fencing, of aluminium wire	CTH or RVC(40)
		7616.99	--Other	CTH or RVC(40)
78			**Lead and articles thereof**	
	78.01		Unwrought lead.	
		7801.10	-Refined lead	CTH or RVC(40)
			-Other :	
		7801.91	--Containing by weight antimony as the principal other element	CTH or RVC(40)
		7801.99	--Other	CTH or RVC(40)
	78.02	7802.00	Lead waste and scrap.	CTH or RVC(40)
	78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
			-Plates, sheets, strip and foil:	
		7804.11	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 ㎜	CTH or RVC(40)
		7804.19	--Other	CTH or RVC(40)
		7804.20	-Powders and flakes	CTH or RVC(40)
	78.06	7806.00	Other articles of lead.	CTH or RVC(40)
79			**Zinc and articles thereof**	
	79.01		Unwrought zinc.	
			-Zinc, not alloyed:	
		7901.11	--Containing by weight 99.99 % or more of zinc	CTH or RVC(40)
		7901.12	--Containing by weight less than 99.99 % of zinc	CTH or RVC(40)
		7901.20	-Zinc alloys	CTH or RVC(40)

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	79.02	7902.00	Zinc waste and scrap.	CTH or RVC(40)
	79.03		Zinc dust, powders and flakes.	
		7903.10	-Zinc Dust	CTH or RVC(40)
		7903.90	-Other	CTH or RVC(40)
	79.04	7904.00	Zinc bars, rods, profiles and wire.	CTH or RVC(40)
	79.05	7905.00	Zinc plates, sheets, strip and foil.	CTH or RVC(40)
	79.07	7907.00	Other articles of zinc.	CTH or RVC(40)
80			**Tin and articles thereof**	
	80.01		Unwrought tin.	
		8001.10	-Tin, not alloyed	CTH or RVC(40)
		8001.20	-Tin alloys	CTH or RVC(40)
	80.02	8002.00	Tin waste and scrap.	CTH or RVC(40)
	80.03	8003.00	Tin bars, rods, profiles and wire.	CTH or RVC(40)
	80.07	8007.00	Other articles of tin.	CTH or RVC(40)
81			**Other base metals; cermets; articles thereof**	
	81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
		8101.10	-Powders	CTH or RVC(40)
			-Other:	
		8101.94	--Unwrought tungsten, including bars and rods obtained simply by sintering	CTH or RVC(40)
		8101.96	--Wire	CTH or RVC(40)
		8101.97	--Waste and scrap	CTH or RVC(40)
		8101.99	-Other	CTH or RVC(40)
	81.02		Molybdenum and articles thereof, including waste and scrap.	
		8102.10	-Powders	CTH or RVC(40)
			-Other:	
		8102.94	--Unwrought molybdenum, including bars and rods obtained simply by sintering	CTH or RVC(40)
		8102.95	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTH or RVC(40)
		8102.96	--Wire	CTH or RVC(40)
		8102.97	--Waste and scrap	CTH or RVC(40)
		8102.99	-Other	CTH or RVC(40)
	81.03		Tantalum and articles thereof, including waste and scrap.	

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		8103.20	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTH or RVC(40)
		8103.30	-Waste and scrap	CTH or RVC(40)
		8103.90	-Other	CTH or RVC(40)
	81.04		Magnesium and articles thereof, including waste and scrap.	
			-Unwrought magnesium:	
		8104.11	--Containing at least 99.8 % by weight of magnesium	CTH or RVC(40)
		8104.19	--Other	CTH or RVC(40)
		8104.20	-Waste and scrap	CTH or RVC(40)
		8104.30	-Raspings, turnings and granules, graded according to size; powders	CTSH or RVC(40)
		8104.90	-Other	CTSH or RVC(40)
	81.05		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	CTH or RVC(40)
		8105.30	-Waste and scrap	CTH or RVC(40)
		8105.90	-Other	CTH or RVC(40)
	81.06	8106.00	Bismuth and articles thereof, including waste and scrap.	CTH or RVC(40)
	81.07		Cadmium and articles thereof, including waste and scrap.	
		8107.20	-Unwrought cadmium; powders	CTH or RVC(40)
		8107.30	-Waste and scrap	CTH or RVC(40)
		8107.90	-Other	CTH or RVC(40)
	81.08		Titanium and articles thereof, including waste and scrap.	
		8108.20	-Unwrought titanium; powders	CTH or RVC(40)
		8108.30	-Waste and scrap	CTH or RVC(40)
		8108.90	-Other	CTH or RVC(40)
	81.09		Zirconium and articles thereof, including waste and scrap.	
		8109.20	-Unwrought zirconium; powders	CTH or RVC(40)
		8109.30	-Waste and scrap	CTH or RVC(40)
		8109.90	-Other	CTH or RVC(40)
	81.10		Antimony and articles thereof, including	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			waste and scrap.	
		8110.10	-Unwrought antimony; powders	CTH or RVC(40)
		8110.20	-Waste and scrap	CTH or RVC(40)
		8110.90	-Other	CTH or RVC(40)
	81.11	8111.00	Manganese and articles thereof, including waste and scrap.	CTH or RVC(40)
	81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
			-Beryllium:	
		8112.12	--Unwrought; powders	CTH or RVC(40)
		8112.13	--Waste and scrap	CTH or RVC(40)
		8112.19	--Other	CTH or RVC(40)
			-Chromium:	
		8112.21	--Unwrought; powders	CTH or RVC(40)
		8112.22	--Waste and scrap	CTH or RVC(40)
		8112.29	--Other	CTH or RVC(40)
			-Thallium:	
		8112.51	--Unwrought; powders	CTH or RVC(40)
		8112.52	--Waste and scrap	CTH or RVC(40)
		8112.59	--Other	CTH or RVC(40)
			-Other:	
		8112.92	--Unwrought; waste and scrap; powders	CTH or RVC(40)
		8112.99	-Other	CTH or RVC(40)
	81.13	8113.00	Cermets and articles thereof, including waste and scrap.	CTH or RVC(40)
82			**Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal**	
	82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
		8201.10	-Spades and shovels	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8201.30	-Mattocks, picks, hoes and rakes	CTH or RVC(40)
		8201.40	-Axes, bill hooks and similar hewing tools	CTH or RVC(40)
		8201.50	-Secateurs and similar one-handed pruners and shears (including poultry shears)	CTH or RVC(40)
		8201.60	-Hedge shears, two-handed pruning shears and similar two-handed shears	CTH or RVC(40)
		8201.90	-Other hand tools of a kind used in agriculture, horticulture or forestry	CTH or RVC(40)
	82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
		8202.10	-Hand saws	CTH or RVC(40)
		8202.20	-Band saw blades	CTH or RVC(40)
			-Circular saw blades (including slitting or slotting saw blades) :	
		8202.31	--With working part of steel	CTH or RVC(40)
		8202.39	--Other, including parts	CTH or RVC(40)
		8202.40	-Chain saw blades	CTH or RVC(40)
			-Other saw blades :	
		8202.91	--Straight saw blades, for working metal	CTH or RVC(40)
		8202.99	--Other	CTH or RVC(40)
	82.03		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	CTH or RVC(40)
		8203.20	-Pliers (including cutting pliers), pincers, tweezers and similar tools	CTH or RVC(40)
		8203.30	-Metal cutting shears and similar tools	CTH or RVC(40)
		8203.40	-Pipe-cutters, bolt croppers, perforating punches and similar tools	CTH or RVC(40)
	82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
			-Hand-operated spanners and wrenches :	
		8204.11	--Non-adjustable	CTH or RVC(40)
		8204.12	--Adjustable	CTH or RVC(40)
		8204.20	-Interchangeable spanner sockets, with or	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			without handles	
	82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	
		8205.10	-Drilling, threading or tapping tools	CTH or RVC(40)
		8205.20	-Hammers and sledge hammers	CTH or RVC(40)
		8205.30	-Planes, chisels, gouges and similar cutting tools for working wood	CTH or RVC(40)
		8205.40	-Screwdrivers	CTH or RVC(40)
			-Other hand tools (including glaziers' diamonds):	
		8205.51	--Household tools	CTH or RVC(40)
		8205.59	--Other	CTH or RVC(40)
		8205.60	-Blow lamps	CTH or RVC(40)
		8205.70	-Vices, clamps and the like	CTH or RVC(40)
		8205.90	-Other, including sets of articles of two or more Subheadings of this heading	CTH or RVC(40)
	82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CTH or RVC(40)
	82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
			-Rock drilling or earth boring tools :	
		8207.13	--With working part of cermets	CTH or RVC(40)
		8207.19	--Other, including parts	CTH or RVC(40)
		8207.20	-Dies for drawing or extruding metal	CTH or RVC(40)
		8207.30	-Tools for pressing, stamping or punching	CTH or RVC(40)
		8207.40	-Tools for tapping or threading	CTH or RVC(40)
		8207.50	-Tools for drilling, other than for rock drilling	CTH or RVC(40)
		8207.60	-Tools for boring or broaching	CTH or RVC(40)
		8207.70	-Tools for milling	CTH or RVC(40)
		8207.80	-Tools for turning	CTH or RVC(40)
		8207.90	-Other interchangeable tools	CTH or RVC(40)
	82.08		Knives and cutting blades, for machines or for mechanical appliances.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8208.10	-For metal working	CTH or RVC(40)
		8208.20	-For wood working	CTH or RVC(40)
		8208.30	-For kitchen appliances or for machines used by the food industry	CTH or RVC(40)
		8208.40	-For agricultural, horticultural or forestry machines	CTH or RVC(40)
		8208.90	-Other	CTH or RVC(40)
	82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CTH or RVC(40)
	82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH or RVC(40)
	82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
		8211.10	-Sets of assorted articles	CTH or RVC(40)
			-Other :	
		8211.91	--Table knives having fixed blades	CTH or RVC(40)
		8211.92	--Other knives having fixed blades	CTH or RVC(40)
		8211.93	--Knives having other than fixed blades	CTH or RVC(40)
		8211.94	--Blades	CTH or RVC(40)
		8211.95	--Handles of base metal	CTH or RVC(40)
	82.12		Razors and razor blades (including razor blade blanks in strips).	
		8212.10	-Razors	CTH or RVC(40)
		8212.20	-Safety razor blades, including razor blade blanks in strips	CTH or RVC(40)
		8212.90	-Other parts	CTH or RVC(40)
	82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CTH or RVC(40)
	82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
		8214.10	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	CTH or RVC(40)
		8214.20	-Manicure or pedicure sets and instruments (including nail files)	CTH or RVC(40)
		8214.90	-Other	CTH or RVC(40)
	82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			tongs and similar kitchen or tableware.	
		8215.10	-Sets of assorted articles containing at least one article plated with precious metal	CTH or RVC(40)
		8215.20	-Other sets of assorted articles	CTH or RVC(40)
			-Other:	
		8215.91	--Plated with precious metal	CTH or RVC(40)
		8215.99	--Other	CTH or RVC(40)
83			**Miscellaneous articles of base metal**	
	83.01		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	CTH or RVC(40)
		8301.20	-Locks of a kind used for motor vehicles	CTH or RVC(40)
		8301.30	-Locks of a kind used for furniture	CTH or RVC(40)
		8301.40	-Other locks	CTH or RVC(40)
		8301.50	-Clasps and frames with clasps, incorporating locks	CTH or RVC(40)
		8301.60	-Parts	CTH or RVC(40)
		8301.70	-Keys presented separately	CTH or RVC(40)
	83.02		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	CTH or RVC(40)
		8302.20	-Castors	CTH or RVC(40)
		8302.30	-Other mountings, fittings and similar articles suitable for motor vehicles	CTH or RVC(40)
			-Other mountings, fittings and similar articles :	
		8302.41	--Suitable for buildings	CTH or RVC(40)
		8302.42	--Other, suitable for furniture	CTH or RVC(40)
		8302.49	--Other	CTH or RVC(40)
		8302.50	-Hat-racks, hat-pegs, brackets and similar fixtures	CTH or RVC(40)
		8302.60	-Automatic door closers	CTH or RVC(40)
	83.03	8303.00	Armoured or reinforced safes, strong-boxes	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	
	83.04	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 94.03.	CTH or RVC(40)
	83.05		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	CTH or RVC(40)
		8305.20	-Staples in strips	CTH or RVC(40)
		8305.90	-Other, including parts	CTH or RVC(40)
	83.06		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	CTH or RVC(40)
			-Statuettes and other ornaments :	
		8306.21	--Plated with precious metal	CTH or RVC(40)
		8306.29	--Other	CTH or RVC(40)
		8306.30	-Photograph, picture or similar frames; mirrors	CTH or RVC(40)
	83.07		Flexible tubing of base metal, with or without fittings.	
		8307.10	-Of iron or steel	CTH or RVC(40)
		8307.90	-Of other base metal	CTH or RVC(40)
	83.08		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	CTH or RVC(40)
		8308.20	-Tubular or bifurcated rivets	CTH or RVC(40)
		8308.90	-Other, including parts	CTH or RVC(40)
	83.09		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8309.10	-Crown corks	CTH or RVC(40)
		8309.90	-Other	CTH or RVC(40)
	83.10	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH or RVC(40)
	83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
		8311.10	-Coated electrodes of base metal, for electric arc-welding	CTH or RVC(40)
		8311.20	-Cored wire of base metal, for electric arc-welding	CTH or RVC(40)
		8311.30	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	CTH or RVC(40)
		8311.90	-Other	CTH or RVC(40)
SECTION X VI : MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, AND TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES				
84			**Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**	
	84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
		8401.10	-Nuclear reactors	CTH or RVC(40)
		8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	CTH or RVC(40)
		8401.30	-Fuel elements (cartridges), non-irradiated	CTH or RVC(40)
		8401.40	-Parts of nuclear reactors	CTH or RVC(40)
	84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
			-Steam or other vapour generating boilers:	
		8402.11	-Watertube boilers with a steam production exceeding 45 t per hour	CTH or RVC(40)
		8402.12	-Watertube boilers with a steam production not exceeding 45 t per hour	CTH or RVC(40)
		8402.19	-Other vapour generating boilers, including hybrid boilers	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8402.20	-Super-heated water boilers	CTH or RVC(40)
		8402.90	-Parts	CTH or RVC(40)
	84.03		Central heating boilers other than those of heading 84.02.	
		8403.10	-Boilers	CTH or RVC(40)
		8403.90	-Parts	CTH or RVC(40)
	84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (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 84.02 or 84.03	CTH or RVC(40)
		8404.20	-Condensers for steam or other vapour power units	CTH or RVC(40)
		8404.90	-Parts	CTH or RVC(40)
	84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
		8405.10	-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	CTH or RVC(40)
		8405.90	-Parts	CTH or RVC(40)
	84.06		Steam turbines and other vapour turbines.	
		8406.10	-Turbines for marine propulsion	CTH or RVC(40)
			-Other turbines:	
		8406.81	--Of an output exceeding 40 MW	CTH or RVC(40)
		8406.82	--Of an output not exceeding 40 MW	CTH or RVC(40)
		8406.90	-Parts	CTH or RVC(40)
	84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
		8407.10	-Aircraft engines	CTH or RVC(40)
			-Marine propulsion engines:	
		8407.21	--Outboard motors	CTH or RVC(40)
		8407.29	--Other	CTH or RVC(40)
			-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.31	--Of a cylinder capacity not exceeding 50 cc	CTH or RVC(40)
		8407.32	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8407.33	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	CTH or RVC(40)
		8407.34	--Of a cylinder capacity exceeding 1,000 cc	CTH or RVC(40)
		8407.90	-Other engines	CTH or RVC(40)
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.10	-Marine propulsion engines	CTH or RVC(40)
		8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87	CTH or RVC(40)
		8408.90	-Other engines	CTH or RVC(40)
	84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
		8409.10	-For aircraft engines	CTH or RVC(40)
			-Other:	
		8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines	CTH or RVC(40)
		8409.99	--Other	CTH or RVC(40)
	84.10		Hydraulic turbines, water wheels, and regulators therefor.	
			-Hydraulic turbines and water wheels:	
		8410.11	-Of a power not exceeding 1,000 kW	CTSH, except from Subheading 8410.12 and 8410.13; or RVC(40)
		8410.12	-Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH, except from Subheading 8410.11 and 8410.13; or RVC(40)
		8410.13	-Of a power exceeding 10,000 kW	CTSH, except from Subheading 8410.11 and 8410.12; or RVC(40)
		8410.90	-Parts, including regulators	CTH or RVC(40)
	84.11		Turbo-jets, turbo-propellers and other gas turbines.	
			-Turbo-jets:	
		8411.11	--Of a thrust not exceeding 25 kN	CTH or RVC(40)
		8411.12	--Of a thrust exceeding 25 kN	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Turbo-propellers:	
		8411.21	--Of a power not exceeding 1,100 kW	CTH or RVC(40)
		8411.22	--Of a power exceeding 1,100 kW	CTH or RVC(40)
			-Other gas turbines:	
		8411.81	--Of a power not exceeding 5,000 kW	CTH or RVC(40)
		8411.82	--Of a power exceeding 5,000 kW	CTH or RVC(40)
			-Parts:	
		8411.91	--Of turbo-jets or turbo-propellers	CTH or RVC(40)
		8411.99	--Other	CTH or RVC(40)
	84.12		Other engines and motors.	
		8412.10	-Reaction engines other than turbo-jets	CTH or RVC(40)
			-Hydraulic power engines and motors:	
		8412.21	-Linear acting (cylinders)	CTH or RVC(40)
		8412.29	-Other	CTH or RVC(40)
			-Pneumatic power engines and motors:	
		8412.31	-Linear acting (cylinders)	CTH or RVC(40)
		8412.39	-Other	CTH or RVC(40)
		8412.80	-Other	CTH or RVC(40)
		8412.90	-Parts	CTH or RVC(40)
	84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
			-Pumps fitted or designed to be fitted with a measuring device:	
		8413.11	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or RVC(40)
		8413.19	--Other	CTSH or RVC(40)
		8413.20	-Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC(40)
		8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC(40)
		8413.40	-Concrete pumps	CTSH or RVC(40)
		8413.50	-Other reciprocating positive displacement pumps	CTSH or RVC(40)
		8413.60	-Other rotary positive displacement pumps	CTSH or RVC(40)
		8413.70	-Other centrifugal pumps	CTSH or RVC(40)
			-Other pumps; liquid elevators:	
		8413.81	--Pumps	CTSH or RVC(40)
		8413.82	--Liquid elevators	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Parts:	
		8413.91	--Of pumps	CTH or RVC(40)
		8413.92	--Of liquid elevators	CTH or RVC(40)
	84.14		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	CTSH or RVC(40)
		8414.20	-Hand- or foot-operated air pumps	CTSH or RVC(40)
		8414.30	-Compressors of a kind used in refrigerating equipment	CTSH or RVC(40)
		8414.40	-Air compressors mounted on a wheeled chassis for towing	CTSH or RVC(40)
			-Fans:	
		8414.51	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC(40)
		8414.59	--Other	CTSH or RVC(40)
		8414.60	-Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC(40)
		8414.80	-Other	CTSH or RVC(40)
		8414.90	-Parts	CTH or RVC(40)
	84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		8415.10	-Window or wall types, self-contained or "split-system"	CTSH or RVC(40)
		8415.20	-Of a kind used for persons, in motor vehicles	CTSH or RVC(40)
			-Other:	
		8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC(40)
		8415.82	--Other, incorporating a refrigerating unit	CTSH or RVC(40)
		8415.83	--Not incorporating a refrigerating unit	CTSH or RVC(40)
		8415.90	-Parts	CTH or RVC(40)
	84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8416.10	-Furnace burners for liquid fuel	CTH or RVC(40)
		8416.20	-Other furnace burners, including combination burners	CTH or RVC(40)
		8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTH or RVC(40)
		8416.90	-Parts	CTH or RVC(40)
	84.17		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	CTSH or RVC(40)
		8417.20	-Bakery ovens, including biscuit ovens	CTSH or RVC(40)
		8417.80	-Other	CTSH or RVC(40)
		8417.90	-Parts	CTH or RVC(40)
	84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
		8418.10	-Combined refrigerator-freezers, fitted with separate external doors	CTSH or RVC(40)
			-Refrigerators, household type:	
		8418.21	--Compression-type	CTSH or RVC(40)
		8418.29	--Other	CTSH or RVC(40)
		8418.30	-Freezers of the chest type, not exceeding 800 ℓ capacity	CTSH or RVC(40)
		8418.40	-Freezers of the upright type, not exceeding 900 ℓ capacity	CTSH or RVC(40)
		8418.50	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC(40)
			-Other refrigerating or freezing equipment; heat pumps:	
		8418.61	--Heat pumps other than air conditioning machines of heading 84.15	CTSH or RVC(40)
		8418.69	-Other	CTSH or RVC(40)
			-Parts:	
		8418.91	--Furniture designed to receive refrigerating or freezing equipment	CTH or RVC(40)
		8418.99	--Other	CTH or RVC(40)
	84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
			-Instantaneous or storage water heaters, non-electric:	
		8419.11	--Instantaneous gas water heaters	CTSH or RVC(40)
		8419.19	--Other	CTSH or RVC(40)
		8419.20	-Medical, surgical or laboratory sterilisers	CTSH or RVC(40)
			-Dryers:	
		8419.31	--For agricultural products	CTSH or RVC(40)
		8419.32	--For wood, paper pulp, paper or paperboard	CTSH or RVC(40)
		8419.39	--Other	CTSH or RVC(40)
		8419.40	-Distilling or rectifying plant	CTSH or RVC(40)
		8419.50	-Heat exchange units	CTSH or RVC(40)
		8419.60	-Machinery for liquefying air or other gases	CTSH or RVC(40)
			-Other machinery, plant and equipment:	
		8419.81	--For making hot drinks or for cooking or heating food	CTSH or RVC(40)
		8419.89	--Other	CTSH or RVC(40)
		8419.90	-Parts	CTH or RVC(40)
	84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
		8420.10	-Calendering or other rolling machines	CTSH or RVC(40)
			-Parts:	
		8420.91	--Cylinders	CTH or RVC(40)
		8420.99	--Other	CTH or RVC(40)
	84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
			-Centrifuges, including centrifugal dryers:	
		8421.11	--Cream separators	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8421.12	--Clothes-dryers	CTSH or RVC(40)
		8421.19	--Other	CTSH or RVC(40)
			-Filtering or purifying machinery and apparatus for liquids:	
		8421.21	--For filtering or purifying water	CTSH or RVC(40)
		8421.22	--For filtering or purifying beverages other than water	CTSH or RVC(40)
		8421.23	--Oil or petrol-filters for internal combustion engines	CTSH or RVC(40)
		8421.29	--Other	CTSH or RVC(40)
			-Filtering or purifying machinery and apparatus for gases:	
		8421.31	--Intake air filters for internal combustion engines	CTSH or RVC(40)
		8421.39	--Other	CTSH or RVC(40)
			-Parts:	
		8421.91	--Of centrifuges, including centrifugal dryers	CTH or RVC(40)
		8421.99	--Other	CTH or RVC(40)
	84.22		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.	
			-Dish washing machines:	
		8422.11	--Of the household type	CTSH or RVC(40)
		8422.19	--Other	CTSH or RVC(40)
		8422.20	-Machinery for cleaning or drying bottles or other containers	CTSH or RVC(40)
		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	CTSH or RVC(40)
		8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC(40)
		8422.90	-Parts	CTH or RVC(40)
	84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			machines; weighing machine weights of all kinds.	
		8423.10	-Personal weighing machines, including baby scales; household scales	CTSH or RVC(40)
		8423.20	-Scales for continuous weighing of goods on conveyors	CTSH or RVC(40)
		8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or RVC(40)
			-Other weighing machinery:	
		8423.81	-Having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC(40)
		8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC(40)
		8423.89	--Other	CTSH or RVC(40)
		8423.90	-Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC(40)
	84.24		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	CTSH or RVC(40)
		8424.20	-Spray guns and similar appliances	CTSH or RVC(40)
		8424.30	-Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC(40)
			-Other appliances:	
		8424.81	--Agricultural or horticultural	CTSH or RVC(40)
		8424.89	--Other	CTSH or RVC(40)
		8424.90	-Parts	CTH or RVC(40)
	84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
			-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
		8425.11	--Powered by electric motor	CTH or RVC(40)
		8425.19	--Other	CTH or RVC(40)
			-winches; capstans:	
		8425.31	--Powered by electric motor	CTH or RVC(40)
		8425.39	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Jacks; hoists of a kind used for raising vehicles:	
		8425.41	--Built-in jacking systems of a type used in garages	CTH or RVC(40)
		8425.42	--Other jacks and hoists, hydraulic	CTH or RVC(40)
		8425.49	--Other	CTH or RVC(40)
	84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
			-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
		8426.11	--Overhead travelling cranes on fixed support	CTH or RVC(40)
		8426.12	--Mobile lifting frames on tyres and straddle carriers	CTH or RVC(40)
		8426.19	--Other	CTH or RVC(40)
		8426.20	-Tower cranes	CTH or RVC(40)
		8426.30	-Portal or pedestal jib cranes	CTH or RVC(40)
			-Other machinery, self-propelled:	
		8426.41	--On tyres	CTH or RVC(40)
		8426.49	--Other	CTH or RVC(40)
			-Other machinery:	
		8426.91	--Designed for mounting on road vehicles	CTH or RVC(40)
		8426.99	--Other	CTH or RVC(40)
	84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
		8427.10	-Self-propelled trucks powered by an electric motor	CTH or RVC(40)
		8427.20	-Other self-propelled trucks	CTH or RVC(40)
		8427.90	-Other trucks	CTH or RVC(40)
	84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
		8428.10	Lifts and skip hoists	CTH or RVC(40)
		8428.20	-Pneumatic elevators and conveyors	CTH or RVC(40)
			-Other continuous-action elevators and conveyors, for goods or materials:	
		8428.31	--Specially designed for underground use	CTH or RVC(40)
		8428.32	--Other, bucket type	CTH or RVC(40)
		8428.33	--Other, belt type	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8428.39	--Other	CTH or RVC(40)
		8428.40	-Escalators and moving walkways	CTH or RVC(40)
		8428.60	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	CTH or RVC(40)
		8428.90	-Other machinery	CTH or RVC(40)
	84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
			-Bulldozers and angledozers:	
		8429.11	--Track laying	CTH or RVC(40)
		8429.19	--Other	CTH or RVC(40)
		8429.20	-Graders and levellers	CTH or RVC(40)
		8429.30	-Scrapers	CTH or RVC(40)
		8429.40	-Tamping machines and road rollers	CTH or RVC(40)
			-Mechanical shovels, excavators and shovel loaders:	
		8429.51	--Front-end shovel loaders	CTH or RVC(40)
		8429.52	--Machinery with a 360° revolving superstructure	CTH or RVC(40)
		8429.59	--Other	CTH or RVC(40)
	84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
		8430.10	-Pile-drivers and pile-extractors	CTH or RVC(40)
		8430.20	-Snow-ploughs and snow-blowers	CTH or RVC(40)
			-Coal or rock cutters and tunnelling machinery	
		8430.31	--Self-propelled	CTH or RVC(40)
		8430.39	--Other	CTH or RVC(40)
			-Other boring or sinking machinery:	
		8430.41	--Self-propelled	CTH or RVC(40)
		8430.49	--Other	CTH or RVC(40)
		8430.50	-Other machinery, self-propelled	CTH or RVC(40)
			-Other machinery, not self-propelled:	
		8430.61	--Tamping or compacting machinery	CTH or RVC(40)
		8430.69	--Other	CTH or RVC(40)
	84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8431.10	Of machinery of heading 84.25	CTH or RVC(40)
		8431.20	-Of machinery of heading 84.27	CTH or RVC(40)
			-Of machinery of heading 84.28:	
		8431.31	--Of lifts, skip hoists or escalators	CTH or RVC(40)
		8431.39	--Other	CTH or RVC(40)
			-Of machinery of heading 84.26, 84.29 or 84.30:	
		8431.41	--Buckets, shovels, grabs and grips	CTH or RVC(40)
		8431.42	--Bulldozer or angledozer blades	CTH or RVC(40)
		8431.43	--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	CTH or RVC(40)
		8431.49	--Other	CTH or RVC(40)
	84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
		8432.10	-Ploughs	CTSH or RVC(40)
			-Harrows, scarifiers, cultivators, weeders and hoes:	
		8432.21	--Disc harrows	CTSH or RVC(40)
		8432.29	--Other	CTSH or RVC(40)
		8432.30	-Seeders, planters and transplanters	CTSH or RVC(40)
		8432.40	-Manure spreaders and fertiliser distributors	CTSH or RVC(40)
		8432.80	-Other machinery	CTSH or RVC(40)
		8432.90	-Parts	CTH or RVC(40)
	84.33		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 84.37.	
			-Mowers for lawns, parks or sports-grounds:	
		8433.11	--Powered, with the cutting device rotating in a horizontal plane	CTSH or RVC(40)
		8433.19	--Other	CTSH or RVC(40)
		8433.20	-Other mowers, including cutter bars for tractor mounting	CTSH or RVC(40)
		8433.30	-Other haymaking machinery	CTSH or RVC(40)
		8433.40	-Straw or fodder balers, including pick-up balers	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other harvesting machinery; threshing machinery:	
		8433.51	--Combine harvester-threshers	CTSH or RVC(40)
		8433.52	--Other threshing machinery	CTSH or RVC(40)
		8433.53	--Root or tuber harvesting machines	CTSH or RVC(40)
		8433.59	--Other	CTSH or RVC(40)
		8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC(40)
		8433.90	-Parts	CTH or RVC(40)
	84.34		Milking machines and dairy machinery.	
		8434.10	-Milking machines	CTH or RVC(40)
		8434.20	-Dairy machinery	CTH or RVC(40)
		8434.90	-Parts	CTH or RVC(40)
	84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		8435.10	-Machinery	CTH or RVC(40)
		8435.90	-Parts	CTH or RVC(40)
	84.36		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	CTSH or RVC(40)
			-Poultry-keeping machinery; poultry incubators and brooders:	
		8436.21	--Poultry incubators and brooders	CTSH or RVC(40)
		8436.29	--Other	CTSH or RVC(40)
		8436.80	-Other machinery	CTSH or RVC(40)
			-Parts:	
		8436.91	--Of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC(40)
		8436.99	--Other	CTH or RVC(40)
	84.37		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8437.10	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC(40)
		8437.80	-Other machinery	CTSH or RVC(40)
		8437.90	-Parts	CTH or RVC(40)
	84.38		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	CTSH or RVC(40)
		8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC(40)
		8438.30	-Machinery for sugar manufacture	CTSH or RVC(40)
		8438.40	-Brewery machinery	CTSH or RVC(40)
		8438.50	-Machinery for the preparation of meat or poultry	CTSH or RVC(40)
		8438.60	-Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC(40)
		8438.80	-Other machinery	CTSH or RVC(40)
		8438.90	-Parts	CTH or RVC(40)
	84.39		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	CTH or RVC(40)
		8439.20	-Machinery for making paper or paperboard	CTH or RVC(40)
		8439.30	-Machinery for finishing paper or paperboard	CTH or RVC(40)
			-Parts:	
		8439.91	--Of machinery for making pulp of fibrous cellulosic material	CTH or RVC(40)
		8439.99	--Other	CTH or RVC(40)
	84.40		Book-binding machinery, including book-sewing machines.	
		8440.10	-Machinery	CTH or RVC(40)
		8440.90	-Parts	CTH or RVC(40)
	84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8441.10	-Cutting machines	CTH or RVC(40)
		8441.20	-Machines for making bags, sacks or envelopes	CTH or RVC(40)
		8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTH or RVC(40)
		8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	CTH or RVC(40)
		8441.80	-Other machinery	CTH or RVC(40)
		8441.90	-Parts	CTH or RVC(40)
	84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
		8442.30	-Machinery, apparatus and equipment	CTH or RVC(40)
		8442.40	-Parts of the foregoing machinery, apparatus or equipment	CTH or RVC(40)
		8442.50	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or RVC(40)
	84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
			-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:	
		8443.11	--Offset printing machinery, reel-fed	CTH or RVC(40)
		8443.12	--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)	CTH or RVC(40)
		8443.13	--Other offset printing machinery	CTH or RVC(40)
		8443.14	--Letterpress printing machinery, reel fed, excluding flexographic printing	CTH or RVC(40)
		8443.15	--Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8443.16	--Flexographic printing machinery	CTH or RVC(40)
		8443.17	--Gravure printing machinery	CTH or RVC(40)
		8443.19	--Other	CTH or RVC(40)
			-Other printers, copying machines and facsimile machines, whether or not combined:	
		8443.31	--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	CTSH or RVC(40)
		8443.32	--Other, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(40)
		8443.39	--Other	CTH or RVC(40)
			-Parts and accessories:	
		8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or RVC(40)
		8443.99	--Other	CTH or RVC(40)
	84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC(40)
	84.45		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 84.46 or 84.47.	
			-Machines for preparing textile fibres:	
		8445.11	--Carding machines	CTH or RVC(40)
		8445.12	--Combing machines	CTH or RVC(40)
		8445.13	--Drawing or roving machines	CTH or RVC(40)
		8445.19	--Other	CTH or RVC(40)
		8445.20	-Textile spinning machines	CTH or RVC(40)
		8445.30	-Textile doubling or twisting machines	CTH or RVC(40)
		8445.40	-Textile winding (including weft-winding) or reeling machines	CTH or RVC(40)
		8445.90	-Other	CTH or RVC(40)
	84.46		Weaving machines (looms).	
		8446.10	-For weaving fabrics of a width not exceeding 30 cm	CTH or RVC(40)
			-For weaving fabrics of a width exceeding 30 cm, shuttle type:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8446.21	--Power looms	CTH or RVC(40)
		8446.29	--Other	CTH or RVC(40)
		8446.30	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	CTH or RVC(40)
	84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
			-Circular knitting machines:	
		8447.11	--With cylinder diameter not exceeding 165 ㎜	CTH or RVC(40)
		8447.12	--With cylinder diameter exceeding 165 ㎜	CTH or RVC(40)
		8447.20	-Flat knitting machines; stitch-bonding machines	CTH or RVC(40)
		8447.90	-Other	CTH or RVC(40)
	84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
			-Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47:	
		8448.11	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTH or RVC(40)
		8448.19	--Other	CTH or RVC(40)
		8448.20	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or RVC(40)
			-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
		8448.31	--Card clothing	CTH or RVC(40)
		8448.32	--Of machines for preparing textile fibres, other than card clothing	CTH or RVC(40)
		8448.33	--Spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC(40)
		8448.39	--Other	CTH or RVC(40)
			-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8448.42	--Reeds for looms, healds and heald-frames	CTH or RVC(40)
		8448.49	--Other	CTH or RVC(40)
			-Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
		8448.51	--Sinkers, needles and other articles used in forming stitches	CTH or RVC(40)
		8448.59	--Other	CTH or RVC(40)
	84.49	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.	CTH or RVC(40)
	84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
			-Machines, each of a dry linen capacity not exceeding 10 kg:	
		8450.11	--Fully-automatic machines	CTSH or RVC(40)
		8450.12	--Other machines, with built-in centrifugal drier	CTSH or RVC(40)
		8450.19	--Other	CTSH or RVC(40)
		8450.20	-Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC(40)
		8450.90	-Parts	CTH or RVC(40)
	84.51		Machinery (other than machines of heading 84.50) 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	CTSH or RVC(40)
			-Drying machines:	
		8451.21	--Each of a dry linen capacity not exceeding 10 kg	CTSH or RVC(40)
		8451.29	--Other	CTSH or RVC(40)
		8451.30	-Ironing machines and presses (including fusing presses)	CTSH or RVC(40)
		8451.40	-Washing, bleaching or dyeing machines	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC(40)
		8451.80	-Other machinery	CTSH or RVC(40)
		8451.90	-Parts	CTH or RVC(40)
	84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
		8452.10	-Sewing machines of the household type	CTSH or RVC(40)
			-Other sewing machines:	
		8452.21	--Automatic units	CTSH or RVC(40)
		8452.29	--Other	CTSH or RVC(40)
		8452.30	-Sewing machine needles	CTSH or RVC(40)
		8452.90	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH or RVC(40)
	84.53		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	CTH or RVC(40)
		8453.20	-Machinery for making or repairing footwear	CTH or RVC(40)
		8453.80	-Other machinery	CTH or RVC(40)
		8453.90	-Parts	CTH or RVC(40)
	84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
		8454.10	-Converters	CTSH or RVC(40)
		8454.20	-Ingot moulds and ladles	CTSH or RVC(40)
		8454.30	-Casting machines	CTSH or RVC(40)
		8454.90	-Parts	CTH or RVC(40)
	84.55		Metal-rolling mills and rolls therefor.	
		8455.10	-Tube mills	CTH or RVC(40)
			-Other rolling mills:	
		8455.21	--Hot or combination hot and cold	CTH or RVC(40)
		8455.22	--Cold	CTH or RVC(40)
		8455.30	-Rolls for rolling mills	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8455.90	-Other parts	CTH or RVC(40)
	84.56		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	CTH or RVC(40)
		8456.20	-Operated by ultrasonic processes	CTH or RVC(40)
		8456.30	-Operated by electro-discharge processes	CTH or RVC(40)
		8456.90	-Other	CTH or RVC(40)
	84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
		8457.10	-Machining centres	CTH or RVC(40)
		8457.20	-Unit construction machines (single station)	CTH or RVC(40)
		8457.30	-Multi-station transfer machines	CTH or RVC(40)
	84.58		Lathes (including turning centres) for removing metal.	
			-Horizontal lathes:	
		8458.11	--Numerically controlled	CTH or RVC(40)
		8458.19	--Other	CTH or RVC(40)
			-Other lathes:	
		8458.91	--Numerically controlled	CTH or RVC(40)
		8458.99	--Other	CTH or RVC(40)
	84.59		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 84.58.	
		8459.10	-Way-type unit head machines	CTH or RVC(40)
			-Other drilling machines:	
		8459.21	--Numerically controlled	CTH or RVC(40)
		8459.29	--Other	CTH or RVC(40)
			-Other boring-milling machines:	
		8459.31	--Numerically controlled	CTH or RVC(40)
		8459.39	--Other	CTH or RVC(40)
		8459.40	-Other boring machines	CTH or RVC(40)
			-Milling machines, knee-type:	
		8459.51	--Numerically controlled	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8459.59	--Other	CTH or RVC(40)
			-Other milling machines:	
		8459.61	--Numerically controlled	CTH or RVC(40)
		8459.69	--Other	CTH or RVC(40)
		8459.70	--Other threading or tapping machines	CTH or RVC(40)
	84.60		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 84.61.	
			-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 ㎜:	
		8460.11	--Numerically controlled	CTH or RVC(40)
		8460.19	--Other	CTH or RVC(40)
			-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
		8460.21	--Numerically controlled	CTH or RVC(40)
		8460.29	--Other	CTH or RVC(40)
			-Sharpening (tool or cutter grinding) machines:	
		8460.31	--Numerically controlled	CTH or RVC(40)
		8460.39	--Other	CTH or RVC(40)
		8460.40	-Honing or lapping machines	CTH or RVC(40)
		8460.90	-Other	CTH or RVC(40)
	84.61		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	CTH or RVC(40)
		8461.30	-Broaching machines	CTH or RVC(40)
		8461.40	-Gear cutting, gear grinding or gear finishing machines	CTH or RVC(40)
		8461.50	-Sawing or cutting-off machines	CTH or RVC(40)
		8461.90	-Other	CTH or RVC(40)
	84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			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 hammers	CTH or RVC(40)
			-Bending, folding, straightening or flattening machines (including presses):	
		8462.21	--Numerically controlled	CTH or RVC(40)
		8462.29	--Other	CTH or RVC(40)
			-Shearing machines (including presses), other than combined punching and shearing machines:	
		8462.31	--Numerically controlled	CTH or RVC(40)
		8462.39	--Other	CTH or RVC(40)
			-Punching or notching machines (including presses), including combined punching and shearing machines:	
		8462.41	--Numerically controlled	CTH or RVC(40)
		8462.49	--Other	CTH or RVC(40)
			-Other:	
		8462.91	--Hydraulic presses	CTH or RVC(40)
		8462.99	--Other	CTH or RVC(40)
	84.63		Other machine-tools for working metal or cermets, without removing material.	
		8463.10	-Draw-benches for bars, tubes, profiles, wire or the like	CTH or RVC(40)
		8463.20	-Thread rolling machines	CTH or RVC(40)
		8463.30	-Machines for working wire	CTH or RVC(40)
		8463.90	-Other	CTH or RVC(40)
	84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	
		8464.10	-Sawing machines	CTH or RVC(40)
		8464.20	-Grinding or polishing machines	CTH or RVC(40)
		8464.90	-Other	CTH or RVC(40)
	84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8465.10	-Machines which can carry out different types of machining operations without tool change between such operations	CTH or RVC(40)
			-Other:	
		8465.91	--Sawing machines	CTH or RVC(40)
		8465.92	--Planing, milling or moulding (by cutting) machines	CTH or RVC(40)
		8465.93	--Grinding, sanding or polishing machines	CTH or RVC(40)
		8465.94	--Bending or assembling machines	CTH or RVC(40)
		8465.95	--Drilling or morticing machines	CTH or RVC(40)
		8465.96	--Splitting, slicing or paring machines	CTH or RVC(40)
		8465.99	--Other	CTH or RVC(40)
	84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work 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	CTH or RVC(40)
		8466.20	-Work holders	CTH or RVC(40)
		8466.30	-Dividing heads and other special attachments for machine-tools	CTH or RVC(40)
			-Other:	
		8466.91	--For machines of heading 84.64	CTH or RVC(40)
		8466.92	--For machines of heading 84.65	CTH or RVC(40)
		8466.93	For machines of headings 84.56 to 84.61	CTH or RVC(40)
		8466.94	--For machines of heading 84.62 or 84.63	CTH or RVC(40)
	84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			-Pneumatic:	
		8467.11	--Rotary type (including combined rotary-percussion)	CTSH or RVC(40)
		8467.19	--Other	CTSH or RVC(40)
			-With self-contained electric motor:	
		8467.21	--Drills of all kinds	CTSH or RVC(40)
		8467.22	--Saws	CTSH or RVC(40)
		8467.29	--Other	CTSH or RVC(40)
			-Other tools:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8467.81	--Chain saws	CTSH or RVC(40)
		8467.89	--Other	CTSH or RVC(40)
			-Parts:	
		8467.91	--Of chain saws	CTH or RVC(40)
		8467.92	--Of pneumatic tools	CTH or RVC(40)
		8467.99	--Other	CTH or RVC(40)
	84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
		8468.10	-Hand-held blow pipes	CTH or RVC(40)
		8468.20	-Other gas-operated machinery and apparatus	CTH or RVC(40)
		8468.80	-Other machinery and apparatus	CTH or RVC(40)
		8468.90	-Parts	CTH or RVC(40)
	84.69	8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH or RVC(40)
	84.70		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	CTH or RVC(40)
			-Other electronic calculating machines:	
		8470.21	--Incorporating a printing device	CTH or RVC(40)
		8470.29	--Other	CTH or RVC(40)
		8470.30	-Other calculating machines	CTH or RVC(40)
		8470.50	-Cash registers	CTH or RVC(40)
		8470.90	-Other	CTH or RVC(40)
	84.71		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	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other automatic data processing machines:	
		8471.41	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	CTSH or RVC(40)
		8471.49	--Other, presented in the form of systems	CTSH or RVC(40)
		8471.50	-Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	CTSH or RVC(40)
		8471.60	-Input or output units, whether or not containing storage units in the same housing	CTSH or RVC(40)
		8471.70	-Storage units	CTSH or RVC(40)
		8471.80	-Other units of automatic data processing machines	CTSH or RVC(40)
		8471.90	-Other	CTSH or RVC(40)
	84.72		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	CTH or RVC(40)
		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	CTH or RVC(40)
		8472.90	-Other	CTH or RVC(40)
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
		8473.10	-Parts and accessories of the machines of heading 84.69	CTH or RVC(40)
			-Parts and accessories of the machines of heading 84.70:	
		8473.21	--Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	CTH or RVC(40)
		8473.29	--Other	CTH or RVC(40)
		8473.30	-Parts and accessories of the machines of heading 84.71	CTH or RVC(40)
		8473.40	-Parts and accessories of the machines of heading 84.72	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8473.50	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	CTH or RVC(40)
	84.74		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	CTH or RVC(40)
		8474.20	-Crushing or grinding machines	CTH or RVC(40)
			-Mixing or kneading machines:	
		8474.31	--Concrete or mortar mixers	CTH or RVC(40)
		8474.32	--Machines for mixing mineral substances with bitumen	CTH or RVC(40)
		8474.39	--Other	CTH or RVC(40)
		8474.80	-Other machinery	CTH or RVC(40)
		8474.90	-Parts	CTH or RVC(40)
	84.75		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	CTH or RVC(40)
			-Machines for manufacturing or hot working glass or glassware:	
		8475.21	--Machines for making optical fibres and preforms thereof	CTH or RVC(40)
		8475.29	--Other	CTH or RVC(40)
		8475.90	-Parts	CTH or RVC(40)
	84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
			-Automatic beverage-vending machines:	
		8476.21	--Incorporating heating or refrigerating devices	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8476.29	--Other	CTH or RVC(40)
			-Other machines:	
		8476.81	--Incorporating heating or refrigerating devices	CTH or RVC(40)
		8476.89	--Other	CTH or RVC(40)
		8476.90	-Parts	CTH or RVC(40)
	84.77		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	CTH or RVC(40)
		8477.20	-Extruders	CTH or RVC(40)
		8477.30	-Blow moulding machines	CTH or RVC(40)
		8477.40	-Vacuum moulding machines and other thermoforming machines	CTH or RVC(40)
			-Other machinery for moulding or otherwise forming :	
		8477.51	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTH or RVC(40)
		8477.59	--Other	CTH or RVC(40)
		8477.80	-Other machinery	CTH or RVC(40)
		8477.90	-Parts	CTH or RVC(40)
	84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
		8478.10	-Machinery	CTH or RVC(40)
		8478.90	-Parts	CTH or RVC(40)
	84.79		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	CTSH or RVC(40)
		8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or RVC(40)
		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	CTSH or RVC(40)
		8479.40	-Rope or cable-making machines	CTSH or RVC(40)
		8479.50	-Industrial robots, not elsewhere specified or included	CTSH or RVC(40)
		8479.60	-Evaporative air coolers	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Passenger boarding bridges：	
		8479.71	--Of a kind used in airports	CTSH or RVC(40)
		8479.79	--Other	CTSH or RVC(40)
			-Other machines and mechanical appliances:	
		8479.81	--For treating metal, including electric wire coil-winders	CTSH or RVC(40)
		8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC(40)
		8479.89	--Other	CTSH or RVC(40)
		8479.90	-Parts	CTH or RVC(40)
	84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
		8480.10	-Moulding boxes for metal foundry	CTH or RVC(40)
		8480.20	-Mould bases	CTH or RVC(40)
		8480.30	-Moulding patterns	CTH or RVC(40)
			-Moulds for metal or metal carbides:	
		8480.41	--Injection or compression types	CTH or RVC(40)
		8480.49	--Other	CTH or RVC(40)
		8480.50	-Moulds for glass	CTH or RVC(40)
		8480.60	-Moulds for mineral materials	CTH or RVC(40)
			-Moulds for rubber or plastics:	
		8480.71	--Injection or compression types	CTH or RVC(40)
		8480.79	--Other	CTH or RVC(40)
	84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
		8481.10	-Pressure-reducing valves	CTH or RVC(40)
		8481.20	-Valves for oleohydraulic or pneumatic transmissions	CTH or RVC(40)
		8481.30	-Check (nonreturn) valves	CTH or RVC(40)
		8481.40	-Safety or relief valves	CTH or RVC(40)
		8481.80	-Other appliances	CTH or RVC(40)
		8481.90	-Parts	CTH or RVC(40)
	84.82		Ball or roller bearings.	
		8482.10	-Ball bearings	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC(40)
		8482.30	-Spherical roller bearings	CTSH or RVC(40)
		8482.40	-Needle roller bearings	CTSH or RVC(40)
		8482.50	-Other cylindrical roller bearings	CTSH or RVC(40)
		8482.80	-Other, including combined ball/roller bearings	CTSH or RVC(40)
			-Parts:	
		8482.91	--Balls, needles and rollers	CTH or RVC(40)
		8482.99	-Other	CTH or RVC(40)
	84.83		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	CTH or RVC(40)
		8483.20	-Bearing housings, incorporating ball or roller bearings	CTH or RVC(40)
		8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTH or RVC(40)
		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	CTH or RVC(40)
		8483.50	-Flywheels and pulleys, including pulley blocks	CTH or RVC(40)
		8483.60	-Clutches and shaft couplings (including universal joints)	CTH or RVC(40)
		8483.90	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or RVC(40)
	84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
		8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	CTH or RVC(40)
		8484.20	-Mechanical seals	CTH or RVC(40)
		8484.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.86		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	CTSH or RVC(40)
		8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC(40)
		8486.30	-Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC(40)
		8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter	CTSH or RVC(40)
		8486.90	-Parts and accessories	CTH or RVC(40)
	84.87		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	CTH or RVC(40)
		8487.90	-Other	CTH or RVC(40)
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**	
	85.01		Electric motors and generators (excluding generating sets).	
		8501.10	-Motors of an output not exceeding 37.5 W	CTH or RVC(40)
		8501.20	-Universal AC/DC motors of an output exceeding 37.5 W	CTH or RVC(40)
			-Other DC motors; DC generators :	
		8501.31	--Of an output not exceeding 750 W	CTH or RVC(40)
		8501.32	--Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
		8501.33	--Of an output exceeding 75 kW but not exceeding 375 kW	CTH or RVC(40)
		8501.34	--Of an output exceeding 375 kW	CTH or RVC(40)
		8501.40	-Other AC motors, single-phase	CTH or RVC(40)
			-Other AC motors, multi-phase	
		8501.51	--Of an output not exceeding 750 W	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8501.52	--Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
		8501.53	--Of an output exceeding 75 kW	CTH or RVC(40)
			-AC generators (alternators):	
		8501.61	--Of an output not exceeding 75 kVA	CTH or RVC(40)
		8501.62	--Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
		8501.63	--Of an output exceeding 375 kVA but not exceeding 750 kVA	CTH or RVC(40)
		8501.64	--Of an output exceeding 750 kVA	CTH or RVC(40)
	85.02		Electric generating sets and rotary converters.	
			-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
		8502.11	--Of an output not exceeding 75 kVA	CTH or RVC(40)
		8502.12	--Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
		8502.13	--Of an output exceeding 375 kVA	CTH or RVC(40)
		8502.20	-Generating sets with spark-ignition internal combustion piston engines	CTH or RVC(40)
			-Other generating sets:	
		8502.31	--Wind-powered	CTH or RVC(40)
		8502.39	--Other	CTH or RVC(40)
		8502.40	-Electric rotary converters	CTH or RVC(40)
	85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC(40)
	85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
		8504.10	-Ballasts for discharge lamps or tubes	CTSH or RVC(40)
			-Liquid dielectric transformers:	
		8504.21	--Having a power handling capacity not exceeding 650 kVA	CTSH or RVC(40)
		8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH or RVC(40)
		8504.23	--Having a power handling capacity exceeding 10,000 kVA	CTSH or RVC(40)
			-Other transformers:	
		8504.31	--Having a power handling capacity not exceeding 1 kVA	CTSH or RVC(40)
		8504.32	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8504.33	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH or RVC(40)
		8504.34	--Having a power handling capacity exceeding 500 kVA	CTSH or RVC(40)
		8504.40	-Static converters	CTSH or RVC(40)
		8504.50	-Other inductors	CTSH or RVC(40)
		8504.90	-Parts	CTH or RVC(40)
	85.05		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.	
			-Permanent magnets and articles intended to become permanent magnets after magnetisation:	
		8505.11	--Of metal	CTH or RVC(40)
		8505.19	--Other	CTH or RVC(40)
		8505.20	-Electro-magnetic couplings, clutches and brakes	CTH or RVC(40)
		8505.90	-Other, including parts	CTH or RVC(40)
	85.06		Primary cells and primary batteries.	
		8506.10	-Manganese dioxide	CTSH or RVC(40)
		8506.30	-Mercuric oxide	CTSH or RVC(40)
		8506.40	-Silver oxide	CTSH or RVC(40)
		8506.50	-Lithium	CTSH or RVC(40)
		8506.60	-Air-zinc	CTSH or RVC(40)
		8506.80	-Other primary cells and primary batteries	CTSH or RVC(40)
		8506.90	-Parts	CTH or RVC(40)
	85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
		8507.10	-Lead-acid, of a kind used for starting piston engines	CTSH or RVC(40)
		8507.20	-Other lead-acid accumulators	CTSH or RVC(40)
		8507.30	-Nickel-cadmium	CTSH or RVC(40)
		8507.40	-Nickel-iron	CTSH or

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
				RVC(40)
		8507.50	-Nickel-metal hydride	CTSH or RVC(40)
		8507.60	-Lithium-ion	CTSH or RVC(40)
		8507.80	-Other accumulators	CTSH or RVC(40)
		8507.90	-Parts	CTH or RVC(40)
	85.08		Vacuum cleaners.	
			-With self-contained electric motor:	
		8508.11	--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ	CTSH or RVC(40)
		8508.19	--Other	CTSH or RVC(40)
		8508.60	-Other vacuum cleaners	CTSH or RVC(40)
		8508.70	-Parts	CTH or RVC(40)
	85.09		Electro-mechanical domestic appliances, with self contained electric motor, other than vacuum cleaners of heading 85.08.	
		8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	CTH or RVC(40)
		8509.80	-Other appliances	CTH or RVC(40)
		8509.90	-Parts	CTH or RVC(40)
	85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
		8510.10	-Shavers	CTH or RVC(40)
		8510.20	-Hair clippers	CTH or RVC(40)
		8510.30	-Hair-removing appliances	CTH or RVC(40)
		8510.90	-Parts	CTH or RVC(40)
	85.11		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	CTSH or RVC(40)
		8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8511.30	-Distributors; ignition coils	CTSH or RVC(40)
		8511.40	-Starter motors and dual purpose starter-generators	CTSH or RVC(40)
		8511.50	-Other generators	CTSH or RVC(40)
		8511.80	-Other equipment	CTSH or RVC(40)
		8511.90	-Parts	CTH or RVC(40)
	85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), 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	CTH or RVC(40)
		8512.20	-Other lighting or visual signalling equipment	CTH or RVC(40)
		8512.30	-Sound signalling equipment	CTH or RVC(40)
		8512.40	-Windscreen wipers, defrosters and demisters	CTH or RVC(40)
		8512.90	-Parts	CTH or RVC(40)
	85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
		8513.10	-Lamps	CTH or RVC(40)
		8513.90	-Parts	CTH or RVC(40)
	85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
		8514.10	-Resistance heated furnaces and ovens	CTH or RVC(40)
		8514.20	-Furnaces and ovens functioning by induction or dielectric loss	CTH or RVC(40)
		8514.30	-Other furnaces and ovens	CTH or RVC(40)
		8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	CTH or RVC(40)
		8514.90	-Parts	CTH or RVC(40)
	85.15		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			cermets.	
			-Brazing or soldering machines and apparatus:	
		8515.11	--Soldering irons and guns	CTH or RVC(40)
		8515.19	--Other	CTH or RVC(40)
			-Machines and apparatus for resistance welding of metal:	
		8515.21	--Fully or partly automatic	CTH or RVC(40)
		8515.29	--Other	CTH or RVC(40)
			-Machines and apparatus for arc (including plasma arc) welding of metals:	
		8515.31	--Fully or partly automatic	CTH or RVC(40)
		8515.39	--Other	CTH or RVC(40)
		8515.80	-Other machines and apparatus	CTH or RVC(40)
		8515.90	-Parts	CTH or RVC(40)
	85.16		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 85.45.	
		8516.10	-Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC(40)
			-Electric space heating apparatus and electric soil heating apparatus:	
		8516.21	--Storage heating radiators	CTSH or RVC(40)
		8516.29	--Other	CTSH or RVC(40)
			-Electro-thermic hair-dressing or hand-drying apparatus:	
		8516.31	--Hair dryers	CTSH or RVC(40)
		8516.32	--Other hair-dressing apparatus	CTSH or RVC(40)
		8516.33	--Hand-drying apparatus	CTSH or RVC(40)
		8516.40	-Electric smoothing irons	CTSH or RVC(40)
		8516.50	-Microwave ovens	CTSH or RVC(40)
		8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other electro-thermic appliances:	
		8516.71	--Coffee or tea makers	CTSH or RVC(40)
		8516.72	--Toasters	CTSH or RVC(40)
		8516.79	--Other	CTSH or RVC(40)
		8516.80	-Electric heating resistors	CTSH or RVC(40)
		8516.90	-Parts	CTH or RVC(40)
	85.17		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 84.43, 85.25, 85.27 or 85.28.	
			-Telephone sets, including telephones for cellular networks or for other wireless networks:	
		8517.11	--Line telephone sets with cordless handsets	CTSH or RVC(40)
		8517.12	--Telephones for cellular networks or for other wireless networks	CTSH or RVC(40)
		8517.18	--Other	CTSH or RVC(40)
			-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):	
		8517.61	--Base stations	CTSH or RVC(40)
		8517.62	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC(40)
		8517.69	--Other	CTSH or RVC(40)
		8517.70	-Parts	CTH or RVC(40)
	85.18		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 loudspeakers; audio frequency electric amplifiers; electric sound amplifier sets.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8518.10	-Microphones and stands therefor	CTSH or RVC(40)
			-Loudspeakers, whether or not mounted in their enclosures:	
		8518.21	--Single loudspeakers, mounted in their enclosures	CTSH or RVC(40)
		8518.22	--Multiple loudspeakers, mounted in the same enclosure	CTSH or RVC(40)
		8518.29	--Other	CTSH or RVC(40)
		8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTSH or RVC(40)
		8518.40	-Audio-frequency electric amplifiers	CTSH or RVC(40)
		8518.50	-Electric sound amplifier sets	CTSH or RVC(40)
		8518.90	-Parts	CTH or RVC(40)
	85.19		Sound recording or reproducing apparatus.	
		8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH or RVC(40)
		8519.30	-Turntables (record-decks)	CTH or RVC(40)
		8519.50	-Telephone answering machines	CTH or RVC(40)
			-Other apparatus:	
		8519.81	--Using magnetic, optical or semiconductor media	CTH or RVC(40)
		8519.89	--Other	CTH or RVC(40)
	85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
		8521.10	-Magnetic tape-type	CTH or RVC(40)
		8521.90	-Other	CTH or RVC(40)
	85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	
		8522.10	-Pick-up cartridges	CTH or RVC(40)
		8522.90	-Other	CTH or RVC(40)
	85.23		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Magnetic media:	
		8523.21	--Cards incorporating a magnetic stripe	CTH or RVC(40)
		8523.29	--Other	CTH or RVC(40)
			-Optical media：	
		8523.41	--Unrecorded	CTH or RVC(40)
		8523.49	--Other	CTH or RVC(40)
			-Semiconductor media:	
		8523.51	--Solid-state non-volatile storage devices	CTH or RVC(40)
		8523.52	--“Smart cards”	CTH or RVC(40)
		8523.59	--Other	CTH or RVC(40)
		8523.80	-Other	CTH or RVC(40)
	85.25		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	CTH or RVC(40)
		8525.60	-Transmission apparatus incorporating reception apparatus	CTH or RVC(40)
		8525.80	-Television cameras, digital cameras and video camera recorders	CTH or RVC(40)
	85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
		8526.10	-Radar apparatus	CTH or RVC(40)
			-Other:	
		8526.91	--Radio navigational aid apparatus	CTH or RVC(40)
		8526.92	--Radio remote control apparatus	CTH or RVC(40)
	85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
			-Radio-broadcast receivers capable of operating without an external source of power:	
		8527.12	--Pocket-size radio cassette-players	CTH or RVC(40)
		8527.13	--Other apparatus, combined with sound recording or reproducing apparatus	CTH or RVC(40)
		8527.19	--Other	CTH or RVC(40)
			-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8527.21	--Combined with sound recording or reproducing apparatus	CTH or RVC(40)
		8527.29	--Other	CTH or RVC(40)
			-Other :	
		8527.91	--Combined with sound recording or reproducing apparatus	CTH or RVC(40)
		8527.92	--Not combined with sound recording or reproducing apparatus but combined with a clock	CTH or RVC(40)
		8527.99	--Other	CTH or RVC(40)
	85.28		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.	
			-Cathode-ray tube monitors:	
		8528.41	--Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
		8528.49	--Other	CTH or RVC(40)
			-Other monitors:	
		8528.51	--Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
		8528.59	--Other	CTH or RVC(40)
			-Projectors	
		8528.61	--Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
		8528.69	--Other	CTH or RVC(40)
			-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		8528.71	-Not designed to incorporate a video display or screen	CTH or RVC(40)
		8528.72	--Other, Colour	CTH or RVC(40)
		8528.73	--Other, monochrome	CTH or RVC(40)
	85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8529.10	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or RVC(40)
		8529.90	-Other	CTH or RVC(40)
	85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
		8530.10	-Equipment for railways or tramways	CTH or RVC(40)
		8530.80	-Other equipment	CTH or RVC(40)
		8530.90	-Parts	CTH or RVC(40)
	85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
		8531.10	-Burglar or fire alarms and similar apparatus	CTSH or RVC(40)
		8531.20	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	CTSH or RVC(40)
		8531.80	-Other apparatus	CTSH or RVC(40)
		8531.90	-Parts	CTH or RVC(40)
	85.32		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)	CTH or RVC(40)
			-Other fixed capacitors:	
		8532.21	--Tantalum	CTH or RVC(40)
		8532.22	--Aluminium electrolytic	CTSH or RVC(40)
		8532.23	--Ceramic dielectric, single layer	CTH or RVC(40)
		8532.24	--Ceramic dielectric, multilayer	CTH or RVC(40)
		8532.25	--Dielectric of paper or plastics	CTH or RVC(40)
		8532.29	--Other	CTH or RVC(40)
		8532.30	-Variable or adjustable (pre-set) capacitors	CTH or RVC(40)
		8532.90	-Parts	CTH or RVC(40)
	85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		8533.10	-Fixed carbon resistors, composition or film types	CTH or RVC(40)
			-Other fixed resistors:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8533.21	--For a power handling capacity not exceeding 20 W	CTH or RVC(40)
		8533.29	--Other	CTH or RVC(40)
			-Wirewound variable resistors, including rheostats and potentiometers:	
		8533.31	--For a power handling capacity not exceeding 20 W	CTH or RVC(40)
		8533.39	--Other	CTH or RVC(40)
		8533.40	-Other variable resistors, including rheostats and potentiometers	CTH or RVC(40)
		8533.90	-Parts	CTH or RVC(40)
	85.34	8534.00	Printed circuits.	CTH or RVC(40)
	85.35		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, junction boxes), for a voltage exceeding 1,000 volts.	
		8535.10	-Fuses	CTH or RVC(40)
			-Automatic circuit breakers	
		8535.21	--For a voltage of less than 72.5 kV	CTH or RVC(40)
		8535.29	--Other	CTH or RVC(40)
		8535.30	-Isolating switches and make-and-break switches	CTH or RVC(40)
		8535.40	-Lightning arresters, voltage limiters and surge suppressors	CTH or RVC(40)
		8535.90	-Other	CTH or RVC(40)
	85.36		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	CTSH or RVC(40)
		8536.20	-Automatic circuit breakers	CTH or RVC(40)
		8536.30	-Other apparatus for protecting electrical circuits	CTH or RVC(40)
			-Relays:	
		8536.41	--For a voltage not exceeding 60 V	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8536.49	--Other	CTH or RVC(40)
		8536.50	-Other switches	CTH or RVC(40)
			-Lamp-holders, plugs and sockets:	
		8536.61	--Lamp-holders	CTH or RVC(40)
		8536.69	--Other	CTH or RVC(40)
		8536.70	-Connectors for optical fibres, optical fibre bundles or cables	CTH or RVC(40)
		8536.90	-Other apparatus	CTH or RVC(40)
	85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, 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 85.17.	
		8537.10	-For a voltage not exceeding 1,000 V	CTH or RVC(40)
		8537.20	-For a voltage exceeding 1,000 V	CTH or RVC(40)
	85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
		8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	CTH or RVC(40)
		8538.90	-Other	CTH or RVC(40)
	85.39		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	CTSH or RVC(40)
			-Other filament lamps, excluding ultra-violet or infra-red lamps:	
		8539.21	--Tungsten halogen	CTSH or RVC(40)
		8539.22	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH or RVC(40)
		8539.29	--Other	CTSH or RVC(40)
			-Discharge lamps, other than ultra-violet lamps:	
		8539.31	--Fluorescent, hot cathode	CTSH or RVC(40)
		8539.32	--Mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC(40)
		8539.39	--Other	CTSH or RVC(40)
			-Ultra-violet or infra-red lamps; arc-lamps:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8539.41	--Arc-lamps	CTSH or RVC(40)
		8539.49	--Other	CTSH or RVC(40)
		8539.90	-Parts	CTH or RVC(40)
	85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
			-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
		8540.11	--Colour	CTSH or RVC(40)
		8540.12	--Monochrome	CTSH or RVC(40)
		8540.20	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC(40)
		8540.40	-Data/graphic display tubes, monochrome; data/graphic displaytubes, colour, with a phosphor dot screen pitch smaller than 0.4mm：	CTSH or RVC(40)
		8540.60	-Other cathode-ray tubes	CTSH or RVC(40)
			-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
		8540.71	--Magnetrons	CTSH or RVC(40)
		8540.79	--Other	CTSH or RVC(40)
			-Other valves and tubes:	
		8540.81	--Receiver or amplifier valves and tubes	CTSH or RVC(40)
		8540.89	--Other	CTSH or RVC(40)
			-Parts:	
		8540.91	--Of cathode-ray tubes	CTH or RVC(40)
		8540.99	--Other	CTH or RVC(40)
	85.41		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	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Transistors, other than photosensitive transistors :	
		8541.21	--With a dissipation rate of less than 1 W	CTSH or RVC(40)
		8541.29	--Other	CTSH or RVC(40)
		8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC(40)
		8541.40	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or RVC(40)
		8541.50	-Other semiconductor devices	CTSH or RVC(40)
		8541.60	-Mounted piezo-electric crystals	CTSH or RVC(40)
		8541.90	-Parts	CTH or RVC(40)
	85.42		Electronic integrated circuits.	
			-Electronic integrated circuits:	
		8542.31	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC(40)
		8542.32	--Memories	CTH or RVC(40)
		8542.33	--Amplifiers	CTSH or RVC(40)
		8542.39	--Other	CTSH or RVC(40)
		8542.90	--Parts	CTH or RVC(40)
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.10	-Particle accelerators	CTSH or RVC(40)
		8543.20	-Signal generators	CTSH or RVC(40)
		8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	CTH or RVC(40)
		8543.70	-Other machines and apparatus	CTSH or RVC(40)
		8543.90	-Parts	CTH or RVC(40)
	85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			electric conductors or fitted with connectors.	
			-Winding wire:	
		8544.11	--Of copper	CTH or RVC(40)
		8544.19	--Other	CTH or RVC(40)
		8544.20	-Co-axial cable and other co-axial electric conductors	CTH or RVC(40)
		8544.30	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH or RVC(40)
			-Other electric conductors, for a voltage not exceeding 1,000 V:	
		8544.42	--Fitted with connectors	CTH or RVC(40)
		8544.49	--Other	CTH or RVC(40)
		8544.60	-Other electric conductors, for a voltage exceeding 1,000 V	CTH or RVC(40)
		8544.70	-Optical fibre cables	CTH or RVC(40)
	85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
			-Electrodes:	
		8545.11	--Of a kind used for furnaces	CTH or RVC(40)
		8545.19	--Other	CTH or RVC(40)
		8545.20	-Brushes	CTH or RVC(40)
		8545.90	-Other	CTH or RVC(40)
	85.46		Electrical insulators of any material.	
		8546.10	-Of glass	CTH or RVC(40)
		8546.20	-Of ceramics	CTH or RVC(40)
		8546.90	-Other	CTH or RVC(40)
	85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
		8547.10	-Insulating fittings of ceramics	CTH or RVC(40)
		8547.20	-Insulating fittings of plastics	CTH or RVC(40)
		8547.90	-Other	CTH or RVC(40)
	85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			spent electric 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 electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	CTH or RVC(40)
		8548.90	-Other	CTH or RVC(40)
SECTION X VII : VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
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**	
	86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
		8601.10	-Powered from an external source of electricity	CTH or RVC(40)
		8601.20	-Powered by electric accumulators	CTH or RVC(40)
	86.02		Other rail locomotives; locomotive tenders.	
		8602.10	-Diesel-electric locomotives	CTH or RVC(40)
		8602.90	-Other	CTH or RVC(40)
	86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
		8603.10	Powered from an external source of electricity	CTH or RVC(40)
		8603.90	-Other	CTH or RVC(40)
	86.04	8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	CTH or RVC(40)
	86.05	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 86.04).	CTH or RVC(40)
	86.06		Railway or tramway goods vans and wagons, not self-propelled.	
		8606.10	-Tank wagons and the like	CTH or RVC(40)
		8606.30	-Self-discharging vans and wagons, other than those of subheading 8606.10	CTH or RVC(40)
			-Other:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8606.91	--Covered and closed	CTH or RVC(40)
		8606.92	--Open, with non-removable sides of a height exceeding 60 cm	CTH or RVC(40)
		8606.99	--Other	CTH or RVC(40)
	86.07		Parts of railway or tramway locomotives or rolling-stock.	
			-Bogies, bissel-bogies, axles and wheels, and parts thereof:	
		8607.11	Driving bogies and bissel-bogies	CTH or RVC(40)
		8607.12	--Other bogies and bissel-bogies	CTH or RVC(40)
		8607.19	--Other, including parts	CTH or RVC(40)
			-Brakes and parts thereof:	
		8607.21	--Air brakes and parts thereof	CTH or RVC(40)
		8607.29	--Other	CTH or RVC(40)
		8607.30	-Hooks and other coupling devices, buffers, and parts thereof	CTH or RVC(40)
			-Other:	
		8607.91	--Of locomotives	CTH or RVC(40)
		8607.99	--Other	CTH or RVC(40)
	86.08	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.	CTH or RVC(40)
	86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH or RVC(40)
87			**Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof**	
	87.01		Tractors (other than tractors of heading 87.09).	
		8701.10	-Pedestrian controlled tractors	CTH or RVC(40)
		8701.20	-Road tractors for semi-trailers	CTH or RVC(40)
		8701.30	-Track-laying tractors	CTH or RVC(40)
		8701.90	-Other	CTH or RVC(40)
	87.02		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(45)
		8702.90	-Other	RVC(45)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
		8703.10	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	CTH or RVC(40)
			-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
		8703.21	--Of a cylinder capacity not exceeding 1,000 cc	RVC(45)
		8703.22	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	RVC(45)
		8703.23	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	RVC(45)
		8703.24	--Of a cylinder capacity exceeding 3,000 cc	RVC(45)
			-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		8703.31	--Of a cylinder capacity not exceeding 1,500 cc	RVC(45)
		8703.32	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	RVC(45)
		8703.33	--Of a cylinder capacity exceeding 2,500 cc	RVC(45)
		8703.90	-Other	RVC(45)
	87.04		Motor vehicles for the transport of goods.	
		8704.10	-Dumpers designed for off-highway use	RVC(45)
			-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		8704.21	--g.v.w. not exceeding 5 tonnes	RVC(45)
		8704.22	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC(45)
		8704.23	G.V.W. exceeding 20 tonnes	RVC(45)
			-Other, with spark-ignition internal combustion piston engine:	
		8704.31	--g.v.w. not exceeding 5 tonnes	RVC(45)
		8704.32	--g.v.w. exceeding 5 tonnes	RVC(45)
		8704.90	-Other	RVC(45)
	87.05		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).	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8705.10	-Crane lorries	CTH or RVC(40)
		8705.20	-Mobile drilling derricks	CTH or RVC(40)
		8705.30	-Fire fighting vehicles	CTH or RVC(40)
		8705.40	-Concrete-mixer lorries	CTH or RVC(40)
		8705.90	-Other	CTH or RVC(40)
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or RVC(40)
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
		8707.10	For the vehicles of heading 87.03	CTH or RVC(40)
		8707.90	-Other	CTH or RVC(40)
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		8708.10	-Bumpers and parts thereof	CTH or RVC(40)
			-Other parts and accessories of bodies (including cabs):	
		8708.21	--Safety seat belts	CTH or RVC(40)
		8708.29	--Other	CTH or RVC(40)
		8708.30	-Brakes and servo-brakes; parts thereof	CTH or RVC(40)
		8708.40	-Gear boxes and parts thereof	A. Gear Box: CTH or RVC(40) B. Parts: CTH or RVC(45)
		8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	A. Drive-axles with differential and non-driving axles: CTH or RVC(40), B. Parts: CTH or RVC(45)
		8708.70	-Road wheels and parts and accessories thereof	CTH or RVC(40)
		8708.80	-Suspension systems and parts thereof (including shock-absorbers)	CTH or RVC(40)
			-Other parts and accessories	
		8708.91	--Radiators and parts thereof	A. Radiators: CTH or RVC(40) B. Parts: CTH or RVC(45)
		8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof	A. Silencers (mufflers) and exhaust pipes: CTH or RVC(40), B. Parts: CTH or RVC(45)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8708.93	--Clutches and parts thereof	CTH or RVC(40)
		8708.94	--Steering wheels, steering columns and steering boxes; parts thereof	RVC(45)
		8708.95	--Safety airbags with inflater system; parts thereof	CTH or RVC(40)
		8708.99	--Other	CTH or RVC(40)
	87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
			-Vehicles	
		8709.11	--Electrical	CTH or RVC(40)
		8709.19	--Other	CTH or RVC(40)
		8709.90	-Parts	CTH or RVC(40)
	87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or RVC(40)
	87.11		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 50cc	CTH or RVC(40)
		8711.20	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or RVC(40)
		8711.30	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	CTH or RVC(40)
		8711.40	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	CTH or RVC(40)
		8711.50	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	CTH or RVC(40)
		8711.90	-Other	CTH or RVC(40)
	87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or RVC(40)
	87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
		8713.10	-Not mechanically propelled	CTH or RVC(40)
		8713.90	-Other	CTH or RVC(40)
	87.14		Parts and accessories of vehicles of headings	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			87.11 to 87.13.	
		8714.10	-Of motorcycles (including mopeds)	CTH or RVC(40)
		8714.20	-Of carriages for disabled persons	CTH or RVC(40)
			-Other:	
		8714.91	--Frames and forks, and parts thereof	CTH or RVC(40)
		8714.92	--Wheel rims and spokes	CTH or RVC(40)
		8714.93	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH or RVC(40)
		8714.94	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH or RVC(40)
		8714.95	--Saddles	CTH or RVC(40)
		8714.96	--Pedals and crank-gear, and parts thereof	CTH or RVC(40)
		8714.99	--Other	CTH or RVC(40)
	87.15	8715.00	Baby carriages and parts thereof.	CTH or RVC(40)
	87.16		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	CTH or RVC(40)
		8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTH or RVC(40)
			-Other trailers and semi-trailers for the transport of goods:	
		8716.31	--Tanker trailers and tanker semi-trailers	CTH or RVC(40)
		8716.39	--Other	CTH or RVC(40)
		8716.40	-Other trailers and semi-trailers	CTH or RVC(40)
		8716.80	-Other vehicles	CTH or RVC(40)
		8716.90	-Parts	CTH or RVC(40)
88			**Aircraft, spacecraft, and parts thereof**	
	88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH or RVC(40)
	88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
			-Helicopters:	
		8802.11	--Of an unladen weight not exceeding 2,000 kg	CTH or RVC(40)
		8802.12	--Of an unladen weight exceeding 2,000 kg	CTH or RVC(40)
		8802.20	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTH or RVC(40)
		8802.30	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8802.40	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTH or RVC(40)
		8802.60	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH or RVC(40)
	88.03		Parts of goods of heading 88.01 or 88.02.	
		8803.10	-Propellers and rotors and parts thereof	CTH or RVC(40)
		8803.20	-Under-carriages and parts thereof	CTH or RVC(40)
		8803.30	-Other parts of aeroplanes or helicopters	CTH or RVC(40)
		8803.90	-Other	CTH or RVC(40)
	88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	CTH or RVC(40)
	88.05		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	CTH or RVC(40)
			-Ground flying trainers and parts thereof	
		8805.21	--Air combat simulators and parts thereof	CTH or RVC(40)
		8805.29	--Other	CTH or RVC(40)
89			**Ships, boats and floating structures**	
	89.01		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	CTH or RVC(40)
		8901.20	-Tankers	CTH or RVC(40)
		8901.30	-Refrigerated vessels, other than those of subheading 8901.20	CTH or RVC(40)
		8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CTH or RVC(40)
	89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CTH or RVC(40)
	89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
		8903.10	-Inflatable	CTH or RVC(40)
			-Other:	
		8903.91	--Sailboats, with or without auxiliary motor	CTH or RVC(40)
		8903.92	--Motorboats, other than outboard	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			motorboats	
		8903.99	--Other	CTH or RVC(40)
	89.04	8904.00	Tugs and pusher craft.	CTH or RVC(40)
	89.05		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	CTH or RVC(40)
		8905.20	-Floating or submersible drilling or production platforms	CTH or RVC(40)
		8905.90	-Other	CTH or RVC(40)
	89.06		Other vessels, including warships and lifeboats other than rowing boats.	
		8906.10	-Warships	CTH or RVC(40)
		8906.90	-Other	CTH or RVC(40)
	89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
		8907.10	-Inflatable rafts	CTH or RVC(50)
		8907.90	-Other	CTH or RVC(40)
	89.08	8908.00	Vessels and other floating structures for breaking up.	CTH or RVC(40)
SECTION X VIII : OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF				
90			**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**	
	90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
		9001.10	-Optical fibres, optical fibre bundles and cables	CTH or RVC(40)
		9001.20	-Sheets and plates of polarising material	CTH or RVC(40)
		9001.30	-Contact lenses	CTH or RVC(40)
		9001.40	-Spectacle lenses of glass	CTH or RVC(40)
		9001.50	-Spectacle lenses of other materials	CTH or RVC(40)
		9001.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
			-Objective lenses:	
		9002.11	--For cameras, projectors or photographic enlargers or reducers	CTH or RVC(40)
		9002.19	--Other	CTH or RVC(40)
		9002.20	-Filters	CTH or RVC(40)
		9002.90	-Other	CTH or RVC(40)
	90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
			-Frames and mountings:	
		9003.11	--Of plastics	CTH or RVC(40)
		9003.19	--Of other materials	CTH or RVC(40)
		9003.90	-Parts	CTH or RVC(40)
	90.04		Spectacles, goggles and the like, corrective, protective or other.	
		9004.10	-Sunglasses	CTH or RVC(40)
		9004.90	-Other	CTH or RVC(40)
	90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	-Binoculars	CTH or RVC(40)
		9005.80	-Other instruments	CTH or RVC(40)
		9005.90	-Parts and accessories (including mountings)	CTH or RVC(40)
	90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
		9006.10	-Cameras of a kind used for preparing printing plates or cylinders	CTH or RVC(40)
		9006.30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTH or RVC(40)
		9006.40	-Instant print cameras	CTH or RVC(40)
			-Other cameras:	
		9006.51	--With a through-the-lens viewfinder (single	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			lens reflex (SLR)), for roll film of a width not exceeding 35 ㎜	
		9006.52	--Other, for roll film of a width less than 35 ㎜	CTH or RVC(40)
		9006.53	--Other, for roll film of a width of 35 ㎜	CTH or RVC(40)
		9006.59	--Other	CTH or RVC(40)
			-Photographic flashlight apparatus and flashbulbs:	
		9006.61	--Discharge lamp ("electronic") flashlight apparatus	CTH or RVC(40)
		9006.69	--Other	CTH or RVC(40)
			-Parts and accessories:	
		9006.91	--For cameras	CTH or RVC(40)
		9006.99	--Other	CTH or RVC(40)
	90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
		9007.10	-Cameras	CTH or RVC(40)
		9007.20	-Projectors	CTH or RVC(40)
			-Parts and accessories:	
		9007.91	--For cameras	CTH or RVC(40)
		9007.92	--For projectors	CTH or RVC(40)
	90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
		9008.50	-Projectors, enlargers and reducers	CTH or RVC(40)
		9008.90	-Parts and accessories	CTH or RVC(40)
	90.10		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	CTH or RVC(40)
		9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTH or RVC(40)
		9010.60	-Projection screens	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9010.90	-Parts and accessories	CTH or RVC(40)
	90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
		9011.10	-Stereoscopic microscopes	CTH or RVC(40)
		9011.20	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTH or RVC(40)
		9011.80	-Other microscopes	CTH or RVC(40)
		9011.90	-Parts and accessories	CTH or RVC(40)
	90.12		Microscopes other than optical microscopes; diffraction apparatus.	
		9012.10	-Microscopes other than optical microscopes; diffraction apparatus	CTH or RVC(40)
		9012.90	-Parts and accessories	CTH or RVC(40)
	90.13		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	CTH or RVC(40)
		9013.20	-Lasers, other than laser diodes	CTH or RVC(40)
		9013.80	-Other devices, appliances and instruments	CTH or RVC(40)
		9013.90	-Parts and accessories	CTH or RVC(40)
	90.14		Direction finding compasses; other navigational instruments and appliances.	
		9014.10	-Direction finding compasses	CTH or RVC(40)
		9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	CTH or RVC(40)
		9014.80	-Other instruments and appliances	CTH or RVC(40)
		9014.90	-Parts and accessories	CTH or RVC(40)
	90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
		9015.10	-Rangefinders	CTH or RVC(40)
		9015.20	-Theodolites and tachymeters (tacheometers)	CTH or RVC(40)
		9015.30	-Levels	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9015.40	-Photogrammetrical surveying instruments and appliances	CTH or RVC(40)
		9015.80	-Other instruments and appliances	CTH or RVC(40)
		9015.90	-Parts and accessories	CTH or RVC(40)
	90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH or RVC(40)
	90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
		9017.10	-Drafting tables and machines, whether or not automatic	CTH or RVC(40)
		9017.20	-Other drawing, marking-out or mathematical calculating instruments	CTH or RVC(40)
		9017.30	-Micrometers, callipers and gauges	CTH or RVC(40)
		9017.80	-Other instruments	CTH or RVC(40)
		9017.90	-Parts and accessories	CTH or RVC(40)
	90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
			-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
		9018.11	--Electro-cardiographs	CTH or RVC(40)
		9018.12	--Ultrasonic scanning apparatus	CTH or RVC(40)
		9018.13	-Magnetic resonance imaging apparatus	CTH or RVC(40)
		9018.14	--Scintigraphic apparatus	CTH or RVC(40)
		9018.19	--Other	CTH or RVC(40)
		9018.20	--Ultra-violet or infra-red ray apparatus	CTH or RVC(40)
			-Syringes, needles, catheters, cannulae and the like:	
		9018.31	--Syringes, with or without needles	CTH or RVC(40)
		9018.32	--Tubular metal needles and needles for sutures	CTH or RVC(40)
		9018.39	--Other	CTH or RVC(40)
			-Other instruments and appliances, used in dental sciences:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9018.41	--Dental drill engines, whether or not combined on a single base with other dental equipment	CTH or RVC(40)
		9018.49	--Other	CTH or RVC(40)
		9018.50	-Other ophthalmic instruments and appliances	CTH or RVC(40)
		9018.90	-Other instruments and appliances	CTH or RVC(40)
	90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
		9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH or RVC(40)
		9019.20	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC(40)
	90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC(40)
	90.21		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	CTH or RVC(40)
			-Artificial teeth and dental fittings:	
		9021.21	--Artificial teeth	CTH or RVC(40)
		9021.29	--Other	CTH or RVC(40)
			-Other artificial parts of the body	
		9021.31	--Artificial joints	CTH or RVC(40)
		9021.39	--Other	CTH or RVC(40)
		9021.40	-Hearing aids, excluding parts and accessories	CTH or RVC(40)
		9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	CTH or RVC(40)
		9021.90	-Other	CTH or RVC(40)
	90.22		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	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			panels and desks, screens, examination or treatment tables, chairs and the like.	
			-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
		9022.12	--Computed tomography apparatus	CTH or RVC(40)
		9022.13	--Other, for dental uses	CTH or RVC(40)
		9022.14	--Other, for medical, surgical or veterinary uses	CTH or RVC(40)
		9022.19	--For other uses	CTH or RVC(40)
			-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
		9022.21	--For medical, surgical, dental or veterinary uses	CTH or RVC(40)
		9022.29	--For other uses	CTH or RVC(40)
		9022.30	-X-ray tubes	CTH or RVC(40)
		9022.90	-Other, including parts and accessories	CTH or RVC(40)
	90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC(40)
	90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
		9024.10	-Machines and appliances for testing metals	CTH or RVC(40)
		9024.80	-Other machines and appliances	CTH or RVC(40)
		9024.90	-Parts and accessories	CTH or RVC(40)
	90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
			-Thermometers and pyrometers, not combined with other instruments:	
		9025.11	--Liquid-filled, for direct reading	CTH or RVC(40)
		9025.19	--Other	CTH or RVC(40)
		9025.80	-Other instruments	CTH or RVC(40)
		9025.90	-Parts and accessories	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
		9026.10	-For measuring or checking the flow or level of liquids	CTH or RVC(40)
		9026.20	-For measuring or checking pressure	CTH or RVC(40)
		9026.80	-Other instruments or apparatus	CTH or RVC(40)
		9026.90	-Parts and accessories	CTH or RVC(40)
	90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
		9027.10	-Gas or smoke analysis apparatus	CTH or RVC(40)
		9027.20	-Chromatographs and electrophoresis instruments	CTH or RVC(40)
		9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTH or RVC(40)
		9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	CTH or RVC(40)
		9027.80	-Other instruments and apparatus	CTH or RVC(40)
		9027.90	-Microtomes; parts and accessories	CTH or RVC(40)
	90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
		9028.10	-Gas meters	CTH or RVC(40)
		9028.20	-Liquid meters	CTH or RVC(40)
		9028.30	-Electricity meters	CTH or RVC(40)
		9028.90	-Parts and accessories	CTH or RVC(40)
	90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTH or RVC(40)
		9029.20	-Speed indicators and tachometers; stroboscopes	CTH or RVC(40)
		9029.90	-Parts and accessories	CTH or RVC(40)
	90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; 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	CTH or RVC(40)
		9030.20	-Oscilloscopes and oscillographs	CTH or RVC(40)
			-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
		9030.31	--Multimeters without a recording device	CTH or RVC(40)
		9030.32	--Multimeters with a recording device	CTH or RVC(40)
		9030.33	--Other, without a recording device	CTH or RVC(40)
		9030.39	--Other, with a recording device	CTH or RVC(40)
		9030.40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTH or RVC(40)
			-Other instruments and apparatus:	
		9030.82	--For measuring or checking semiconductor wafers or devices	CTH or RVC(40)
		9030.84	--Other, with a recording device	CTH or RVC(40)
		9030.89	--Other	CTH or RVC(40)
		9030.90	-Parts and accessories	CTH or RVC(40)
	90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		9031.10	-Machines for balancing mechanical parts	CTH or RVC(40)
		9031.20	-Test benches	CTH or RVC(40)
			-Other optical instruments and appliances:	
		9031.41	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			semiconductor devices	
		9031.49	--Other	CTH or RVC(40)
		9031.80	-Other instruments, appliances and machines	CTH or RVC(40)
		9031.90	-Parts and accessories	CTH or RVC(40)
	90.32		Automatic regulating or controlling instruments and apparatus.	
		9032.10	-Thermostats	CTH or RVC(40)
		9032.20	-Manostats	CTH or RVC(40)
			-Other instruments and apparatus:	
		9032.81	--Hydraulic or pneumatic	CTH or RVC(40)
		9032.89	--Other	CTH or RVC(40)
		9032.90	-Parts and accessories	CTH or RVC(40)
	90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or RVC(40)
91			**Clocks and watches and parts thereof**	
	91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
			-Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
		9101.11	--With mechanical display only	CTH or RVC(40)
		9101.19	--Other	CTH or RVC(40)
			-Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9101.21	--With automatic winding	CTH or RVC(40)
		9101.29	--Other	CTH or RVC(40)
			-Other	
		9101.91	--Electrically operated	CTH or RVC(40)
		9101.99	--Other	CTH or RVC(40)
	91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01	
			-Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
		9102.11	--With mechanical display only	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9102.12	--With optoelectronic display only	CTH or RVC(40)
		9102.19	--Other	CTH or RVC(40)
			-Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9102.21	--With automatic winding	CTH or RVC(40)
		9102.29	--Other	CTH or RVC(40)
			-Other	
		9102.91	--Electrically operated	CTH or RVC(40)
		9102.99	--Other	CTH or RVC(40)
	91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
		9103.10	--Electrically operated	CTH or RVC(40)
		9103.90	-Other	CTH or RVC(40)
	91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or RVC(40)
	91.05		Other clocks.	
			-Alarm clocks:	
		9105.11	--Electrically operated	CTH or RVC(40)
		9105.19	--Other	CTH or RVC(40)
			-Wall clocks:	
		9105.21	--Electrically operated	CTH or RVC(40)
		9105.29	--Other	CTH or RVC(40)
			-Other	
		9105.91	--Electrically operated	CTH or RVC(40)
		9105.99	--Other	CTH or RVC(40)
	91.06		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	CTH or RVC(40)
		9106.90	Other	CTH or RVC(40)
	91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH or RVC(40)
	91.08		Watch movements, complete and assembled.	
			--Electrially operated	
		9108.11	--With mechanical display only or with a device to which a mechanical display can be	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			incorporated	
		9108.12	--With optoelectronic display only	CTH or RVC(40)
		9108.19	--Other	CTH or RVC(40)
		9108.20	--With automatic winding	CTH or RVC(40)
		9108.90	-Other	CTH or RVC(40)
	91.09		Clock movements, complete and assembled.	
		9109.10	--Electrially operated	CTH or RVC(40)
		9109.90	-Other	CTH or RVC(40)
	91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
			-Of watches:	
		9110.11	--Complete movements, unassembled or partly assembled (movement sets)	CTH or RVC(40)
		9110.12	--Incomplete movements, assembled	CTH or RVC(40)
		9110.19	--Rough movements	CTH or RVC(40)
		9110.90	-Other	CTH or RVC(40)
	91.11		Watch cases and parts thereof.	
		9111.10	-Cases of precious metal or of metal clad with precious metal	CTH or RVC(40)
		9111.20	-Cases of base metal, whether or not gold- or silver-plated	CTH or RVC(40)
		9111.80	-Other cases	CTH or RVC(40)
		9111.90	-Parts	CTH or RVC(40)
	91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
		9112.20	-Cases	CTH or RVC(40)
		9112.90	-Parts	CTH or RVC(40)
	91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
		9113.10	-Of precious metal or of metal clad with precious metal	CTH or RVC(40)
		9113.20	-Of base metal, whether or not gold- or silver-plated	CTH or RVC(40)
		9113.90	-Other	CTH or RVC(40)
	91.14		Other clock or watch parts.	
		9114.10	-Springs, including hairsprings	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9114.30	-Dials	CTH or RVC(40)
		9114.40	-Plates and bridges	CTH or RVC(40)
		9114.90	-Other	CTH or RVC(40)
92			**Musical instruments; parts and accessories of such articles**	
	92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
		9201.10	-Upright pianos	CTH or RVC(40)
		9201.20	-Grand pianos	CTH or RVC(40)
		9201.90	-Other	CTH or RVC(40)
	92.02		Other string musical instruments (for example, guitars, violins, harps).	
		9202.10	-Played with a bow	CTH or RVC(40)
		9202.90	-Other	CTH or RVC(40)
	92.05		**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	CTH or RVC(40)
		9205.90	-Other	CTH or RVC(40)
	92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH or RVC(40)
	92.07		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	CTH or RVC(40)
		9207.90	-Other	CTH or RVC(40)
	92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
		9208.10	-Musical boxes	CTH or RVC(40)
		9208.90	-Other	CTH or RVC(40)
	92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			forks and pitch pipes of all kinds.	
		9209.30	-Musical instrument strings	CTH or RVC(40)
			-Other :	
		9209.91	--Parts and accessories for pianos	CTH or RVC(40)
		9209.92	--Parts and accessories for the musical instruments of heading 92.02	CTH or RVC(40)
		9209.94	--Parts and accessories for the musical instruments of heading 92.07	CTH or RVC(40)
		9209.99	--Other	CTH or RVC(40)
SECTION X IX : ARMS AND AMMUNITION PARTS AND ACCESSORIES THEREOF				
93			**Arms and ammunition; parts and accessories thereof**	
	93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
		9301.10	-Artillery weapons (for example, guns, howitzers and mortars):	CTH or RVC(40)
		9301.20	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH or RVC(40)
		9301.90	-Other	CTH or RVC(40)
	93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH or RVC(40)
	93.03		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	CTH or RVC(40)
		9303.20	-Other sporting, hunting or target shooting shotguns, including combination shotgun rifles	CTH or RVC(40)
		9303.30	-Other sporting, hunting or target shooting rifles	CTH or RVC(40)
		9303.90	-Other	CTH or RVC(40)
	93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	CTH or RVC(40)
	93.05		Parts and accessories of articles of headings 93.01 to 93.04.	
		9305.10	-Of revolvers or pistols	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9305.20	-Of shotguns or rifles of heading 93.03	CTH or RVC(40)
			-Other	
		9305.91	--Of military weapons of heading 93.01	CTH or RVC(40)
		9305.99	--Other	CTH or RVC(40)
	93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
			-Shotgun cartridges and parts thereof; air gun pellets	
		9306.21	--Cartridges	CTH or RVC(40)
		9306.29	--Other	CTH or RVC(40)
		9306.30	-Other cartridges and parts thereof	CTH or RVC(40)
		9306.90	-Other	CTH or RVC(40)
	93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or RVC(40)
SECTION X X : MISCELLANEOUS MANUFACTURED ARTICLES				
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**	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	-Seats of a kind used for aircraft	CTH or RVC(40)
		9401.20	-Seats of a kind used for motor vehicles	CTH or RVC(40)
		9401.30	-Swivel seats with variable height adjustment	CTH or RVC(40)
		9401.40	-Seats other than garden seats or camping equipment, convertible into beds	CTH or RVC(40)
			-Seats of cane, osier, bamboo or similar materials	
		9401.51	--Of bamboo or rattan	CTH or RVC(40)
		9401.59	--Other	CTH or RVC(40)
			-Other seats, with wooden frames:	
		9401.61	--Upholstered	CTH or RVC(40)
		9401.69	--Other	CTH or RVC(40)
			-Other seats, with metal frames:	
		9401.71	--Upholstered	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9401.79	--Other	CTH or RVC(40)
		9401.80	-Other seats	CTH or RVC(40)
		9401.90	-Parts	CTH or RVC(40)
	94.02		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.	
		9402.10	-Dentists', barbers' or similar chairs and parts thereof	CTH or RVC(40)
		9402.90	-Other	CTH or RVC(40)
	94.03		Other furniture and parts thereof.	
		9403.10	-Metal furniture of a kind used in offices	CTSH or RVC(40)
		9403.20	-Other metal furniture	CTSH or RVC(40)
		9403.30	-Wooden furniture of a kind used in offices	CTH or RVC(60)
		9403.40	-Wooden furniture of a kind used in the kitchen	CTH or RVC(60)
		9403.50	-Wooden furniture of a kind used in the bedroom	CTH or RVC(60)
		9403.60	-Other wooden furniture	CTH or RVC(60)
		9403.70	-Furniture of plastics	CTSH or RVC(40)
			-Furniture of other materials, including cane, osier, bamboo or similar materials	
		9403.81	--Of bamboo or rattan	CTSH or RVC(40)
		9403.89	--Other	CTSH or RVC(40)
		9403.90	-Parts	CTH or RVC(40)
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
		9404.10	Mattress supports	CTH or RVC(40)
			-Mattresses:	
		9404.21	--Of cellular rubber or plastics, whether or not covered	CTH or RVC(40)
		9404.29	--Of other materials	CTH or RVC(40)
		9404.30	-Sleeping bags	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9404.90	-Other	CTH or RVC(40)
	94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
		9405.10	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTH or RVC(40)
		9405.20	-Electric table, desk, bedside or floor-standing lamps	CTH or RVC(40)
		9405.30	-Lighting sets of a kind used for Christmas trees	CTH or RVC(40)
		9405.40	-Other electric lamps and lighting fittings	CTH or RVC(40)
		9405.50	-Non-electrical lamps and lighting fittings	CTH or RVC(40)
		9405.60	-Illuminated signs, illuminated name-plates and the like	CTH or RVC(40)
			-Parts :	
		9405.91	--Of glass	CTH or RVC(40)
		9405.92	--Of plastics	CTH or RVC(40)
		9405.99	--Other	CTH or RVC(40)
	94.06	9406.00	Prefabricated buildings.	CTH or RVC(40)
95			**Toys, games and sports requisites; parts and accessories thereof**	
	95.03	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.	CTH or RVC(40)
	95.04		**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**	
		9504.20	-Articles and accessories for billiards of all kinds	CTSH or RVC(40)
		9504.30	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	CTSH or RVC(40)
		9504.40	-Playing cards	CTSH or RVC(40)
		9504.50	-Video game consoles and machines, other than those of subheading 9504.30	CTSH or RVC(40)
		9504.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
		9505.10	-Articles for Christmas festivities	CTH or RVC(40)
		9505.90	-Other	CTH or RVC(40)
	95.06		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.	
			-Snow-skis and other snow-ski equipment :	
		9506.11	--Skis	CTH or RVC(40)
		9506.12	--Ski-fastenings (ski-bindings)	CTH or RVC(40)
		9506.19	--Other	CTH or RVC(40)
			-Water-skis, surf-boards, sailboards and other water-sport equipment :	
		9506.21	--Sailboards	CTH or RVC(40)
		9506.29	--Other	CTH or RVC(40)
			-Golf clubs and other golf equipment :	
		9506.31	--Clubs, complete	CTH or RVC(40)
		9506.32	--Balls	CTH or RVC(40)
		9506.39	--Other	CTH or RVC(40)
		9506.40	-Articles and equipment for table-tennis	CTH or RVC(40)
			-Tennis, badminton or similar rackets, whether or not strung :	
		9506.51	--Lawn-tennis rackets, whether or not strung	CTH or RVC(40)
		9506.59	--Other	CTH or RVC(40)
			-Balls, other than golf balls and table-tennis balls :	
		9506.61	--Lawn-tennis balls	CTH or RVC(40)
		9506.62	--Inflatable	CTH or RVC(40)
		9506.69	--Other	CTH or RVC(40)
		9506.70	-Ice skates and roller skates, including skating boots with skates attached	CTH or RVC(40)
			-Other :	
		9506.91	--Articles and equipment for general physical exercise, gymnastics or athletics	CTH or RVC(40)
		9506.99	--Other	CTH or RVC(40)
	95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
		9507.10	-Fishing rods	CTH or RVC(40)
		9507.20	-Fish-hooks, whether or not snelled	CTH or RVC(40)
		9507.30	-Fishing reels	CTH or RVC(40)
		9507.90	-Other	CTH or RVC(40)
	95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	
		9508.10	-Travelling circuses and travelling menageries	CTH or RVC(40)
		9508.90	-Other	CTH or RVC(40)
96			**Miscellaneous manufactured articles**	
	96.01		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	CTH or RVC(40)
		9601.90	-Other	CTH or RVC(40)
	96.02	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 35.03) and articles of unhardened gelatin.	CTH or RVC(40)
	96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
		9603.10	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	CTH or RVC(40)
			-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
		9603.21	--Tooth brushes, including dentalplate brushes	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9603.29	--Other	CTH or RVC(40)
		9603.30	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	CTH or RVC(40)
		9603.40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	CTH or RVC(40)
		9603.50	-Other brushes constituting parts of machines, appliances or vehicles	CTH or RVC(40)
		9603.90	-Other	CTH or RVC(40)
	96.04	9604.00	Hand sieves and hand riddles.	CTH or RVC(40)
	96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH or RVC(40)
	96.06		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	CTH or RVC(40)
			-Buttons:	
		9606.21	--Of plastics, not covered with textile material	CTH or RVC(40)
		9606.22	--Of base metal, not covered with textile material	CTH or RVC(40)
		9606.29	--Other	CTH or RVC(40)
		9606.30	-Button moulds and other parts of buttons; button blanks	CTH or RVC(40)
	96.07		Slide fasteners and parts thereof.	
			-Slide fasteners :	
		9607.11	-Fitted with chain scoops of base metal	CTH or RVC(40)
		9607.19	-Other	CTH or RVC(40)
		9607.20	-Parts	CTH or RVC(40)
	96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
		9608.10	-Ball point pens	CTSH or RVC(40)
		9608.20	-Felt tipped and other porous-tipped pens and markers	CTSH or RVC(40)
		9608.30	-Fountain pens, stylograph pens and other pens :	CTSH or RVC(40)
		9608.40	-Propelling or sliding pencils	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9608.50	-Sets of articles from two or more of the foregoing subheadings	CTH or RVC(40)
		9608.60	-Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC(40)
			-Other	
		9608.91	--Pen nibs and nib points	CTH or RVC(40)
		9608.99	--Other	CTH or RVC(40)
	96.09		Pencils (other than pencils of heading 96.08), 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	CTSH or RVC(40)
		9609.20	-Pencil leads, black or coloured	CTH or RVC(40)
		9609.90	-Other	CTH or RVC(40)
	96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or RVC(40)
	96.11	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.	CTH or RVC(40)
	96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
		9612.10	-Ribbons	CTH or RVC(40)
		9612.20	-Ink-pads	CTH or RVC(40)
	96.13		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	CTSH or RVC(40)
		9613.20	-Pocket lighters, gas fuelled, refillable	CTSH or RVC(40)
		9613.80	-Other lighters	CTSH or RVC(40)
		9613.90	-Parts	CTH or RVC(40)
	96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or RVC(40)
	96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16,	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			and parts thereof.	
			-Combs, hair-slides and the like :	
		9615.11	--Of hard rubber or plastics	CTH or RVC(40)
		9615.19	--Other	CTH or RVC(40)
		9615.90	-Other	CTH or RVC(40)
	96.16		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	CTH or RVC(40)
		9616.20	Powder puffs and pads for the application of cosmetics or toilet preparations	CTH or RVC(40)
	96.17	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	CTH or RVC(40)
	96.18	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or RVC(40)
	96.19	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CTH or RVC(40)
SECTION X XI : WORKS OF ART, COLLECTORS' RIECES, AND ANTIQUES				
97			**Works of art, collectors' pieces and antiques**	
	97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
		9701.10	-Paintings, drawings and pastels	CTH or RVC(40)
		9701.90	-Other	CTH or RVC(40)
	97.02	9702.00	Original engravings, prints and lithographs.	CTH or RVC(40)
	97.03	9703.00	Original sculptures and statuary, in any material.	CTH or RVC(40)
	97.04	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 49.07.	CTH or RVC(40)
	97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	CTH or RVC(40)
	97.06	9706.00	Antiques of an age exceeding one hundred years.	CTH or RVC(40)