

**ANNEX 4A
REMANUFACTURED GOODS**

HS 2007	Product Description
840721	Marine propulsion engines: Outboard motors
840729	Marine propulsion engines: Other
840731	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: Of a cylinder capacity not exceeding 50 cc
840732	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
840733	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc
840734	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: Of a cylinder capacity exceeding 1,000 cc
840790	Spark-ignition reciprocating or rotary internal combustion piston engines - Other engines
840810	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) - Marine propulsion engines
840820	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) - Engines of a kind used for the propulsion of vehicles of Chapter 87
840890	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) - Other engines
840910	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 - For aircraft engines
840991	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 - Suitable for use solely or principally with spark-ignition internal combustion piston engines
840999	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08 - Other
841221	Hydraulic power engines and motors : Linear acting (cylinders)
841229	Hydraulic power engines and motors : Other
841239	Pneumatic power engines and motors : Other
841290	Other engines and motors: Parts
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines
841350	Other reciprocating positive displacement pumps
841360	Other rotary positive displacement pumps
841391	Parts of pumps
841430	Compressors of a kind used in refrigerating equipment
841480	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters - Other
841490	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or

	not fitted with filters - Parts
841989	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of 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. - Other machinery, plant and equipment : Other
842619	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: Other
843120	Parts suitable for use solely or principally with the machinery of heading 84.27
843149	Parts suitable for use solely or principally with the machinery of heading 84.26, 84.29 or 84.30 : Other
848120	Valves for oleohydraulic or pneumatic transmissions
848140	Safety or relief valves
848180	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Other appliances
848190	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Parts
848310	Transmission shafts (including cam shafts and crank shafts) and cranks
848330	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings
848340	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
848350	Flywheels and pulleys, including pulley blocks
848360	Clutches and shaft couplings (including universal joints)
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts
848610	Machines and apparatus for the manufacture of boules or wafers
848620	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits
850211	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output not exceeding 75 kVA
850212	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output exceeding 75 kVA but not exceeding 375 kVA

850213	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) : Of an output exceeding 375 kVA
850220	Generating sets with spark-ignition internal combustion piston engines
850300	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.
851140	Starter motors and dual purpose starter-generators
851150	Other generators
852610	Radar apparatus
853710	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. - For a voltage not exceeding 1,000 V
854231	Electronic integrated circuits : Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits
854232	Electronic integrated circuits : Memories
854233	Electronic integrated circuits : Amplifiers
854239	Electronic integrated circuits : Other
870830	Brakes and servo-brakes; parts thereof
870840	Gear boxes and parts thereof
870850	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof
870870	Road wheels and parts and accessories thereof
870880	Suspension systems and parts thereof (including shock absorbers)
870891	Radiators and parts thereof
870892	Silencers (mufflers) and exhaust pipes; parts thereof
870893	Clutches and parts thereof
870894	Steering wheels, steering columns and steering boxes; parts thereof
870895	Safety airbags with inflator system; parts thereof
870899	Parts and accessories of the motor vehicles of headings 87.01 to 87.05. - Other parts and accessories: Other
903149	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. - Other optical instruments and appliances : Other

ANNEX 4B
PRODUCT SPECIFIC RULES SCHEDULE

General Notes

For the purposes of the product specific rules set out in this Annex:

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading. Where a product is subject to alternative product specific rules, it shall be sufficient to comply with one of the rules.
2. The product specific rules in this Annex are structured on the basis of the nomenclature of the Harmonized System 2007.
3. The following definitions apply:
 - (a) **Section** means a section of the Harmonized System;
 - (b) **Chapter** means a chapter of the Harmonized System;
 - (c) **Heading** means the first four digits in the tariff classification number under the Harmonized System;
 - (d) **Subheading** means the first six digits in the tariff classification number under the Harmonized System.
4. For the purposes of a product specific rule of this Annex:
 - (a) **WO** means goods wholly obtained or produced entirely in a Party;
 - (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at **chapter level**;
 - (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at **heading level**;
 - (d) **CTSH** means that all non-originating materials used in the production of the

good have undergone a change in tariff classification at **subheading level**;

- (e) **RVC (XX)** means that the good must have a Regional Value Content of not less than XX percent as calculated under Article 4.3 (Regional Value Content).

HS 2007	Product description	Product Specific Rule
01	CHAPTER 1 LIVE ANIMALS	
0101	Live horses, asses, mules and hinnies:	
010110	- Pure-bred breeding animals	CC
010190	- Other	CC
0102	Live bovine animals:	
010210	- Pure-bred breeding animals	CC
010290	- Other	CC
0103	Live swine:	
010310	- Pure-bred breeding animals	CC
010391	- Other: weighing less than 50 kg	CC
010392	- Other: weighing 50 kg or more	CC
0104	Live sheep and goats:	
010410	- Sheep	CC
010420	- Goats	CC
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:	
010511	- Weighing not more than 185 g: fowls of the species Gallus domesticus	CC
010512	- Weighing not more than 185 g: turkeys	CC
010519	- Weighing not more than 185 g: other	CC
010594	- Other: fowls of the species Gallus domesticus	CC
010599	- Other: other	CC
0106	Other live animals:	
010611	- Mammals: primates	CC
010612	- Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	CC
010619	- Mammals: other	CC
010620	- Reptiles (including snakes and turtles)	CC
010631	- Birds: birds of prey	CC
010632	- Birds: psittaciformes (including parrots, parakeets, macaws and cockatoos)	CC
010639	- Birds: other	CC
010690	- Other	CC

02	CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL	
0201	Meat of bovine animals, fresh or chilled:	
020110	- Carcasses and half-carcasses	WO
020120	- Other cuts with bone in	WO
020130	- Boneless	WO
0202	Meat of bovine animals, frozen:	
020210	- Carcasses and half-carcasses	WO
020220	- Other cuts with bone in	WO
020230	- Boneless	WO
0203	Meat of swine, fresh, chilled or frozen:	
020311	- Fresh or chilled: carcasses and half-carcasses	WO
020312	- Fresh or chilled: hams, shoulders and cuts thereof, with bone in	WO
020319	- Fresh or chilled: other	WO
020321	- Frozen: carcasses and half-carcasses	WO
020322	- Frozen: hams, shoulders and cuts thereof, with bone in	WO
020329	- Frozen: other	WO
0204	Meat of sheep or goats, fresh, chilled or frozen:	
020410	- Carcasses and half-carcasses of lamb, fresh or chilled	WO
020421	- Other meat of sheep, fresh or chilled: carcasses and half-carcasses	WO
020422	- Other meat of sheep, fresh or chilled: other cuts with bone in	WO
020423	- Other meat of sheep, fresh or chilled: boneless	WO
020430	- Carcasses and half-carcasses of lamb, frozen	WO
020441	- Other meat of sheep, frozen: carcasses and half-carcasses	WO
020442	- Other meat of sheep, frozen: other cuts with bone in	WO
020443	- Other meat of sheep, frozen: boneless	WO
020450	- Meat of goats	WO
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	WO
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:	
020610	- Of bovine animals, fresh or chilled	WO
020621	- Of bovine animals, frozen: tongues	WO
020622	- Of bovine animals, frozen: livers	WO
020629	- Of bovine animals, frozen: other	WO

020630	- Of swine, fresh or chilled	WO
020641	- Of swine, frozen: livers	WO
020649	- Of swine, frozen: other	WO
020680	- Other, fresh or chilled	WO
020690	- Other, frozen	WO
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:	
020711	- Of fowls of the species Gallus domesticus: not cut in pieces, fresh or chilled	WO
020712	- Of fowls of the species Gallus domesticus: not cut in pieces, frozen	WO
020713	- Of fowls of the species Gallus domesticus: cuts and offal, fresh or chilled	WO
020714	- Of fowls of the species Gallus domesticus: cuts and offal, frozen	WO
020724	- Of turkeys: not cut in pieces, fresh or chilled	WO
020725	- Of turkeys: not cut in pieces, frozen	WO
020726	- Of turkeys: cuts and offal, fresh or chilled	WO
020727	- Of turkeys: cuts and offal, frozen	WO
020732	- Of ducks, geese or guinea fowls: not cut in pieces, fresh or chilled	WO
020733	- Of ducks, geese or guinea fowls: not cut in pieces, frozen	WO
020734	- Of ducks, geese or guinea fowls: fatty livers, fresh or chilled	WO
020735	- Of ducks, geese or guinea fowls: other, fresh or chilled	WO
020736	- Of ducks, geese or guinea fowls: other, frozen	WO
0208	Other meat and edible meat offal, fresh, chilled or frozen:	
020810	- Of rabbits or hares	WO
020830	- Of primates	WO
020840	- Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	WO
020850	- Of reptiles (including snakes and turtles)	WO
020890	- Other	WO
020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	WO

0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	
021011	- Meat of swine: hams, shoulders and cuts thereof, with bone in	WO
021012	- Meat of swine: bellies (streaky) and cuts thereof	WO
021019	- Meat of swine: other	WO
021020	- Meat of bovine animals	WO
021091	- Other, including edible flours and meals of meat or meat offal: of primates	WO
021092	- Other, including edible flours and meals of meat or meat offal: of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	WO
021093	- Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles)	WO
021099	- Other, including edible flours and meals of meat or meat offal: other	WO
03	CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
0301	Live fish:	
030110	- Ornamental fish	CC
030191	- Other live fish: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC
030192	- Other live fish: eels (<i>Anguilla</i> spp.)	CC
030193	- Other live fish: carp	CC
030194	- Other live fish: bluefin tunas (<i>Thunnus thynnus</i>)	CC
030195	- Other live fish: southern bluefin tunas (<i>Thunnus maccoyii</i>)	CC
030199	- Other live fish: other	CC
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:	
030211	- Salmonidae, excluding livers and roes: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC

030212	- Salmonidae, excluding livers and roes: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC
030219	- Salmonidae, excluding livers and roes: other	CC
030221	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	CC
030222	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: plaice (Pleuronectes platessa)	CC
030223	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: sole (Solea spp.)	CC
030229	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	CC
030231	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: albacore or longfinned tunas (Thunnus alalunga)	CC
030232	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: yellowfin tunas (Thunnus albacares)	CC
030233	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: skipjack or stripe-bellied bonito	CC
030234	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: bigeye tunas (Thunnus obesus)	CC
030235	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: bluefin tunas (Thunnus thynnus)	CC
030236	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: southern bluefin tunas (Thunnus maccoyii)	CC

030239	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: other	CC
030240	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	CC
030250	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	CC
030261	- Other fish, excluding livers and roes: sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	CC
030262	- Other fish, excluding livers and roes: haddock (Melanogrammus aeglefinus)	CC
030263	- Other fish, excluding livers and roes: coalfish (Pollachius virens)	CC
030264	- Other fish, excluding livers and roes: mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	CC
030265	- Other fish, excluding livers and roes: dogfish and other sharks	CC
030266	- Other fish, excluding livers and roes: eels (Anguilla spp.)	CC
030267	- Other fish, excluding livers and roes: swordfish (Xiphias gladius)	CC
030268	- Other fish, excluding livers and roes: toothfish (Dissostichus spp.)	CC
030269	- Other fish, excluding livers and roes: other	CC
030270	- Livers and roes	CC
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:	
030311	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes: sockeye salmon (red salmon) (Oncorhynchus nerka)	CC
030319	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes: other	CC

030321	- Other salmonidae, excluding livers and roes: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	CC
030322	- Other salmonidae, excluding livers and roes: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC
030329	- Other salmonidae, excluding livers and roes: other	CC
030331	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	CC
030332	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: plaice (<i>Pleuronectes platessa</i>)	CC
030333	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: sole (<i>Solea</i> spp.)	CC
030339	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes: other	CC
030341	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: albacore or longfinned tunas (<i>Thunnus alalunga</i>)	CC
030342	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: yellowfin tunas (<i>Thunnus albacares</i>)	CC
030343	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: skipjack or stripe-bellied bonito	CC
030344	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: bigeye tunas (<i>Thunnus obesus</i>)	CC
030345	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: bluefin tunas (<i>Thunnus thynnus</i>)	CC
030346	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: southern bluefin tunas (<i>Thunnus maccoyii</i>)	CC

030349	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes: other	CC
030351	- Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes: herrings (Clupea harengus, Clupea pallasii)	CC
030352	- Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
030361	- Swordfish (Xiphias gladius) and toothfish (Dissostichus), excluding livers and roes: swordfish (Xiphias gladius)	CC
030362	- Swordfish (Xiphias gladius) and toothfish (Dissostichus), excluding livers and roes: toothfish (Dissostichus spp.)	CC
030371	- Other fish, excluding livers and roes: sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	CC
030372	- Other fish, excluding livers and roes: haddock (Melanogrammus aeglefinus)	CC
030373	- Other fish, excluding livers and roes: coalfish (Pollachius virens)	CC
030374	- Other fish, excluding livers and roes: mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	CC
030375	- Other fish, excluding livers and roes: dogfish and other sharks	CC
030376	- Other fish, excluding livers and roes: eels (Anguilla spp.)	CC
030377	- Other fish, excluding livers and roes: sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	CC
030378	- Other fish, excluding livers and roes: hake (Merluccius spp., Urophycis spp.)	CC
030379	-Other fish, excluding livers and roes: other	CC
030380	- Livers and roes	CC
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:	
030411	- Fresh or chilled: swordfish (Xiphias gladius)	CC or RVC(40)
030412	- Fresh or chilled: toothfish (Dissostichus spp.)	CC or RVC(40)
030419	- Fresh or chilled: other	CC or RVC(40)
030421	- Frozen fillets: swordfish (Xiphias gladius)	CC or RVC(40)

030422	- Frozen fillets: toothfish (<i>Dissostichus</i> spp.)	CC or RVC(40)
030429	- Frozen fillets: other	CC or RVC(40)
030491	- Other: swordfish (<i>Xiphias gladius</i>)	CC or RVC(40)
030492	- Other: toothfish (<i>Dissostichus</i> spp.)	CC or RVC(40)
030499	- Other: other	CC or RVC(40)
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:	
030510	- Flours, meals and pellets of fish, fit for human consumption	CC or RVC(40)
030520	- Livers and roes of fish, dried, smoked, salted or in brine	CC or RVC(40)
030530	- Fish fillets, dried, salted or in brine, but not smoked	CC or RVC(40)
030541	- Smoked fish, including fillets: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	CC or RVC(40)
030542	- Smoked fish, including fillets: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC or RVC(40)
030549	- Smoked fish, including fillets: other	CC or RVC(40)
030551	- Dried fish, whether or not salted but not smoked: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC or RVC(40)
030559	- Dried fish, whether or not salted but not smoked: other	CC or RVC(40)
030561	- Fish, salted but not dried or smoked and fish in brine: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC or RVC(40)
030562	- Fish, salted but not dried or smoked and fish in brine: cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	CC or RVC(40)
030563	- Fish, salted but not dried or smoked and fish in brine: anchovies (<i>Engraulis</i> spp.)	CC or RVC(40)
030569	- Fish, salted but not dried or smoked and fish in brine: other	CC or RVC(40)
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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:	
030611	- Frozen: rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	CC
030612	- Frozen: lobsters (<i>Homarus</i> spp.)	CC

030613	- Frozen: shrimps and prawns	CC
030614	- Frozen: crabs	CC
030619	- Frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	CC or RVC(40)
030621	- Not frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC or RVC(40)
030622	- Not frozen: lobsters (Homarus spp.)	CC or RVC(40)
030623	- Not frozen: shrimps and prawns	CC or RVC(40)
030624	- Not frozen: crabs	CC or RVC(40)
030629	- Not frozen: other, including flours, meals and pellets of crustaceans, fit for human consumption	CC or RVC(40)
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
030710	- Oysters	CC or RVC(40)
030721	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: live, fresh or chilled	CC
030729	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: other	CC or RVC(40)
030731	- Mussels (Mytilus spp., Perna spp.): live, fresh or chilled	CC
030739	- Mussels (Mytilus spp., Perna spp.): other	CC or RVC(40)
030741	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): live, fresh or chilled	CC
030749	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.): other	CC or RVC(40)
030751	- Octopus (Octopus spp.): live, fresh or chilled	CC
030759	- Octopus (Octopus spp.): other	CC or RVC(40)
030760	- Snails, other than sea snails	CC or RVC(40)
030791	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: live, fresh or chilled	CC or RVC(40)

030799	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: other	CC or RVC(40)
04	CHAPTER 4 DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	
040110	- Of a fat content, by weight, not exceeding 1 %	CC or RVC(40)
040120	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	CC or RVC(40)
040130	- Of a fat content, by weight, exceeding 6 %	CC or RVC(40)
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:	
040210	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	CC or RVC(40)
040221	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: not containing added sugar or other sweetening matter	CC or RVC(40)
040229	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %: other	CC or RVC(40)
040291	- Other: not containing added sugar or other sweetening matter	CC or RVC(40)
040299	- Other: other	CC or RVC(40)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
040310	- Yogurt	CC or RVC(40)
040390	- Other	CC or RVC(40)
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:	

040410	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CC or RVC(40)
040490	- Other	CC or RVC(40)
0405	Butter and other fats and oils derived from milk; dairy spreads:	
040510	- Butter	CC or RVC(40)
040520	- Dairy spreads	CC or RVC(40)
040590	- Other	CC or RVC(40)
0406	Cheese and curd:	
040610	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	CC or RVC(40)
040620	- Grated or powdered cheese, of all kinds	CC or RVC(40)
040630	- Processed cheese, not grated or powdered	CC or RVC(40)
040640	- Blue-veined cheese and other cheese containing veins produced by <i>Penecillium roqueforti</i>	CC or RVC(40)
040690	- Other cheese	CC or RVC(40)
040700	Birds' eggs, in shell, fresh, preserved or cooked.	CC
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:	
040811	- Egg yolks: dried	CC
040819	- Egg yolks: other	CC
040891	- Other: dried	CC
040899	- Other: other	CC
040900	Natural honey.	CC
041000	Other edible products of animal origin, not elsewhere specified or included.	CC or RVC(40)
05	CHAPTER 5 PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
050100	Human hair, unworked, whether or not washed or scoured; waste of human hair	CC
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
050210	- Pigs', hogs' or boars' bristles and hair and waste thereof	CC
050290	- Other	CC

050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:	
050510	- Feathers of a kind used for stuffing; down	CC
050590	- Other	CC
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:	
050610	- Ossein and bones treated with acid	CC
050690	- Other	CC
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:	
050710	- Ivory; ivory powder and waste	CC
050790	- Other	CC
050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	CC
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	CC
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:	
051110	- Bovine semen	CC
051191	- Other: products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC
051199	- Other: other	CC

06	CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:	
060110	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	CC
060120	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CC
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:	
060210	- Unrooted cuttings and slips	CC
060220	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	CC
060230	- Rhododendrons and azaleas, grafted or not	CC
060240	- Roses, grafted or not	CC
060290	- Other	CC
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
060311	- Fresh: roses	CC
060312	- Fresh: carnations	CC
060313	- Fresh: orchids	CTH
060314	- Fresh: chrysanthemums	CC
060319	- Fresh: other	CC
060390	- Other	CC
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
060410	- Mosses and lichens	CC
060491	- Other: fresh	CC
060499	- Other: other	CC

07	CHAPTER 7 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
0701	Potatoes, fresh or chilled:	
070110	- Seed	CC
070190	- Other	CC
070200	Tomatoes, fresh or chilled.	CC
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
070310	- Onions and shallots	CC
070320	- Garlic	CC
070390	- Leeks and other alliaceous vegetables	CC
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	
070410	- Cauliflowers and headed broccoli	CC
070420	- Brussels sprouts	CC
070490	- Other	CC
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:	
070511	- Lettuce: cabbage lettuce (head lettuce)	CC
070519	- Lettuce: other	CC
070521	- Chicory: Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	CC
070529	- Chicory: other	CC
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
070610	- Carrots and turnips	CC
070690	- Other	CC
070700	Cucumbers and gherkins, fresh or chilled.	CC
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:	
070810	- Peas (<i>Pisum sativum</i>)	CC
070820	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	CC
070890	- Other leguminous vegetables	CC
0709	Other vegetables, fresh or chilled:	
070920	- Asparagus	CC
070930	- Aubergines (egg-plants)	CC

070940	- Celery other than celeriac	CC
070951	- Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	CC
070959	- Mushrooms and truffles: other	CC
070960	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	CC
070970	- Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
070990	- Other	CC
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
071010	- Potatoes	CC
071021	- Leguminous vegetables, shelled or unshelled: peas (<i>Pisum sativum</i>)	CC
071022	- Leguminous vegetables, shelled or unshelled: beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	CC
071029	- Leguminous vegetables, shelled or unshelled: other	CC
071030	- Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
071040	- Sweet corn	CC
071080	- Other vegetables	CC
071090	- Mixtures of vegetables	CC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
071120	- Olives	CC
071140	- Cucumbers and gherkins	CC
071151	- Mushrooms and truffles: mushrooms of the genus <i>Agaricus</i>	CC
071159	- Mushrooms and truffles: other	CC
071190	- Other vegetables; mixtures of vegetables	CC
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
071220	- Onions	CC
071231	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: mushrooms of the genus <i>Agaricus</i>	CC
071232	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: wood ears (<i>Auricularia</i> spp.)	CC

071233	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: jelly fungi (<i>Tremella</i> spp.)	CC
071239	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles: other	CC
071290	- Other vegetables; mixtures of vegetables	CC
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	
071310	- Peas (<i>Pisum sativum</i>)	CC
071320	- Chickpeas (<i>garbanzos</i>)	CC
071331	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	CC
071332	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	CC
071333	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	CC
071339	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): other	CC
071340	- Lentils	CC
071350	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	CC
071390	- Other	CC
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	
071410	- Manioc (cassava)	CC
071420	- Sweet potatoes	CC
071490	- Other	CC
08	CHAPTER 8 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
080111	- Coconuts: desiccated	RVC(40)
080119	- Coconuts: other	CC
080121	- Brazil nuts: in shell	CC
080122	- Brazil nuts: shelled	CC
080131	- Cashew nuts: in shell	CC

080132	- Cashew nuts: shelled	CC
0802	Other nuts, fresh or dried, whether or not shelled or peeled:	
080211	- Almonds: in shell	CC
080212	- Almonds: shelled	CC
080221	- Hazelnuts or filberts (Corylus spp.): in shell	CC
080222	- Hazelnuts or filberts (Corylus spp.): shelled	CC
080231	- Walnuts: in shell	CC
080232	- Walnuts: shelled	CC
080240	- Chestnuts (Castanea spp.)	CC
080250	- Pistachios	CC
080260	- Macadamia nuts	CC
080290	- Other	CC
080300	Bananas, including plantains, fresh or dried.	CC
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
080410	- Dates	CC
080420	- Figs	CC
080430	- Pineapples	CC
080440	- Avocados	CC
080450	- Guavas, mangoes and mangosteens	CC
0805	Citrus fruit, fresh or dried:	
080510	- Oranges	CC
080520	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	CC
080540	- Grapefruit, including pomelos	CC
080550	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	CC
080590	- Other	CC
0806	Grapes, fresh or dried:	
080610	- Fresh	CC
080620	- Dried	CC
0807	Melons (including watermelons) and papaws (papayas), fresh:	
080711	- Melons (including watermelons): watermelons	CC
080719	- Melons (including watermelons): other	CC

080720	- Pawpaws (papayas)	CC
0808	Apples, pears and quinces, fresh:	
080810	- Apples	CC
080820	- Pears and quinces	CC
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
080910	- Apricots	CC
080920	- Cherries	CC
080930	- Peaches, including nectarines	CC
080940	- Plums and sloes	CC
0810	Other fruit, fresh:	
081010	- Strawberries	CC
081020	- Raspberries, blackberries, mulberries and loganberries	CC
081040	- Cranberries, bilberries and other fruits of the genus Vaccinium	CC
081050	- Kiwifruit	CC
081060	- Durians	CC
081090	- Other	CC
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
081110	- Strawberries	CC
081120	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CC
081190	- Other	CC
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
081210	- Cherries	CC
081290	- Other	CC
0813	Fruit, dried, other than that of heading 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	
081310	- Apricots	CC
081320	- Prunes	CC
081330	- Apples	CC
081340	- Other fruit	CC

081350	- Mixtures of nuts or dried fruits of this Chapter	CC or RVC(45)
081400	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CC
09	CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
090111	- Coffee, not roasted: not decaffeinated	CC
090112	- Coffee, not roasted: decaffeinated	CTSH or RVC(35)
090121	- Coffee, roasted: not decaffeinated	CTSH or RVC(35)
090122	- Coffee, roasted: decaffeinated	CTSH or RVC(35)
090190	- Other	CTSH or RVC(35)
0902	Tea, whether or not flavoured:	
090210	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CC
090220	- Other green tea (not fermented)	CC
090230	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CC
090240	- Other black tea (fermented) and other partly fermented tea	CC
090300	Maté.	CC
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:	
090411	- Pepper: neither crushed nor ground	RVC(40)
090412	- Pepper: crushed or ground	CTSH or RVC(40)
090420	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	CTSH or RVC(40)
090500	Vanilla.	RVC(40)
0906	Cinnamon and cinnamon-tree flowers:	
090611	- Neither crushed nor ground: cinnamon (Cinnamomum zeylanicum Blume)	CC
090619	- Neither crushed nor ground: other	CC
090620	- Crushed or ground	CTSH or RVC(35)
090700	Cloves (whole fruit, cloves and stems).	CC
0908	Nutmeg, mace and cardamoms:	
090810	- Nutmeg	CC

090820	- Mace	CC
090830	- Cardamoms	CC
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	
090910	- Seeds of anise or badian	CC
090920	- Seeds of coriander	CC
090930	- Seeds of cumin	CTSH or RVC(40)
090940	- Seeds of caraway	CTSH or RVC(40)
090950	- Seeds of fennel; juniper berries	CC
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
091010	- Ginger	CC
091020	- Saffron	CC
091030	- Turmeric (curcuma)	CC
091091	- Other spices: mixtures referred to in Note 1(b) to this Chapter	CTSH or RVC(40)
091099	- Other spices: other	CTSH or RVC(40)
10	CHAPTER 10 CEREALS	
1001	Wheat and meslin:	
100110	- Durum wheat	CC
100190	- Other	CC
100200	Rye.	CC
100300	Barley.	CC
100400	Oats.	CC
1005	Maize (corn):	
100510	- Seed	CC
100590	- Other	CC
1006	Rice:	
100610	- Rice in the husk (paddy or rough)	CC
100620	- Husked (brown) rice	CC
100630	- Semi-milled or wholly milled rice, whether or not polished or glazed	CC
100640	- Broken rice	CC
100700	Grain sorghum.	CC
1008	Buckwheat, millet and canary seed; other cereals:	
100810	- Buckwheat	CC

100820	- Millet	CC
100830	- Canary seed	CC
100890	- Other cereals	CC
11	CHAPTER 11 PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
110100	Wheat or meslin flour.	CC
1102	Cereal flours other than of wheat or meslin:	
110210	- Rye flour	CC or RVC(45)
110220	- Maize (corn) flour	CC or RVC(45)
110290	- Other	CC except from 1006
1103	Cereal groats, meal and pellets:	
110311	- Groats and meal: of wheat	CC or RVC(45)
110313	- Groats and meal: of maize (corn)	CC or RVC(45)
110319	- Groats and meal: of other cereals	CC except from 1006
110320	- Pellets	CC except from 1006
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of 1006; germ of cereals, whole, rolled, flaked or ground:	
110412	- Rolled or flaked grains: of oats	CC or RVC(45)
110419	- Rolled or flaked grains: of other cereals	CC except from 1006
110422	- Other worked grains (for example, hulled, pearled, sliced or kibbled): of oats	CC or RVC(45)
110423	- Other worked grains (for example, hulled, pearled, sliced or kibbled): of maize (corn)	CC or RVC(45)
110429	- Other worked grains (for example, hulled, pearled, sliced or kibbled): of other cereals	CC except from 1006
110430	- Germ of cereals, whole, rolled, flaked or ground	CC or RVC(45)
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:	
110510	- Flour, meal and powder	CC or RVC(45)
110520	- Flakes, granules and pellets	CC or RVC(45)
1106	Flour, meal and powder of the dried leguminous vegetables of 0713, of sago or of roots or tubers of 0714 or of the products of Chapter 8:	
110610	- Of the dried leguminous vegetables of heading 0713	CC or RVC(45)

110620	- Of sago or of roots or tubers of heading 0714	CC or RVC(40)
110630	- Of the products of Chapter 8	CC or RVC(40)
1107	Malt, whether or not roasted:	
110710	- Not roasted	RVC(45)
110720	- Roasted	RVC(45)
1108	Starches; inulin:	
110811	- Starches: wheat starch	CC or RVC(45)
110812	- Starches: maize (corn) starch	CC or RVC(45)
110813	- Starches: potato starch	CC or RVC(45)
110814	- Starches: manioc (cassava) starch	CC or RVC(45)
110819	- Starches: other starches	CC except from 1006
110820	- Inulin	CC or RVC(45)
110900	Wheat gluten, whether or not dried.	CC or RVC(45)
12	CHAPTER 12 OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
120100	Soya beans, whether or not broken.	CC
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
120210	- In shell	CC
120220	- Shelled, whether or not broken	CC
120300	Copra.	CC
120400	Linseed, whether or not broken.	CC
1205	Rape or colza seeds, whether or not broken:	
120510	- Low erucic acid rape or colza seeds	CC
120590	- Other	CC
120600	Sunflower seeds, whether or not broken.	CC
1207	Other oil seeds and oleaginous fruits, whether or not broken:	
120720	- Cotton seeds	CC
120740	- Sesamum seeds	CC
120750	- Mustard seeds	CC
120791	- Other: poppy seeds	CC
120799	- Other: other	CC

1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
120810	- Of soya beans	CC
120890	- Other	CC
1209	Seeds, fruit and spores, of a kind used for sowing:	
120910	- Sugar beet seed	CC
120921	- Seeds of forage plants: lucerne (alfalfa) seed	CC
120922	- Seeds of forage plants: clover (<i>Trifolium</i> spp.) seed	CC
120923	- Seeds of forage plants: fescue seed	CC
120924	- Seeds of forage plants: Kentucky blue grass (<i>Poa pratensis</i> L.) seed	CC
120925	- Seeds of forage plants: rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	CC
120929	- Seeds of forage plants: other	CC
120930	- Seeds of herbaceous plants cultivated principally for their flowers	CC
120991	- Other: vegetable seeds	CC
120999	- Other: other	CC
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	
121010	-Hop cones, neither ground nor powdered nor in the form of pellets	CC
121020	-Hop cones, ground, powdered or in the form of pellets; lupulin	CC
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:	
121120	- Ginseng roots	CC
121130	- Coca leaf	CC
121140	- Poppy straw	CC
121190	- Other	CC

1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included:	
121220	- Seaweeds and other algae	CC
121291	- Other: sugar beet	CC
121299	- Other: other	CC
121300	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	CC
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:	
121410	- Lucerne (alfalfa) meal and pellets	RVC(40)
121490	- Other	RVC(40)
13	CHAPTER 13 LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):	
130120	- Gum Arabic	CC
130190	- Other	CC
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
130211	- Vegetable saps and extracts: opium	CC or RVC(40)
130212	- Vegetable saps and extracts: of liquorice	CC or RVC(40)
130213	- Vegetable saps and extracts: of hops	CC or RVC(40)
130219	- Vegetable saps and extracts: other	CC or RVC(40)
130220	- Pectic substances, pectinates and pectates	CC or RVC(40)
130231	- Mucilages and thickeners, whether or not modified, derived from vegetable products: agar-agar	CC

130232	- Mucilages and thickeners, whether or not modified, derived from vegetable products: mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	CC or RVC(40)
130239	- Mucilages and thickeners, whether or not modified, derived from vegetable products: other	CC or RVC(40)
14	CHAPTER 14 VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
1401	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):	
140110	- Bamboos	CC
140120	- Rattans	CC
140190	- Other	CC
1404	Vegetable products not elsewhere specified or included:	
140420	- Cotton linters	CC
140490	- Other	CC
15	CHAPTER 15 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
150100	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503.	CC
150200	Fats of bovine animals, sheep or goats, other than those of 1503.	CC
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
150410	- Fish-liver oils and their fractions	RVC(40)
150420	- Fats and oils and their fractions, of fish, other than liver oils	RVC(40)
150430	- Fats and oils and their fractions, of marine mammals	RVC(40)

150500	Wool grease and fatty substances derived therefrom (including lanolin).	RVC(40)
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	RVC(40)
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
150710	- Crude oil, whether or not degummed	CC
150790	- Other	CC or RVC(40)
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
150810	- Crude oil	CC except from 1202
150890	- Other	CC except from 1202
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:	
150910	- Virgin	RVC(40) or no change in tariff classification is required provided that the good is produced by refining
150990	- Other	RVC(40) or no change in tariff classification is required provided that the good is produced by refining
151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:	
151110	- Crude oil	CC
151190	- Other	CC or RVC(45)
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	
151211	- Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
151219	- Sunflower-seed or safflower oil and fractions thereof: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
151221	- Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	RVC(45)
151229	- Cotton-seed oil and its fractions: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining

1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:	
151311	- Coconut (copra) oil and its fractions: crude oil	CC
151319	- Coconut (copra) oil and its fractions: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
151321	- Palm kernel or babassu oil and fractions thereof: crude oil	CC
151329	- Palm kernel or babassu oil and fractions thereof: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	
151411	- Low erucic acid rape or colza oil and its fractions: crude oil	CC
151419	- Low erucic acid rape or colza oil and its fractions: other	CC
151491	- Other: crude oil	CC
151499	- Other: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
151511	- Linseed oil and its fractions: crude oil	CC
151519	- Linseed oil and its fractions: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
151521	- Maize (corn) oil and its fractions: crude oil	CC
151529	- Maize (corn) oil and its fractions: other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
151530	- Castor oil and its fractions	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
151550	- Sesame oil and its fractions	CC
151590	- Other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:	
151610	- Animal fats and oils and their fractions	RVC (40) or no change in tariff classification is required provided that the good is produced by refining

151620	- Vegetable fats and oils and their fractions	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:	
151710	- Margarine, excluding liquid margarine	CTSH
151790	- Other	RVC(40)
151800	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 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
152000	Glycerol, crude; glycerol waters and glycerol lyes.	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	
152110	- Vegetable waxes	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
152190	- Other	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	RVC (40) or no change in tariff classification is required provided that the good is produced by refining
16	CHAPTER 16 PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC
1602	Other prepared or preserved meat, meat offal or blood:	
160210	- Homogenised preparations	CC
160220	- Of liver of any animal	CC
160231	- Of poultry of heading 0105: of turkeys	CC

160232	- Of poultry of heading 0105: of fowls of the species Gallus domesticus	CC
160239	- Of poultry of heading 0105: other	CC
160241	- Of swine: hams and cuts thereof	CC
160242	- Of swine: shoulders and cuts thereof	CC
160249	- Of swine: other, including mixtures	CC
160250	- Of bovine animals	CC
160290	- Other, including preparations of blood of any animal	CC
160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	RVC(40)
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	
160411	- Fish, whole or in pieces, but not minced: salmon	RVC(40)
160412	- Fish, whole or in pieces, but not minced: herrings	RVC(40)
160413	- Fish, whole or in pieces, but not minced: sardines, sardinella and brisling or sprats	RVC(40)
160414	- Fish, whole or in pieces, but not minced: tunas, skipjack and bonito (Sarda spp.)	RVC(40)
160415	- Fish, whole or in pieces, but not minced: mackerel	RVC(40)
160416	- Fish, whole or in pieces, but not minced: anchovies	RVC(40)
160419	- Fish, whole or in pieces, but not minced: other	RVC(40)
160420	- Other prepared or preserved fish	RVC(40)
160430	- Caviar and caviar substitutes	RVC(40)
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	
160510	- Crab	RVC(40)
160520	- Shrimps and prawns	RVC(40)
160530	- Lobster	RVC(40)
160540	- Other crustaceans	RVC(40)
160590	- Other	RVC(40)
17	CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY	
1701	Cane or beet sugar and chemically pure sucrose, in solid form:	
170111	- Raw sugar not containing added flavouring or colouring matter: cane sugar	CC

170112	- Raw sugar not containing added flavouring or colouring matter: beet sugar	CC
170191	- Other: containing added flavouring or colouring matter	CTH or RVC(40)
170199	- Other: other	CTH or RVC(40)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
170211	- Lactose and lactose syrup: containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC or RVC(40)
170219	- Lactose and lactose syrup: other	CC or RVC(40)
170220	- Maple sugar and maple syrup	CC or RVC(40)
170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	CTH or RVC(40)
170240	- 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)
170250	- Chemically pure fructose	CTH or RVC(40)
170260	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	CTH
170290	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CTH
1703	Molasses resulting from the extraction or refining of sugar:	
170310	- Cane molasses	CTH or RVC(40)
170390	- Other	CTH or RVC(40)
1704	Sugar confectionery (including white chocolate), not containing cocoa:	
170410	- Chewing gum, whether or not sugar-coated	CTH
170490	- Other	CTH or RVC(40)
18	CHAPTER 18 COCOA AND COCOA PREPARATIONS	
180100	Cocoa beans, whole or broken, raw or roasted.	CTH or RVC(35)
180200	Cocoa shells, husks, skins and other cocoa waste.	CTH or RVC(35)
1803	Cocoa paste, whether or not defatted:	
180310	- Not defatted	CTSH or RVC(35)

180320	- Wholly or partly defatted	CTSH or RVC(35)
180400	Cocoa butter, fat and oil.	CTSH or RVC(35)
180500	Cocoa powder, not containing added sugar or other sweetening matter.	CTSH or RVC(35)
1806	Chocolate and other food preparations containing cocoa:	
180610	- Cocoa powder, containing added sugar or other sweetening matter	CTH or RVC(40)
180620	- 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
180631	- Other, in blocks, slabs or bars: filled	CTH
180632	- Other, in blocks, slabs or bars: not filled	CTH or RVC(40)
180690	- Other	CTH or RVC(40)
19	CHAPTER 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
190110	- Preparations for infant use, put up for retail sale	CC or RVC(40)
190120	- Mixes and doughs for the preparation of bakers' wares of heading 1905	CTH
190190	- Other	CC or RVC(40)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
190211	- Uncooked pasta, not stuffed or otherwise prepared: containing eggs	CC
190219	- Uncooked pasta, not stuffed or otherwise prepared: other	CC
190220	- Stuffed pasta, whether or not cooked or otherwise prepared	CC

190230	- Other pasta	CC or RVC(40)
190240	- Couscous	CC
190300	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC or RVC(40)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:	
190410	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	CC
190420	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	CC
190430	- Bulgur wheat	CC
190490	- Other	CC
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
190510	- Crispbread	CTH
190520	- Gingerbread and the like	CTH
190531	- Sweet biscuits; waffles and wafers: sweet biscuits	CTH
190532	- Sweet biscuits; waffles and wafers: waffles and wafers	CTH
190540	- Rusks, toasted bread and similar toasted products	CTH
190590	- Other	CTH
20	CHAPTER 20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
200110	- Cucumbers and gherkins	CC
200190	- Other	CC
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:	

200210	- Tomatoes, whole or in pieces	CC
200290	- Other	CC
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	
200310	- Mushrooms of the genus <i>Agaricus</i>	CC
200320	- Truffles	CC
200390	- Other	CC
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:	
200410	- Potatoes	CC
200490	- Other vegetables and mixtures of vegetables	CC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	
200510	- Homogenised vegetables	CC
200520	- Potatoes	CC
200540	- Peas (<i>Pisum sativum</i>)	CC
200551	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): beans, shelled	CC
200559	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): other	CC
200560	- Asparagus	CC
200570	- Olives	CC
200580	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	CC
200591	- Other vegetables and mixtures of vegetables: bamboo shoots	CC
200599	- Other vegetables and mixtures of vegetables: other	CC
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacés or crystallised).	CC
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:	
200710	- Homogenised preparations	CC or RVC(45)
200791	- Other: citrus fruit	CC or RVC(45)
200799	- Other: other	CC or RVC(45)

2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
200811	- Nuts, ground-nuts and other seeds, whether or not mixed together: ground-nuts	CC, except from 1202
200819	- Nuts, ground-nuts and other seeds, whether or not mixed together: other, including mixtures	CC
200820	- Pineapples	CC
200830	- Citrus fruit	CC
200840	- Pears	CC
200850	- Apricots	CC
200860	- Cherries	CC
200870	- Peaches, including nectarines	CC
200880	- Strawberries	CC
200891	- Other, including mixtures other than those of subheading 2008.19: palm hearts	CC
200892	- Other, including mixtures other than those of subheading 2008.19: mixtures	CC
200899	- Other, including mixtures other than those of subheading 2008.19: other	CC
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	
200911	- Orange juice: frozen	CC or RVC(40)
200912	- Orange juice: not frozen, of a Brix value not exceeding 20	CC or RVC(40)
200919	- Orange juice: other	CC or RVC(40)
200921	- Grapefruit (including pomelo) juice: of a Brix value not exceeding 20	CC or RVC(40)
200929	- Grapefruit (including pomelo) juice: other	CC or RVC(40)
200931	- Juice of any other single citrus fruit: of a Brix value not exceeding 20	CC or RVC(40)
200939	- Juice of any other single citrus fruit: other	CC or RVC(40)
200941	- Pineapple juice: of a Brix value not exceeding 20	CC or RVC(40)
200949	- Pineapple juice: other	CC or RVC(40)
200950	- Tomato juice	CC or RVC(40)

200961	- Grape juice (including grape must): of a Brix value not exceeding 30	CC or RVC(40)
200969	- Grape juice (including grape must): other	CC or RVC(40)
200971	- Apple juice: of a Brix value not exceeding 20	CC or RVC(40)
200979	- Apple juice: other	CC or RVC(40)
200980	- Juice of any other single fruit or vegetable	CC or RVC(40)
200990	- Mixtures of juices	CC or RVC(40)
21	CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
210111	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: extracts, essences and concentrates	CC or RVC(40)
210112	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTSH or RVC(40)
210120	- 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	CC or RVC(40)
210130	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC or RVC(40)
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
210210	- Active yeasts	CC or RVC(40)
210220	- Inactive yeasts; other single-cell micro-organisms, dead	CC or RVC(40)
210230	- Prepared baking powders	CC or RVC(40)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
210310	- Soya sauce	CC or RVC(45)

210320	- Tomato ketchup and other tomato sauces	CC or RVC(45)
210330	- Mustard flour and meal and prepared mustard	CC or RVC(40)
210390	- Other	CC or RVC(40)
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
210410	- Soups and broths and preparations therefor	CC or RVC(40)
210420	- Homogenised composite food preparations	CC or RVC(40)
210500	Ice cream and other edible ice, whether or not containing cocoa.	CC
2106	Food preparations not elsewhere specified or included:	
210610	- Protein concentrates and textured protein substances	CTSH
210690	- Other	CTSH
22	CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
220110	- Mineral waters and aerated waters	CC
220190	- Other	CC
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:	
220210	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CC or RVC(40)
220290	- Other	CC or RVC(40)
220300	Beer made from malt.	CTH or RVC(35)
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:	
220410	- Sparkling wine	CC
220421	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: in containers holding 2 l or less	CC
220429	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: other	CC
220430	- Other grape must	CC

2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
220510	- In containers holding 2 l or less	CC
220590	- Other	CC
220600	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.	CC
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:	
220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	CC
220720	- Ethyl alcohol and other spirits, denatured, of any strength	CC
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
220820	- Spirits obtained by distilling grape wine or grape marc	CC
220830	- Whiskies	CC
220840	- Rum and other spirits obtained by distilling fermented sugar-cane products	CC
220850	- Gin and Geneva	CC
220860	- Vodka	CC
220870	- Liqueurs and cordials	CC
220890	- Other	CC or RVC(40)
220900	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH
23	CHAPTER 23 RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:	
230110	- Flours, meals and pellets, of meat or meat offal; greaves	CTH or RVC(35)
230120	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CTH or RVC(35)

2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	
230210	- Of maize (corn)	RVC(35)
230230	- Of wheat	RVC(40)
230240	- Of other cereals	RVC(40)
230250	- Of leguminous plants	RVC(35)
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	
230310	- Residues of starch manufacture and similar residues	RVC(40)
230320	- Beet-pulp, bagasse and other waste of sugar manufacture	RVC(35)
230330	- Brewing or distilling dregs and waste	RVC(40)
230400	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	RVC(35)
230500	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	RVC(35)
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305:	
230610	- Of cotton seeds	RVC(35)
230620	- Of linseed	RVC(35)
230630	- Of sunflower seeds	RVC(35)
230641	- Of rape or colza seeds: of low eurucic acid rape or colza seeds	RVC(35)
230649	- Of rape or colza seeds: other	RVC(35)
230650	- Of coconut or copra	RVC(35)
230660	- Of palm nuts or kernels	RVC(35)
230690	- Other	RVC(35)
230700	Wine lees; argol.	RVC(40)
230800	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	RVC(35)

2309	Preparations of a kind used in animal feeding:	
230910	- Dog or cat food, put up for retail sale	CTH
230990	- Other	CTH or RVC(35)
24	CHAPTER 24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
2401	Unmanufactured tobacco; tobacco refuse:	
240110	- Tobacco, not stemmed/stripped	CC
240120	- Tobacco, partly or wholly stemmed/stripped	CC
240130	- Tobacco refuse	CC
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
240210	- Cigars, cheroots and cigarillos, containing tobacco	CC or RVC(45)
240220	- Cigarettes containing tobacco	CC or RVC(45)
240290	- Other	CC or RVC(45)
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	
240310	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	CC or RVC(45)
240391	- Other: "homogenised" or "reconstituted" tobacco	CC or RVC(45)
240399	- Other: other	CC or RVC(45)
25	CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
250100	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.	CTH or RVC(35)
250200	Unroasted iron pyrites.	CTH or RVC(35)
250300	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH or RVC(35)
2504	Natural graphite:	
250410	- In powder or in flakes	CTH or RVC(35)
250490	- Other	CTH or RVC(35)
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:	

250510	- Silica sands and quartz sands	CTH or RVC(35)
250590	- Other	CTH or RVC(35)
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
250610	- Quartz	CTH or RVC(35)
250620	- Quartzite	CTH or RVC(35)
250700	Kaolin and other kaolinic clays, whether or not calcined.	CTH or RVC(35)
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:	
250810	- Bentonite	CTH or RVC(35)
250830	- Fire-clay	CTH or RVC(35)
250840	- Other clays	CTH or RVC(35)
250850	- Andalusite, kyanite and sillimanite	CTH or RVC(35)
250860	- Mullite	CTH or RVC(35)
250870	- Chamotte or dinas earths	CTH or RVC(35)
250900	Chalk.	CTH or RVC(35)
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:	
251010	- Unground	CTH or RVC(35)
251020	- Ground	CTH or RVC(35)
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:	
251110	- Natural barium sulphate (barytes)	CTH or RVC(35)
251120	- Natural barium carbonate (witherite)	CTH or RVC(35)
251200	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(35)
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:	
251310	- Pumice stone	CTH or RVC(35)
251320	- Emery, natural corundum, natural garnet and other natural abrasives	CTH or RVC(35)

251400	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)
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
251511	- Marble and travertine: crude or roughly trimmed	CTH or RVC(35)
251512	- Marble and travertine: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC(40)
251520	- Ecaussine and other calcareous monumental or building stone; alabaster	CTH or RVC(40)
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
251611	- Granite: crude or roughly trimmed	CTH or RVC(35)
251612	- Granite: merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH or RVC(40)
251620	- Sandstone	CTH or RVC(40)
251690	- Other monumental or building stone	CTH or RVC(40)
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:	
251710	- 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)
251720	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTH or RVC(40)
251730	- Tarred macadam	CTH or RVC(40)

251741	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated: of marble	CTH or RVC(40)
251749	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated: other	CTH or RVC(40)
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:	
251810	- Dolomite, not calcined or sintered	CTH or RVC(35)
251820	- Calcined or sintered dolomite	CTH or RVC(35)
251830	- Dolomite ramming mix	CTH or RVC(40)
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:	
251910	- Natural magnesium carbonate (magnesite)	CTH or RVC(35)
251990	- Other	CTH or RVC(35)
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
252010	- Gypsum; anhydrite	CTH or RVC(35)
252020	- Plasters	CTH or RVC(35)
252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH or RVC(35)
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:	
252210	- Quicklime	CTH or RVC(35)
252220	- Slaked lime	CTH or RVC(35)
252230	- Hydraulic lime	CTH or RVC(35)
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:	
252310	- Cement clinkers	CTH or RVC(40)

252321	- Portland cement: white cement, whether or not artificially coloured	CTH or RVC(40)
252329	- Portland cement: other	CTH or RVC(40)
252330	- Aluminous cement	CTH or RVC(40)
252390	- Other hydraulic cements	CTH or RVC(40)
2524	Asbestos:	
252410	- Crocidolite	CTH or RVC(40)
252490	- Other	CTH or RVC(40)
2525	Mica, including splittings; mica waste:	
252510	- Crude mica and mica rifted into sheets or splittings	CTH or RVC(35)
252520	- Mica powder	CTH or RVC(35)
252530	- Mica waste	CTH or RVC(35)
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:	
252610	- Not crushed, not powdered	CTH or RVC(35)
252620	- Crushed or powdered	CTH or RVC(35)
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight:	
252810	- Natural sodium borates and concentrates thereof (whether or not calcined)	CTH or RVC(35)
252890	- Other	CTH or RVC(35)
2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar:	
252910	- Feldspar	CTH or RVC(35)
252921	- Fluorspar: containing by weight 97 % or less of calcium fluoride	CTH or RVC(35)
252922	- Fluorspar: containing by weight more than 97 % of calcium fluoride	CTH or RVC(35)
252930	- Leucite; nepheline and nepheline syenite	CTH or RVC(35)
2530	Mineral substances not elsewhere specified or included:	
253010	- Vermiculite, perlite and chlorites, unexpanded	CTH or RVC(35)
253020	- Kieserite, epsomite (natural magnesium sulphates)	CTH or RVC(40)
253090	- Other	CTH or RVC(40)

26	CHAPTER 26 ORES, SLAG AND ASH	
2601	Iron ores and concentrates, including roasted iron pyrites:	
260111	- Iron ores and concentrates, other than roasted iron pyrites: non-agglomerated	CTH or RVC(35)
260112	- Iron ores and concentrates, other than roasted iron pyrites: agglomerated	CTH or RVC(35)
260120	- Roasted iron pyrites	CTH or RVC(35)
260200	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(35)
260300	Copper ores and concentrates.	CTH or RVC(35)
260400	Nickel ores and concentrates.	CTH or RVC(35)
260500	Cobalt ores and concentrates.	CTH or RVC(35)
260600	Aluminium ores and concentrates.	CTH or RVC(35)
260700	Lead ores and concentrates.	CTH or RVC(35)
260800	Zinc ores and concentrates.	CTH or RVC(35)
260900	Tin ores and concentrates.	CTH or RVC(35)
261000	Chromium ores and concentrates.	CTH or RVC(35)
261100	Tungsten ores and concentrates.	CTH or RVC(35)
2612	Uranium or thorium ores and concentrates:	
261210	- Uranium ores and concentrates	CTH or RVC(35)
261220	- Thorium ores and concentrates	CTH or RVC(35)
2613	Molybdenum ores and concentrates:	
261310	- Roasted	CTH or RVC(35)
261390	- Other	CTH or RVC(35)
261400	Titanium ores and concentrates:	CTH or RVC(35)
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:	
261510	- Zirconium ores and concentrates	CTH or RVC(35)
261590	- Other	CTH or RVC(35)
2616	Precious metal ores and concentrates:	
261610	- Silver ores and concentrates	CTH or RVC(35)
261690	- Other	CTH or RVC(35)
2617	Other metal ores and concentrates:	

261710	- Antimony ores and concentrates	CTH or RVC(35)
261790	- Other	CTH or RVC(35)
261800	Granulated slag (slag sand) from the manufacture of iron or steel.	CTH or RVC(35)
261900	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:	
262011	- Containing mainly zinc: hard zinc spelter	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262019	- Containing mainly zinc: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262021	- Containing mainly lead: leaded gasoline sludges and leaded anti-knock compound sludges	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262029	- Containing mainly lead: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262030	- Containing mainly copper	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262040	- Containing mainly aluminium	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262060	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262091	- Other: containing antimony, beryllium, cadmium, chromium or their mixtures	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262099	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:	
262110	- Ash and residues from the incineration of municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
262190	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

27	CHAPTER 27 MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:</p> <p><i>Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of one or both parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</i></p> <p><i>a. Dissolving in water or other solvents;</i> <i>b. The elimination of solvents including solvent water; or</i> <i>c. The addition or elimination of water of crystallisation.</i></p>		
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	
270111	- Coal, whether or not pulverised, but not agglomerated: anthracite	CTH or RVC(40)
270112	- Coal, whether or not pulverised, but not agglomerated: bituminous coal	CTH or RVC(40)
270119	- Coal, whether or not pulverised, but not agglomerated: other coal	CTH or RVC(40)
270120	- Briquettes, ovoids and similar solid fuels manufactured from coal	CTH or RVC(40)
2702	Lignite, whether or not agglomerated, excluding jet:	
270210	- Lignite, whether or not pulverised, but not agglomerated	CTH or RVC(40)
270220	- Agglomerated lignite	CTH or RVC(40)
270300	Peat (including peat litter), whether or not agglomerated.	CTH or RVC(40)
270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH or RVC(40)
270500	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH or RVC(35)
270600	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(35)

2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	
270710	- Benzol (benzene)	CTH or RVC(40)
270720	- Toluol (toluene)	CTH or RVC(40)
270730	- Xylol (xylenes)	CTH or RVC(40)
270740	- Naphthalene	CTH or RVC(40)
270750	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D86 method	CTH or RVC(45)
270791	- Other: creosote oils	CTH or RVC(45)
270799	- Other: other	CTH or RVC(45)
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
270810	- Pitch	CTH or RVC(40)
270820	- Pitch coke	CTH or RVC(40)
270900	Petroleum oils and oils obtained from bituminous minerals, crude:	CTH or RVC(35)
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
271011	- 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: light oils and preparations	CTH or RVC(40)
271019	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: other	CTH or RVC(40)

271091	- Waste oils: containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
271099	- Waste oils: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
2711	Petroleum gases and other gaseous hydrocarbons:	
271111	- Liquefied: natural gas	CTH or RVC(35)
271112	- Liquefied: propane	CTH or RVC(35)
271113	- Liquefied: butanes	CTH or RVC(35)
271114	- Liquefied: ethylene, propylene, butylene and butadiene	CTH or RVC(35)
271119	- Liquefied: other	CTH or RVC(40)
271121	- In gaseous state: natural gas	CTH or RVC(35)
271129	- In gaseous state: other	CTH or RVC(40)
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:	
271210	-Petroleum jelly	CTH or RVC(45)
271220	- Paraffin wax containing by weight less than 0.75 % of oil	CTH or RVC(45)
271290	- Other	CTH or RVC(45)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	
271311	- Petroleum coke: not calcined	CTH or RVC(40)
271312	- Petroleum coke: calcined	CTH or RVC(40)
271320	- Petroleum bitumen	CTH or RVC(40)
271390	- Other residues of petroleum oils or of oils obtained from bituminous minerals	CTH or RVC(40)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:	
271410	- Bituminous or oil shale and tar sands	CTH or RVC(40)
271490	- Other	CTH or RVC(40)
271500	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)
271600	Electrical energy.	CTH or RVC(35)

28	CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	
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Note: Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:

1. *Standard Materials:* Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

2. *Chemical Reaction:* Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

a. *Dissolving in water or other solvents;*

b. *The elimination of solvents including solvent water; or*

c. *The addition or elimination of water of crystallisation.*

2801	FLUORINE, CHLORINE, BROMINE AND IODINE:	
280110	- Chlorine	CTSH or RVC(35)
280120	- Iodine	CTSH or RVC(35)
280130	- Fluorine; bromine	CTSH or RVC(35)
280200	Sulphur, sublimed or precipitated; colloidal sulphur.	CTSH or RVC(35)
280300	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH or RVC(40)
2804	Hydrogen, rare gases and other non-metals:	
280410	- Hydrogen	CTSH or RVC(35)
280421	- Rare gases: argon	CTSH or RVC(35)
280429	- Rare gases: other	CTSH or RVC(35)
280430	- Nitrogen	CTSH or RVC(35)
280440	- Oxygen	CTSH or RVC(35)
280450	- Boron; tellurium	CTSH or RVC(35)
280461	- Silicon: containing by weight not less than 99.99 % of silicon	CTSH or RVC(35)
280469	- Silicon: other	CTSH or RVC(35)
280470	- Phosphorus	CTSH or RVC(35)
280480	- Arsenic	CTSH or RVC(35)

280490	- Selenium	CTSH or RVC(35)
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	
280511	- Alkali or alkaline-earth metals: sodium	CTH or RVC(35)
280512	- Alkali or alkaline-earth metals: calcium	CTH or RVC(35)
280519	- Alkali or alkaline-earth metals: other	CTSH or RVC(35)
280530	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	CTSH or RVC(35)
280540	- Mercury	CTSH or RVC(35)
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	
280610	- Hydrogen chloride (hydrochloric acid)	CTH or RVC(40)
280620	- Chlorosulphuric acid	CTH or RVC(40)
280700	Sulphuric acid; oleum.	CTH or RVC(40)
280800	Nitric acid; sulphonitric acids.	CTH or RVC(40)
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:	
280910	- Diphosphorus pentoxide	CTH or RVC(40)
280920	- Phosphoric acid and polyphosphoric acids	CTH or RVC(40)
281000	Oxides of boron; boric acids.	CTH or RVC(40)
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	
281111	- Other inorganic acids: hydrogen fluoride (hydrofluoric acid)	CTH or RVC(40)
281119	- Other inorganic acids: other	CTH or RVC(40)
281121	- Other inorganic oxygen compounds of non-metals: carbon dioxide	CTH or RVC(40)
281122	- Other inorganic oxygen compounds of non-metals: silicon dioxide	CTH or RVC(40)
281129	- Other	CTH or RVC(40)
2812	Halides and halide oxides of non-metals:	
281210	- Chlorides and chloride oxides	CTH or RVC(40)
281290	- Other	CTH or RVC(40)
2813	Sulphides of non-metals; commercial phosphorus trisulphide:	
281310	- Carbon disulphide	CTH or RVC(40)

281390	- Other	CTH or RVC(40)
2814	Ammonia, anhydrous or in aqueous solution:	
281410	- Anhydrous ammonia	CTSH or RVC(35)
281420	- Ammonia in aqueous solution	CTSH or RVC(35)
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
281511	- Sodium hydroxide (caustic soda): solid	CTH or RVC(40)
281512	- Sodium hydroxide (caustic soda): in aqueous solution (soda lye or liquid soda)	CTH or RVC(40)
281520	- Potassium hydroxide (caustic potash)	CTH or RVC(40)
281530	- Peroxides of sodium or potassium	CTH or RVC(40)
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	
281610	- Hydroxide and peroxide of magnesium	CTH or RVC(40)
281640	- Oxides, hydroxides and peroxides, of strontium or barium	CTH or RVC(40)
281700	Zinc oxide; zinc peroxide.	CTH or RVC(40)
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	
281810	- Artificial corundum, whether or not chemically defined	CTH or RVC(40)
281820	- Aluminium oxide, other than artificial corundum	CTH or RVC(40)
281830	- Aluminium hydroxide	CTH or RVC(40)
2819	Chromium oxides and hydroxides:	
281910	- Chromium trioxide	CTH or RVC(40)
281990	- Other	CTH or RVC(40)
2820	Manganese oxides:	
282010	- Manganese dioxide	CTH or RVC(40)
282090	- Other	CTH or RVC(40)
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃:	
282110	- Iron oxides and hydroxides	CTH or RVC(40)
282120	- Earth colours	CTH or RVC(40)
282200	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH or RVC(40)
282300	Titanium oxides.	CTH or RVC(40)
2824	Lead oxides; red lead and orange lead:	
282410	- Lead monoxide (litharge, massicot)	CTH or RVC(40)

282490	- Other	CTH or RVC(40)
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	
282510	- Hydrazine and hydroxylamine and their inorganic salts	CTH or RVC(40)
282520	- Lithium oxide and hydroxide	CTH or RVC(40)
282530	- Vanadium oxides and hydroxides	CTH or RVC(40)
282540	- Nickel oxides and hydroxides	CTH or RVC(40)
282550	- Copper oxides and hydroxides	CTH or RVC(40)
282560	- Germanium oxides and zirconium dioxide	CTH or RVC(40)
282570	- Molybdenum oxides and hydroxides	CTH or RVC(40)
282580	- Antimony oxides	CTH or RVC(40)
282590	- Other	CTH or RVC(40)
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	
282612	- Fluorides: of aluminium	CTH or RVC(40)
282619	- Fluorides: other	CTH or RVC(40)
282630	- Sodium hexafluoroaluminate (synthetic cryolite)	CTH or RVC(40)
282690	- Other	CTH or RVC(40)
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	
282710	- Ammonium chloride	CTH or RVC(40)
282720	- Calcium chloride	CTH or RVC(40)
282731	- Other chlorides: of magnesium	CTH or RVC(40)
282732	- Other chlorides: of aluminium	CTH or RVC(40)
282735	- Other chlorides: of nickel	CTH or RVC(40)
282739	- Other chlorides: other	CTH or RVC(40)
282741	- Chloride oxides and chloride hydroxides: of copper	CTH or RVC(40)
282749	- Chloride oxides and chloride hydroxides: other	CTH or RVC(40)
282751	- Bromides and bromide oxides: bromides of sodium or of potassium	CTH or RVC(40)
282759	- Bromides and bromide oxides: other	CTH or RVC(40)
282760	- Iodides and iodide oxides	CTH or RVC(40)
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	

282810	- Commercial calcium hypochlorite and other calcium hypochlorites	CTH or RVC(40)
282890	- Other	CTH or RVC(40)
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	
282911	- Chlorates: of sodium	CTH or RVC(40)
282919	- Chlorates: other	CTH or RVC(40)
282990	- Other	CTH or RVC(40)
2830	Sulphides; polysulphides, whether or not chemically defined:	
283010	- Sodium sulphides	CTH or RVC(40)
283090	- Other	CTH or RVC(40)
2831	Dithionites and sulphoxylates:	
283110	- Of sodium	CTH or RVC(40)
283190	- Other	CTH or RVC(40)
2832	Sulphites; thiosulphates:	
283210	- Sodium sulphites	CTH or RVC(40)
283220	- Other sulphites	CTH or RVC(40)
283230	- Thiosulphates	CTH or RVC(40)
2833	Sulphates; alums; peroxosulphates (persulphates):	
283311	- Sodium sulphates: disodium sulphate	CTH or RVC(40)
283319	- Sodium sulphates: other	CTH or RVC(40)
283321	- Other sulphates: of magnesium	CTH or RVC(40)
283322	- Other sulphates: of aluminium	CTH or RVC(40)
283324	- Other sulphates: of nickel	CTH or RVC(40)
283325	- Other sulphates: of copper	CTH or RVC(40)
283327	- Other sulphates: of barium	CTH or RVC(40)
283329	- Other sulphates: other	CTH or RVC(40)
283330	- Alums	CTH or RVC(40)
283340	- Peroxosulphates (persulphates)	CTH or RVC(40)
2834	Nitrites; nitrates:	
283410	- Nitrites	CTH or RVC(40)
283421	- Nitrates: of potassium	CTH or RVC(40)
283429	- Nitrates: other	CTH or RVC(40)

2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates; polyphosphates, whether or not chemically defined:	
283510	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTH or RVC(40)
283522	- Phosphates: of mono-or disodium	CTH or RVC(40)
283524	- Phosphates: of potassium	CTH or RVC(40)
283525	- Phosphates: calcium hydrogenorthophosphate ("dicalcium phosphate")	CTH or RVC(40)
283526	- Phosphates: other phosphates of calcium	CTH or RVC(40)
283529	- Phosphates: other	CTH or RVC(40)
283531	- Polyphosphates: sodium triphosphate (sodium tripolyphosphate)	CTH or RVC(40)
283539	- Polyphosphates: other	CTH or RVC(40)
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	
283620	- Disodium carbonate	CTH or RVC(40)
283630	- Sodium hydrogencarbonate (sodium bicarbonate)	CTH or RVC(40)
283640	- Potassium carbonates	CTH or RVC(40)
283650	- Calcium carbonate	CTH or RVC(40)
283660	- Barium carbonate	CTH or RVC(40)
283691	- Other: lithium carbonates	CTH or RVC(40)
283692	- Other: strontium carbonate	CTH or RVC(40)
283699	- Other: other	CTH or RVC(40)
2837	Cyanides, cyanide oxides and complex cyanides:	
283711	- Cyanides and cyanide oxides: of sodium	CTH or RVC(40)
283719	- Cyanides and cyanide oxides: other	CTH or RVC(40)
283720	- Complex cyanides	CTH or RVC(40)
2839	Silicates; commercial alkali metal silicates:	
283911	- Of sodium: sodium metasilicates	CTH or RVC(40)
283919	- Of sodium: other	CTH or RVC(40)
283990	- Other	CTH or RVC(40)
2840	Borates; peroxoborates (perborates):	
284011	- Disodium tetraborate (refined borax): anhydrous	CTH or RVC(40)
284019	- Disodium tetraborate (refined borax): other	CTH or RVC(40)

284020	- Other borates	CTH or RVC(40)
284030	- Peroxoborates (perborates)	CTH or RVC(40)
2841	Salts of oxometallic or peroxometallic acids:	
284130	- Sodium dichromate	CTH or RVC(40)
284150	- Other chromates and dichromates; peroxochromates	CTH or RVC(40)
284161	- Manganites, manganates and permanganates: potassium permanganate	CTH or RVC(40)
284169	- Manganites, manganates and permanganates: other	CTH or RVC(40)
284170	- Molybdates	CTH or RVC(40)
284180	- Tungstates (wolframates)	CTH or RVC(40)
284190	- Other	CTH or RVC(40)
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:	
284210	- Double or complex silicates, including aluminosilicates whether or not chemically defined	CTH or RVC(40)
284290	- Other	CTH or RVC(40)
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	
284310	- Colloidal precious metals	CTH or RVC(40)
284321	- Silver compounds: silver nitrate	CTH or RVC(40)
284329	- Silver compounds: other	CTH or RVC(40)
284330	- Gold compounds	CTH or RVC(40)
284390	- Other compounds; amalgams	CTH or RVC(40)
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	
284410	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTH or RVC(40)
284420	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	CTSH or RVC(35)

284430	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	CTH or RVC(40)
284440	- 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	CTSH or RVC(35)
284450	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH or RVC(35)
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	
284510	- Heavy water (deuterium oxide)	CTH or RVC(40)
284590	- Other	CTSH or RVC(35)
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:	
284610	- Cerium compounds	CTSH or RVC(35)
284690	- Other	CTSH or RVC(35)
284700	Hydrogen peroxide, whether or not solidified with urea.	CTH or RVC(40)
284800	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH or RVC(40)
2849	Carbides, whether or not chemically defined:	
284910	- Of calcium	CTH or RVC(40)
284920	- Of silicon	CTH or RVC(40)
284990	- Other	CTH or RVC(40)
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849.	
285200	Compounds, inorganic or organic, or mercury, excluding amalgams.	CTH or RVC(40)
285300	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	CHAPTER 29 ORGANIC CHEMICALS	
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Note: Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, the “isomer separation” rule may be applied to any good classified in Chapter 29, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:

1. *Standard Materials:* Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

2. *Isomer Separation:* The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

3. *Chemical Reaction:* Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

a. *Dissolving in water or other solvents;*

b *The elimination of solvents including solvent water; or*

c. *The addition or elimination of water of crystallisation.*

2901	Acyclic hydrocarbons:	
290110	- Saturated	CTH or RVC(35)
290121	- Unsaturated: ethylene	CTH or RVC(35)
290122	- Unsaturated: propene (propylene)	CTH or RVC(35)
290123	- Unsaturated: butene (butylene) and isomers thereof	CTH or RVC(35)
290124	- Unsaturated: buta-1,3-diene and isoprene	CTH or RVC(35)
290129	- Unsaturated: other	CTH or RVC(35)
2902	Cyclic hydrocarbons:	
290211	- Cyclanes, cyclenes and cycloterpenes: cyclohexane	CTH or RVC(35)
290219	- Cyclanes, cyclenes and cycloterpenes: other	CTH or RVC(35)
290220	- Benzene	CTH or RVC(35)
290230	- Toluene	CTH or RVC(35)
290241	- Xylenes: o-Xylene	CTH or RVC(35)
290242	- Xylenes: m-Xylene	CTH or RVC(35)
290243	- Xylenes: p-Xylene	CTH or RVC(35)
290244	- Xylenes: mixed xylene isomers	CTH or RVC(35)
290250	- Styrene	CTH or RVC(35)
290260	- Ethylbenzene	CTH or RVC(35)

290270	- Cumene	CTH or RVC(35)
290290	- Other	CTH or RVC(35)
2903	Halogenated derivatives of hydrocarbons:	
290311	- Saturated chlorinated derivatives of acyclic hydrocarbons: chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTH or RVC(40)
290312	- Saturated chlorinated derivatives of acyclic hydrocarbons: dichloromethane (methylene chloride)	CTH or RVC(40)
290313	- Saturated chlorinated derivatives of acyclic hydrocarbons: chloroform (trichloromethane)	CTH or RVC(40)
290314	- Saturated chlorinated derivatives of acyclic hydrocarbons: carbon tetrachloride	CTH or RVC(40)
290315	- Saturated chlorinated derivatives of acyclic hydrocarbons: ethylene dichloride (ISO) (1,2-dichloroethane)	CTH or RVC(40)
290319	- Saturated chlorinated derivatives of acyclic hydrocarbons: other	CTH or RVC(40)
290321	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: vinyl chloride (chloroethylene)	CTH or RVC(40)
290322	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: trichloroethylene	CTH or RVC(40)
290323	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: tetrachloroethylene (perchloroethylene)	CTH or RVC(40)
290329	- Unsaturated chlorinated derivatives of acyclic hydrocarbons: other	CTH or RVC(40)
290331	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: ethylene dibromide (ISO) (1,2-dibromoethane)	CTH or RVC(40)
290339	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: other	CTH or RVC(40)
290341	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: trichlorofluoromethane	CTH or RVC(40)
290342	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorodifluoromethane	CTH or RVC(40)
290343	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: trichlorotrifluoroethanes	CTH or RVC(40)
290344	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: dichlorotetrafluoroethanes and chloropentafluoroethane	CTH or RVC(40)

290345	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other derivatives perhalogenated only with fluorine and chlorine	CTH or RVC(40)
290346	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTH or RVC(40)
290347	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other perhalogenated derivatives	CTH or RVC(40)
290349	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: other	CTH or RVC(40)
290351	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTH or RVC(40)
290352	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTH or RVC(40)
290359	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: other	CTH or RVC(40)
290361	- Halogenated derivatives of aromatic hydrocarbons: chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	CTH or RVC(40)
290362	- Halogenated derivatives of aromatic hydrocarbons: hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	CTH or RVC(40)
290369	- Halogenated derivatives of aromatic hydrocarbons: other	CTH or RVC(40)
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	
290410	- Derivatives containing only sulpho groups, their salts and ethyl esters	CTH or RVC(40)
290420	- Derivatives containing only nitro or only nitroso groups	CTH or RVC(40)
290490	- Other	CTH or RVC(40)
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
290511	- Saturated monohydric alcohols: methanol (methyl alcohol)	CTH or RVC(40)
290512	- Saturated monohydric alcohols: propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTH or RVC(40)
290513	- Saturated monohydric alcohols: butan-1-ol (n-butyl alcohol)	CTH or RVC(40)

290514	- Saturated monohydric alcohols: other butanols	CTH or RVC(40)
290516	- Saturated monohydric alcohols: octanol (octyl alcohol) and isomers thereof	CTH or RVC(40)
290517	- Saturated monohydric alcohols: dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTH or RVC(40)
290519	- Saturated monohydric alcohols: other	CTH or RVC(40)
290522	- Unsaturated monohydric alcohols: acrylic terpene alcohols	CTH or RVC(40)
290529	- Unsaturated monohydric alcohols: other	CTH or RVC(40)
290531	- Diols: ethylene glycol (ethanediol)	CTH or RVC(40)
290532	- Diols: propylene glycol (propane-1,2-diol)	CTH or RVC(40)
290539	- Diols: other	CTH or RVC(40)
290541	- Other polyhydric alcohols: 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTH or RVC(40)
290542	- Other polyhydric alcohols: pentaerythritol	CTH or RVC(40)
290543	- Other polyhydric alcohols: mannitol	CTH or RVC(40)
290544	- Other polyhydric alcohols: D-glucitol (sorbitol)	CTH or RVC(40)
290545	- Other polyhydric alcohols: glycerol	CTH or RVC(40)
290549	- Other polyhydric alcohols: other	CTH or RVC(40)
290551	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: ethchlorvynol (INN)	CTH or RVC(40)
290559	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: other	CTH or RVC(40)
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
290611	- Cyclanic, cyclenic or cycloterpenic: menthol	CTH or RVC(40)
290612	- Cyclanic, cyclenic or cycloterpenic: cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTH or RVC(40)
290613	- Cyclanic, cyclenic or cycloterpenic: sterols and inositols	CTH or RVC(40)
290619	- Cyclanic, cyclenic or cycloterpenic: other	CTH or RVC(40)
290621	- Aromatic: benzyl alcohol	CTH or RVC(40)
290629	- Aromatic: other	CTH or RVC(40)
2907	Phenols; phenol-alcohols:	
290711	- Monophenols: phenol (hydroxybenzene) and its salt	CTH or RVC(40)
290712	- Monophenols: cresols and their salts	CTH or RVC(40)
290713	- Monophenols: octylphenol, nonylphenol and their isomers; salts thereof	CTH or RVC(40)

290715	- Monophenols: naphthols and their salts	CTH or RVC(40)
290719	- Monophenols: other	CTH or RVC(40)
290721	- Polyphenols; phenol alcohols: resorcinol and its salts	CTH or RVC(40)
290722	- Polyphenols; phenol alcohols: hydroquinone (quinol) and its salts	CTH or RVC(40)
290723	- Polyphenols; phenol alcohols: 4,4'- Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTH or RVC(40)
290729	- Polyphenols; phenol alcohols: other	CTH or RVC(40)
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	
290811	- Derivatives containing only halogen substituents and their salts: pentachlorophenol (ISO)	CTH or RVC(40)
290819	- Derivatives containing only halogen substituents and their salts: other	CTH or RVC(40)
290891	- Other: dinoseb (ISO) and its salts	CTH or RVC(40)
290899	- Other: other	CTH or RVC(40)
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
290911	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: diethyl ether	CTH or RVC(40)
290919	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTH or RVC(40)
290920	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
290930	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
290941	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: 2,2'- Oxydiethanol (diethylene glycol, digol)	CTH or RVC(40)
290943	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: monobutyl ethers of ethylene glycol or of diethylene glycol	CTH or RVC(40)

290944	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other monoalkylethers of ethylene glycol or of diethylene glycol	CTH or RVC(40)
290949	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTH or RVC(40)
290950	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
290960	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291010	- Oxirane (ethylene oxide)	CTH or RVC(40)
291020	- Methyloxirane (propylene oxide)	CTH or RVC(40)
291030	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTH or RVC(40)
291040	- Dieldrin (ISO, INN)	CTH or RVC(40)
291090	- Other	CTH or RVC(40)
291100	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH or RVC(40)
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	
291211	- Acyclic aldehydes without other oxygen function: methanal (formaldehyde)	CTH or RVC(40)
291212	- Acyclic aldehydes without other oxygen function: ethanal (acetaldehyde)	CTH or RVC(40)
291219	- Acyclic aldehydes without other oxygen function: other	CTH or RVC(40)
291221	- Cyclic aldehydes without other oxygen function: benzaldehyde	CTH or RVC(40)
291229	- Cyclic aldehydes without other oxygen function: other	CTH or RVC(40)
291230	- Aldehyde-alcohols	CTH or RVC(40)
291241	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTH or RVC(40)
291242	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTH or RVC(40)

291249	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: other	CTH or RVC(40)
291250	- Cyclic polymers of aldehydes	CTH or RVC(40)
291260	- Paraformaldehyde	CTH or RVC(40)
291300	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912.	CTH or RVC(40)
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291411	- Acyclic ketones without other oxygen function: acetone	CTH or RVC(40)
291412	- Acyclic ketones without other oxygen function: butanone (methyl ethyl ketone)	CTH or RVC(40)
291413	- Acyclic ketones without other oxygen function: 4-Methylpentan-2-one (methyl isobutyl ketone)	CTH or RVC(40)
291419	- Acyclic ketones without other oxygen function: other	CTH or RVC(40)
291421	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: camphor	CTH or RVC(40)
291422	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: cyclohexanone and methylcyclohexanones	CTH or RVC(40)
291423	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: ionones and methylionones	CTH or RVC(40)
291429	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function: other	CTH or RVC(40)
291431	- Aromatic ketones without other oxygen function: phenylacetone (phenylpropan-2-one)	CTH or RVC(40)
291439	- Aromatic ketones without other oxygen function: other	CTH or RVC(40)
291440	- Ketone-alcohols and ketone-aldehydes:	CTH or RVC(40)
291450	- Ketone-phenols and ketones with other oxygen function	CTH or RVC(40)
291461	- Quinones: anthraquinone	CTH or RVC(40)
291469	- Quinones: other	CTH or RVC(40)
291470	- Halogenated, sulphonated, nitrated or nitrosated derivatives	CTH or RVC(40)
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291511	- Formic acid, its salts and esters: formic acid	CTH or RVC(40)
291512	- Formic acid, its salts and esters: salts of formic acid	CTH or RVC(40)

291513	- Formic acid, its salts and esters: esters of formic acid	CTH or RVC(40)
291521	- Acetic acid and its salts; acetic anhydride: acetic acid	CTH or RVC(40)
291524	- Acetic acid and its salts; acetic anhydride: acetic anhydride	CTH or RVC(40)
291529	- Acetic acid and its salts; acetic anhydride: other	CTH or RVC(40)
291531	- Esters of acetic acid: ethyl acetate	CTH or RVC(40)
291532	- Esters of acetic acid: vinyl acetate	CTH or RVC(40)
291533	- Esters of acetic acid: n-Butyl acetate	CTH or RVC(40)
291536	- Esters of acetic acid: dinoseb (ISO) acetate	CTH or RVC(40)
291539	- Esters of acetic acid: other	CTH or RVC(40)
291540	- Mono-, di-or trichloroacetic acids, their salts and esters	CTH or RVC(40)
291550	- Propionic acid, its salts and esters	CTH or RVC(40)
291560	- Butanoic acids, pentanoic acids, their salts and esters	CTH or RVC(40)
291570	- Palmitic acid, stearic acid, their salts and esters	CTH or RVC(40)
291590	- Other	CTSH or RVC(45)
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291611	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: acrylic acid and its salts	CTH or RVC(40)
291612	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of acrylic acid	CTH or RVC(40)
291613	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: methacrylic acid and its salts	CTH or RVC(40)
291614	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of methacrylic acid	CTH or RVC(40)
291615	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oleic, linoleic or linolenic acids, their salts and esters	CTH or RVC(40)
291619	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)

291620	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)
291631	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoic acid, its salts and esters	CTH or RVC(40)
291632	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: benzoyl peroxide and benzoyl chloride	CTH or RVC(40)
291634	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phenylacetic acid and its salts	CTH or RVC(40)
291635	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: esters of phenylacetic acid	CTH or RVC(40)
291636	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: binapacryl (ISO)	CTH or RVC(40)
291639	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291711	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: oxalic acid, its salts and esters	CTH or RVC(40)
291712	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: adipic acid, its salts and esters	CTH or RVC(40)
291713	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: azelaic acid, sebacic acid, their salts and esters	CTH or RVC(40)
291714	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: maleic anhydride	CTH or RVC(40)
291719	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)
291720	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)

291732	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dioctyl orthophthalates	CTH or RVC(40)
291733	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dinonyl or didecyl orthophthalates	CTH or RVC(40)
291734	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of orthophthalic acid	CTH or RVC(40)
291735	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: phthalic anhydride	CTH or RVC(40)
291736	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: terephthalic acid and its salts	CTH or RVC(40)
291737	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: dimethyl terephthalate	CTH or RVC(40)
291739	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291811	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: lactic acid, its salts and esters	CTH or RVC(40)
291812	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: tartaric acid	CTH or RVC(40)
291813	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of tartaric acid	CTH or RVC(40)
291814	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: citric acid	CTH or RVC(40)
291815	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salts and esters of citric acid	CTH or RVC(40)

291816	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: gluconic acid, its salts and esters	CTH or RVC(40)
291818	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: chlorobenzilate (ISO)	CTH or RVC(40)
291819	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)
291821	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: salicylic acid and its salts	CTH or RVC(40)
291822	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: o-Acetylsalicylic acid, its salts and esters	CTH or RVC(40)
291823	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other esters of salicylic acid and their salts	CTH or RVC(40)
291829	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: other	CTH or RVC(40)
291830	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH or RVC(40)
291891	- Other: 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTH or RVC(40)
291899	- Other: other	CTH or RVC(40)
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
291910	- Tris(2,3-dibromopropyl) phosphate	CTH or RVC(40)
291990	- Other	CTH or RVC(40)
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

292011	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: parathion (ISO) and parathion-methyl (ISO) (methly-parathion)	CTH or RVC(40)
292019	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: other	CTH or RVC(40)
292090	- Other	CTH or RVC(40)
2921	Amine-function compounds:	
292111	- Acyclic monoamines and their derivatives; salts thereof: methylamine, di-or trimethylamine and their salts	CTH or RVC(40)
292119	- Acyclic monoamines and their derivatives; salts thereof: other	CTH or RVC(40)
292121	- Acyclic polyamines and their derivatives; salts thereof: ethylenediamine and its salts	CTH or RVC(40)
292122	- Acyclic polyamines and their derivatives; salts thereof: hexamethylenediamine and its salts	CTH or RVC(40)
292129	- Acyclic polyamines and their derivatives; salts thereof: other	CTH or RVC(40)
292130	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	CTH or RVC(40)
292141	- Aromatic monoamines and their derivatives; salts thereof: aniline and its salts	CTH or RVC(40)
292142	- Aromatic monoamines and their derivatives; salts thereof: aniline derivatives and their salts	CTH or RVC(40)
292143	- Aromatic monoamines and their derivatives; salts thereof: toluidines and their derivatives; salts thereof	CTH or RVC(40)
292144	- Aromatic monoamines and their derivatives; salts thereof: diphenylamine and its derivatives; salts thereof	CTH or RVC(40)
292145	- Aromatic monoamines and their derivatives; salts thereof: 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTH or RVC(40)
292146	- Aromatic monoamines and their derivatives; salts thereof: amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTH or RVC(40)
292149	- Aromatic monoamines and their derivatives; salts thereof: other	CTH or RVC(40)

292151	- Aromatic polyamines and their derivatives; salts thereof: o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTH or RVC(40)
292159	- Aromatic polyamines and their derivatives; salts thereof: other	CTH or RVC(40)
2922	Oxygen-function amino-compounds:	
292211	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: monoethanolamine and its salts	CTH or RVC(40)
292212	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: diethanolamine and its salts	CTH or RVC(40)
292213	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: triethanolamine and its salts	CTH or RVC(40)
292214	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: dextropropoxyphene (INN) and its salts	CTH or RVC(40)
292219	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	CTH or RVC(40)
292221	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: aminohydroxynaphthalenesulphonic acids and their salts	CTH or RVC(40)
292229	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof: other	CTH or RVC(40)
292231	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTH or RVC(40)
292239	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: other	CTH or RVC(40)
292241	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: lysine and its esters; salts thereof	CTH or RVC(40)

292242	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: glutamic acid and its salts	CTH or RVC(45)
292243	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: anthranilic acid and its salts	CTH or RVC(40)
292244	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: tilidine (INN) and its salts	CTH or RVC(40)
292249	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: other	CTH or RVC(40)
292250	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTH or RVC(40)
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	
292310	- Choline and its salts	CTH or RVC(40)
292320	- Lecithins and other phosphoaminolipids	CTH or RVC(40)
292390	- Other	CTH or RVC(40)
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	
292411	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: meprobamate (INN)	CTH or RVC(40)
292412	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTH or RVC(40)
292419	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: other	CTH or RVC(40)
292421	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ureines and their derivatives; salts thereof	CTH or RVC(40)
292423	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTH or RVC(40)
292424	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: ethinamate (INN)	CTH or RVC(40)
292429	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: other	CTH or RVC(40)

2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:	
292511	- Imides and their derivatives; salts thereof: saccharin and its salts	CTH or RVC(40)
292512	- Imides and their derivatives; salts thereof: glutethimide (INN)	CTH or RVC(40)
292519	- Imides and their derivatives; salts thereof: other	CTH or RVC(40)
292521	- Imines and their derivatives; salts thereof: chlordimeform (ISO)	CTH or RVC(40)
292529	- Imines and their derivatives; salts thereof: other	CTH or RVC(40)
2926	Nitrile-function compounds:	
292610	- Acrylonitrile	CTH or RVC(40)
292620	- 1-Cyanoguanidine (dicyandiamide)	CTH or RVC(40)
292630	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTH or RVC(40)
292690	- Other	CTH or RVC(40)
292700	Diazo-, azo- or azoxy-compounds.	CTH or RVC(40)
292800	Organic derivatives of hydrazine or of hydroxylamine.	CTH or RVC(40)
2929	Compounds with other nitrogen function:	
292910	- Isocyanates	CTH or RVC(40)
292990	- Other	CTH or RVC(40)
2930	Organo-sulphur compounds:	
293020	- Thiocarbamates and dithiocarbamates	CTH or RVC(40)
293030	- Thiuram mono-, di- or tetrasulphides	CTH or RVC(40)
293040	- Methionine	CTH or RVC(40)
293050	- Captafol (ISO) and methamidophos (ISO)	CTH or RVC(40)
293090	- Other	CTH or RVC(40)
293100	Other organo-inorganic compounds.	CTH or RVC(40)
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
293211	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: tetrahydrofuran	CTH or RVC(40)
293212	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: 2-Furaldehyde (furfuraldehyde)	CTH or RVC(40)
293213	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: furfuryl alcohol and tetrahydrofurfuryl alcohol	CTH or RVC(40)
293219	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: other	CTH or RVC(40)

293221	- Lactones: coumarin, methylcoumarins and ethylcoumarins	CTH or RVC(40)
293229	- Lactones: other lactones	CTH or RVC(40)
293291	- Other: isosafrole	CTH or RVC(40)
293292	- Other: 1-(1,3-Benzodioxol-5-yl)propan-2-one	CTH or RVC(40)
293293	- Other: piperonal	CTH or RVC(40)
293294	- Other: safrole	CTH or RVC(40)
293295	- Other: tetrahydrocannabinols (all isomers)	CTH or RVC(40)
293299	- Other: other	CTH or RVC(40)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
293311	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: phenazone (antipyrin) and its derivatives	CTH or RVC(40)
293319	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: other	CTH or RVC(40)
293321	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: hydantoin and its derivatives	CTH or RVC(40)
293329	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: other	CTH or RVC(40)
293331	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: pyridine and its salts	CTH or RVC(40)
293332	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: piperidine and its salts	CTH or RVC(40)
293333	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	CTH or RVC(40)
293339	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: other	CTH or RVC(40)
293341	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: levorphanol (INN) and its salts	CTH or RVC(40)

293349	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused: other	CTH or RVC(40)
293352	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: malonylurea (barbituric acid) and its salts	CTH or RVC(40)
293353	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	CTH or RVC(40)
293354	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other derivatives of malonylurea (barbituric acid); salts thereof	CTH or RVC(40)
293355	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: loprazolam (INN, mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTH or RVC(40)
293359	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: other	CTH or RVC(40)
293361	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: melamine	CTH or RVC(40)
293369	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: other	CTH or RVC(40)
293371	- Lactams: 6-Hexanelactam (epsilon-caprolactam)	CTH or RVC(40)
293372	- Lactams: clobazam (INN) and methyprylon (INN)	CTH or RVC(40)
293379	- Lactams: other lactams	CTH or RVC(40)
293391	- Other: alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, 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)
293399	- Other: other	CTH or RVC(40)

2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:	
293410	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTH or RVC(40)
293420	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTH or RVC(40)
293430	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTH or RVC(40)
293491	- Other: 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)
293499	- Other: other	CTH or RVC(40)
293500	Sulphonamides.	CTH or RVC(40)
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	
293621	- Vitamins and their derivatives, unmixed: vitamins A and their derivatives	CTSH or RVC(35)
293622	- Vitamins and their derivatives, unmixed: vitamin B1 and its derivatives	CTSH or RVC(35)
293623	- Vitamins and their derivatives, unmixed: vitamin B2 and its derivatives	CTSH or RVC(35)
293624	- Vitamins and their derivatives, unmixed: D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	CTSH or RVC(35)
293625	- Vitamins and their derivatives, unmixed: vitamin B6 and its derivatives	CTSH or RVC(35)
293626	- Vitamins and their derivatives, unmixed: vitamin B12 and its derivatives	CTSH or RVC(35)
293627	- Vitamins and their derivatives, unmixed: vitamin C and its derivatives	CTSH or RVC(35)
293628	- Vitamins and their derivatives, unmixed: vitamin E and its derivatives	CTSH or RVC(35)
293629	- Vitamins and their derivatives, unmixed: other vitamins and their derivatives	CTSH or RVC(35)

293690	- Other, including natural concentrates	CTSH or RVC(35)
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:	
293711	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: somatotropin, its derivatives and structural analogues	CTSH or RVC(35)
293712	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: insulin and its salts	CTSH or RVC(35)
293719	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: other	CTSH or RVC(35)
293721	- Steroidal hormones, their derivatives and structural analogues: cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTSH or RVC(35)
293722	- Steroidal hormones, their derivatives and structural analogues: halogenated derivatives of corticosteroidal hormones	CTSH or RVC(35)
293723	- Steroidal hormones, their derivatives and structural analogues: oestrogens and progestogens	CTSH or RVC(35)
293729	- Steroidal hormones, their derivatives and structural analogues: other	CTSH or RVC(35)
293731	- Catecholamine hormones, their derivatives and structural analogues: epinephrine	CTSH or RVC(35)
293739	- Catecholamine hormones, their derivatives and structural analogues: other	CTSH or RVC(35)
293740	- Amino-acid derivatives	CTSH or RVC(35)
293750	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTSH or RVC(35)
293790	- Other	CTSH or RVC(35)
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	
293810	- Rutoside (rutin) and its derivatives	CTSH or RVC(35)
293890	- Other	CTSH or RVC(35)
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	

293911	- Alkaloids of opium and their derivatives; salts thereof: concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	CTSH or RVC(35)
293919	- Alkaloids of opium and their derivatives; salts thereof: other	CTSH or RVC(35)
293920	- Alkaloids of cinchona and their derivatives; salts thereof	CTSH or RVC(35)
293930	- Caffeine and its salts	CTSH or RVC(35)
293941	- Ephedrines and their salts: ephedrine and its salts	CTSH or RVC(35)
293942	- Ephedrines and their salts: pseudoephedrine (INN) and its salts	CTSH or RVC(35)
293943	- Ephedrines and their salts: cathine (INN) and its salts	CTSH or RVC(35)
293949	- Ephedrines and their salts: other	CTSH or RVC(35)
293951	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: fenetylline (INN) and its salts	CTSH or RVC(35)
293959	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof: other	CTSH or RVC(35)
293961	- Alkaloids of rye ergot and their derivatives; salts thereof: ergometrine (INN) and its salts	CTSH or RVC(35)
293962	- Alkaloids of rye ergot and their derivatives; salts thereof: ergotamine (INN) and its salts	CTSH or RVC(35)
293963	- Alkaloids of rye ergot and their derivatives; salts thereof: lysergic acid and its salts	CTSH or RVC(35)
293969	- Alkaloids of rye ergot and their derivatives; salts thereof: other	CTSH or RVC(35)
293991	- Other: cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metafetamine racemate; salts, esters and other derivatives thereof	CTSH or RVC(35)
293999	- Other: other	CTSH or RVC(35)
294000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939.	CTSH or RVC(35)
2941	Antibiotics:	
294110	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTSH or RVC(35)
294120	- Streptomycins and their derivatives; salts thereof	CTSH or RVC(35)

294130	- Tetracyclines and their derivatives; salts thereof	CTSH or RVC(35)
294140	- Chloramphenicol and its derivatives; salts thereof	CTSH or RVC(35)
294150	- Erythromycin and its derivatives; salts thereof	CTSH or RVC(35)
294190	- Other	CTSH or RVC(35)
294200	Other organic compounds.	CTH or RVC(40)
30	CHAPTER 30 PHARMACEUTICAL PRODUCTS	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
300120	- Extracts of glands or other organs or of their secretions	CTSH or RVC(35)
300190	- Other	CTSH or RVC(35)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
300210	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSH or RVC(35)
300220	- Vaccines for human medicine	CTSH or RVC(35)
300230	- Vaccines for veterinary medicine	CTSH or RVC(35)
300290	- Other	CTSH or RVC(35)

3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	
300310	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH or RVC(35)
300320	- Containing other antibiotics	CTSH or RVC(35)
300331	- Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	CTSH or RVC(35)
300339	- Containing hormones or other products of heading 2937 but not containing antibiotics: other	CTSH or RVC(35)
300340	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	CTSH or RVC(35)
300390	- Other	CTSH or RVC(35)
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale:	
300410	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTSH or RVC(35)
300420	- Containing other antibiotics	CTSH or RVC(35)
300431	- Containing hormones or other products of heading 2937 but not containing antibiotics: containing insulin	CTSH or RVC(35)
300432	- Containing hormones or other products of heading 2937 but not containing antibiotics: containing corticosteroid hormones, their derivatives or structural analogues	CTSH or RVC(35)
300439	- Containing hormones or other products of heading 2937 but not containing antibiotics: other	CTSH or RVC(35)
300440	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	CTSH or RVC(35)
300450	- Other medicaments containing vitamins or other products of heading 2936	CTSH or RVC(35)
300490	- Other	CTSH or RVC(35)

3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	
300510	- Adhesive dressings and other articles having an adhesive layer	CTSH or RVC(35)
300590	- Other	CTSH or RVC(35)
3006	Pharmaceutical goods specified in Note 4 to this Chapter:	
300610	- 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	CTSH or RVC(35)
300620	- Blood-grouping reagents	CTSH or RVC(35)
300630	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTSH or RVC(35)
300640	- Dental cements and other dental fillings; bone reconstruction cements	CTSH or RVC(35)
300650	- First-aid boxes and kits	CTSH or RVC(35)
300660	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	CTSH or RVC(35)
300670	- 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	CTSH or RVC(35)
300691	- Other: appliances identifiable for ostomy use	CTSH or RVC(35)
300692	- Other: waste pharmaceuticals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
31	CHAPTER 31 FERTILISERS	

Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

- a. Dissolving in water or other solvents;
- b. The elimination of solvents including solvent water; or
- c. The addition or elimination of water of crystallisation.

310100	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	RVC(35)
3102	Mineral or chemical fertilisers, nitrogenous:	
310210	- Urea, whether or not in aqueous solution	CTSH or RVC(35)
310221	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: ammonium sulphate	CTSH or RVC(35)
310229	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: other	CTSH or RVC(35)
310230	- Ammonium nitrate, whether or not in aqueous solution	CTSH or RVC(35)
310240	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTSH or RVC(35)
310250	- Sodium nitrate	CTSH or RVC(35)
310260	- Double salts and mixtures of calcium nitrate and ammonium nitrate	CTSH or RVC(35)
310280	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTSH or RVC(35)
310290	- Other, including mixtures not specified in the foregoing subheadings	CTSH or RVC(35)
3103	Mineral or chemical fertilisers, phosphatic:	
310310	- Superphosphates	CTSH or RVC(35)
310390	- Other	CTSH or RVC(35)
3104	Mineral or chemical fertilisers, potassic:	
310420	- Potassium chloride	CTSH or RVC(35)
310430	- Potassium sulphate	CTSH or RVC(35)
310490	- Other	CTSH or RVC(35)

3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
310510	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTSH or RVC(35)
310520	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTSH or RVC(35)
310530	- Diammonium hydrogenorthophosphate (diammonium phosphate)	CTSH or RVC(35)
310540	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTSH or RVC(35)
310551	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: containing nitrates and phosphates	CTSH or RVC(35)
310559	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: other	CTSH or RVC(35)
310560	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTSH or RVC(35)
310590	- Other	CTSH or RVC(35)
32	CHAPTER 32 TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	

Note: Notwithstanding any of the line-by-line rules, the “standard materials” rule may be applied to any good classified in Chapters 28, 29, and 32, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where:

1. *Standard Materials:* Standard materials, including standard solutions, are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions, which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

2. *Chemical Reaction:* Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

- a. Dissolving in water or other solvents;
- b. The elimination of solvents including solvent water; or
- c. The addition or elimination of water of crystallisation.

3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	
320110	- Quebracho extract	CTSH or RVC(35)
320120	- Wattle extract	CTSH or RVC(35)
320190	- Other	CTSH or RVC(35)
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	
320210	- Synthetic organic tanning substances	CTH or RVC(45)
320290	- Other	CTH or RVC(45)
320300	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(45)
3204	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:	

320411	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: disperse dyes and preparations based thereon	CTH or RVC(45)
320412	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTH or RVC(45)
320413	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: basic dyes and preparations based thereon	CTH or RVC(45)
320414	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: direct dyes and preparations based thereon	CTH or RVC(45)
320415	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: vat dyes (including those usable in that state as pigments) and preparations based thereon	CTH or RVC(45)
320416	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: reactive dyes and preparations based thereon	CTH or RVC(45)
320417	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: pigments and preparations based thereon	CTH or RVC(45)
320419	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: other, including mixtures of colouring matter of two or more of subheadings 3204.11 to 3204.19	CTH or RVC(45)
320420	- Synthetic organic products of a kind used as fluorescent brightening agents	CTH or RVC(45)
320490	- Other	CTH or RVC(45)
320500	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH or RVC(40)
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	

320611	- Pigments and preparations based on titanium dioxide: containing 80 % or more by weight of titanium dioxide calculated on the dry matter	CTSH
320619	- Pigments and preparations based on titanium dioxide: other	CTSH
320620	- Pigments and preparations based on chromium compounds	CTSH
320641	- Other colouring matter and other preparations: ultramarine and preparations based thereon	CTSH
320642	- Other colouring matter and other preparations: lithopone and other pigments and preparations based on zinc sulphide	CTSH
320649	- Other colouring matter and other preparations: other	CTSH
320650	- Inorganic products of a kind used as luminophores	CTSH
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	
320710	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTH or RVC(40)
320720	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTH or RVC(40)
320730	- Liquid lustres and similar preparations	CTH or RVC(40)
320740	- Glass frit and other glass, in the form of powder, granules or flakes	CTH or RVC(40)
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:	
320810	- Based on polyesters	CTSH
320820	- Based on acrylic or vinyl polymers	CTSH
320890	- Other	CTSH
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	
320910	- Based on acrylic or vinyl polymers	CTSH
320990	- Other	CTSH

321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTSH
321100	Prepared driers.	CTH or RVC(40)
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	
321210	- Stamping foils	CTH or RVC(40)
321290	- Other	CTH or RVC(40)
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:	
321310	- Colours in sets	CTH or RVC(40)
321390	- Other	CTH or RVC(40)
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:	
321410	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTH or RVC(40)
321490	- Other	CTH or RVC(40)
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:	
321511	- Printing ink: black	CTH or RVC(40)
321519	- Printing ink: other	CTH or RVC(40)
321590	- Other	CTH or RVC(40)
33	CHAPTER 33 ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	

Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

- a. Dissolving in water or other solvents;
- b. The elimination of solvents including solvent water; or
- c. The addition or elimination of water of crystallisation.

3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	
330112	- Essential oils of citrus fruit: of orange	CTSH or RVC(35)
330113	- Essential oils of citrus fruit: of lemon	CTSH or RVC(35)
330119	- Essential oils of citrus fruit: other	CTSH or RVC(35)
330124	- Essential oils other than those of citrus fruit: of peppermint (Mentha piperita)	CTSH or RVC(35)
330125	- Essential oils other than those of citrus fruit: of other mints	CTSH or RVC(35)
330129	- Essential oils other than those of citrus fruit: other	CTSH or RVC(35)
330130	- Resinoids	CTSH or RVC(35)
330190	- Other	CTH or RVC(40)
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:	
330210	- Of a kind used in the food or drink industries	CTH
330290	- Other	CTH
330300	Perfumes and toilet waters.	CTH

3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	
330410	- Lip make-up preparations	CTH
330420	- Eye make-up preparations	CTH
330430	- Manicure or pedicure preparations	CTH
330491	- Other: powders, whether or not compressed	CTH
330499	- Other: other	CTH
3305	Preparations for use on the hair:	
330510	- Shampoos	CTH
330520	- Preparations for permanent waving or straightening	CTH
330530	- Hair lacquers	CTH
330590	- Other	CTH
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:	
330610	- Dentifrices	CTH
330620	- Yarn used to clean between the teeth (dental floss)	CTH
330690	- Other	CTH
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	
330710	- Pre-shave, shaving or after-shave preparations	CTH
330720	- Personal deodorants and antiperspirants	CTH
330730	- Perfumed bath salts and other bath preparations	CTH
330741	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning	CTH
330749	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: other	CTH
330790	- Other	CTH

34	CHAPTER 34 SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: <i>Chemical Reaction:</i> Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
340111	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: for toilet use (including medicated products)	CTH
340119	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent: other	CTH
340120	- Soap in other forms	CTH

340130	- 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
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:	
340211	- Organic surface-active agents, whether or not put up for retail sale: anionic	CTH or RVC(40)
340212	- Organic surface-active agents, whether or not put up for retail sale: cationic	CTH or RVC(40)
340213	- Organic surface-active agents, whether or not put up for retail sale: non-ionic	CTH or RVC(40)
340219	- Organic surface-active agents, whether or not put up for retail sale: other	CTH or RVC(40)
340220	- Preparations put up for retail sale	CTH or RVC(40)
340290	- Other	CTH or RVC(40)
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
340311	- Containing petroleum oils or oils obtained from bituminous minerals: preparations for the treatment of textile materials, leather, furskins or other materials	CTH or RVC(40)
340319	- Containing petroleum oils or oils obtained from bituminous minerals: other	CTH or RVC(40)
340391	- Other: preparations for the treatment of textile materials, leather, furskins or other materials	CTH or RVC(40)
340399	- Other: other	CTH or RVC(40)
3404	Artificial waxes and prepared waxes:	
340420	- Of poly(oxyethylene) (polyethylene glycol)	CTH or RVC(40)

340490	- Other	CTH or RVC(40)
3405	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 3404:	
340510	- Polishes, creams and similar preparations for footwear or leather	CTSH or RVC(35)
340520	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH or RVC(35)
340530	- Polishes and similar preparations for coachwork, other than metal polishes	CTSH or RVC(35)
340540	- Scouring pastes and powders and other scouring preparations	CTSH or RVC(35)
340590	- Other	CTSH or RVC(35)
340600	Candles, tapers and the like.	CTH
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).	CTH
35	CHAPTER 35 ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
<p>Note: Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A "chemical reaction" is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
3501	Casein, caseinates and other casein derivatives; casein glues:	

350110	- Casein	CTH or RVC(45)
350190	- Other	CTH or RVC(45)
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
350211	- Egg albumin: dried	CTH or RVC(45)
350219	- Egg albumin: other	CTH or RVC(45)
350220	- Milk albumin, including concentrates of two or more whey proteins	CTH or RVC(45)
350290	- Other	CTH or RVC(45)
350300	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501.	CTH
350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
350510	- Dextrins and other modified starches	CTH or RVC(45)
350520	- Glues	CTH or RVC(45)
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
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	CTH or RVC(40)
350691	- Other: adhesives based on polymers of headings 3901 to 3913 or on rubber	CTH or RVC(40)
350699	- Other: other	CTH or RVC(40)
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
350710	- Rennet and concentrates thereof	CTH or RVC(40)
350790	- Other	CTH or RVC(40)

36	CHAPTER 36 EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
360100	Propellant powders.	CTH
360200	Prepared explosives, other than propellant powders.	CTH
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	CTH
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	
360410	- Fireworks	CTH
360490	- Other	CTH
360500	Matches, other than pyrotechnic articles of heading 3604.	CTH
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	
360610	- 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	CTH
360690	- Other	CTH
37	CHAPTER 37 PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	

Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

- a. Dissolving in water or other solvents;
- b. The elimination of solvents including solvent water; or
- c. The addition or elimination of water of crystallisation.

3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
370110	- For X-ray	CTH
370120	- Instant print film	CTH
370130	- Other plates and film, with any side exceeding 255 mm	CTH
370191	- Other: for colour photography (polychrome)	CTH
370199	- Other: other	CTH
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	
370210	- For X-ray	CTH
370231	- Other film, without perforations, of a width not exceeding 105 mm: for colour photography (polychrome)	CTH
370232	- Other film, without perforations, of a width not exceeding 105 mm: other, with silver halide emulsion	CTH
370239	- Other film, without perforations, of a width not exceeding 105 mm: other	CTH
370241	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	CTH
370242	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	CTH
370243	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 610 mm and of a length not exceeding 200 m	CTH

370244	- Other film, without perforations, of a width exceeding 105 mm: of a width exceeding 105 mm but not exceeding 610 mm	CTH
370251	- Other film, for colour photography (polychrome): of a width not exceeding 16 mm and of a length not exceeding 14 m	CTH
370252	- Other film, for colour photography (polychrome): of a width not exceeding 16 mm and of a length exceeding 14 m	CTH
370253	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	CTH
370254	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	CTH
370255	- Other film, for colour photography (polychrome): of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH
370256	- Other film, for colour photography (polychrome): of a width exceeding 35 mm	CTH
370291	- Other: of a width not exceeding 16 mm	CTH
370293	- Other: of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	CTH
370294	- Other: of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH
370295	- Other: of a width exceeding 35 mm	CTH
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:	
370310	- In rolls of a width exceeding 610 mm	CTH
370320	- Other, for colour photography (polychrome)	CTH
370390	- Other	CTH
370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH
3705	Photographic plates and film, exposed and developed, other than cinematographic film:	
370510	- For offset reproduction	CTH
370590	- Other	CTH
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	

370610	- Of a width of 35 mm or more	CTH
370690	- Other	CTH
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	
370710	- Sensitising emulsions	CTH or RVC(40)
370790	- Other	CTH or RVC(40)
38	CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
380110	- Artificial graphite	CTH or RVC(40)
380120	- Colloidal or semi-colloidal graphite	CTH or RVC(40)
380130	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTH or RVC(40)
380190	- Other	CTH or RVC(40)
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	
380210	- Activated carbon	CTH or RVC(40)
380290	- Other	CTH or RVC(40)
380300	Tall oil, whether or not refined.	CTH or RVC(35)

380400	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803.	CTH or RVC(40)
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:	
380510	- Gum, wood or sulphate turpentine oils	CTH or RVC(40)
380590	- Other	CTH or RVC(40)
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	
380610	- Rosin and resin acids	CTH or RVC(40)
380620	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTH or RVC(40)
380630	- Ester gums	CTH or RVC(40)
380690	- Other	CTH or RVC(40)
380700	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)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	
380850	- Goods specified in Subheading Note 1 to this Chapter	CTSH
380891	- Other: insecticides	CTSH
380892	- Other: fungicides	CTSH
380893	- Other: herbicides, anti-sprouting products and plant-growth regulators	CTSH
380894	- Other: disinfectants	CTSH
380899	- Other: other	CTSH

3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
380910	- With a basis of amylaceous substances	CTH or RVC(40)
380991	- Other: of a kind used in the textile or like industries	CTH or RVC(40)
380992	- Other: of a kind used in the paper or like industries	CTH or RVC(40)
380993	- Other: of a kind used in the leather or like industries	CTH or RVC(40)
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:	
381010	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	CTH or RVC(40)
381090	- Other	CTH or RVC(40)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
381111	- Anti-knock preparations: based on lead compounds	CTH or RVC(40)
381119	- Anti-knock preparations: other	CTH or RVC(40)
381121	- Additives for lubricating oils: containing petroleum oils or oils obtained from bituminous minerals:	CTH or RVC(40)
381129	- Additives for lubricating oils: other	CTH or RVC(40)
381190	- Other	CTH or RVC(40)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
381210	- Prepared rubber accelerators	CTH or RVC(45)
381220	- Compound plasticisers for rubber or plastics	CTH or RVC(45)

381230	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	CTH or RVC(45)
381300	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH or RVC(40)
381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH or RVC(40)
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	
381511	- Supported catalysts: with nickel or nickel compounds as the active substance	CTH or RVC(40)
381512	- Supported catalysts: with precious metal or precious metal compounds as the active substance	CTH or RVC(40)
381519	- Supported catalysts: other	CTH or RVC(40)
381590	- Other	CTH or RVC(40)
381600	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801.	CTH or RVC(40)
381700	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	CTH or RVC(40)
381800	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)
381900	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)
382000	Anti-freezing preparations and prepared de-icing fluids.	CTH or RVC(40)
382100	Prepared culture media for development and maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	CTH or RVC(45)
382200	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials.	CTH or RVC(45)
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
382311	- Industrial monocarboxylic fatty acids; acid oils from refining: stearic acid	CTH or RVC(40)

382312	- Industrial monocarboxylic fatty acids; acid oils from refining: oleic acid	CTH or RVC(40)
382313	- Industrial monocarboxylic fatty acids; acid oils from refining: tall oil fatty acids	CTH or RVC(40)
382319	- Industrial monocarboxylic fatty acids; acid oils from refining: other	CTH or RVC(40)
382370	- Industrial fatty alcohols	CTH or RVC(40)
3824	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:	
382410	- Prepared binders for foundry moulds or cores	CTH or RVC(40)
382430	- Non-agglomerated metal carbides mixed together or with metallic binders	CTH or RVC(40)
382440	- Prepared additives for cements, mortars or concretes	CTH or RVC(40)
382450	- Non-refractory mortars and concretes	CTH or RVC(40)
382460	- Sorbitol other than that of subheading 2905.44	CTH or RVC(40)
382471	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTH or RVC(40)
382472	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTH or RVC(40)
382473	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing hybromofluorocarbons (HBFCs)	CTH or RVC(40)
382474	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTH or RVC(40)
382475	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing carbon tetrachloride	CTH or RVC(40)
382476	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing 1,1,1-trichloroethane (methyl chloroform)	CTH or RVC(40)

382477	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing bromomethane (methyl bromide) or bromochloromethane	CTH or RVC(40)
382478	- Mixtures containing halogenated derivatives of methane, ethane or propane: containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTH or RVC(40)
382479	- Mixtures containing halogenated derivatives of methane, ethane or propane: other	CTH or RVC(40)
382481	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terpenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing oxirane (ethylene oxide)	CTH or RVC(40)
382482	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terpenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing polychlorinated biphenyls (PCBs), polychlorinated terpenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH or RVC(40)
382483	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terpenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: containing tris(2,3-dibromopropyl) phosphate	CTH or RVC(40)
382490	- Other	CTH or RVC(40)
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:	
382510	- Municipal waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382520	- Sewage sludge	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382530	- Clinical waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382541	- Waste organic solvents: halogenated	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

382549	- Waste organic solvents: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382550	- Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382561	- Other wastes from chemical or allied industries: mainly containing organic constituents	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382569	- Other wastes from chemical or allied industries: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
382590	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
39	CHAPTER 39 PLASTICS AND ARTICLES THEREOF	

Note: Notwithstanding any of the line-by-line rules, the “compounding” rule may be applied to any good classified in Chapter 39, and the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, and where:

1: *Compounding:* Notwithstanding any of the line-by-line rules, the “compounding” rule may be applied to any good classified in Chapter 39, where: Compounding refers to the incorporation of additives into base polymer resins to give a mixture. The process changes the properties (be it physical, thermal, electrical, aesthetic or otherwise) of the base polymers. The process of compounding is to be considered as origin conferring.

2. *Chemical Reaction:* Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: *Chemical Reaction:* Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:

- a. Dissolving in water or other solvents;
- b. The elimination of solvents including solvent water; or
- c. The addition or elimination of water of crystallisation.

3901	Polymers of ethylene, in primary forms:	
390110	- Polyethylene having a specific gravity of less than 0.94	CTH or RVC(40)
390120	- Polyethylene having a specific gravity of 0.94 or more	CTH or RVC(40)
390130	- Ethylene-vinyl acetate copolymers	CTH or RVC(40)
390190	- Other	CTH or RVC(40)
3902	Polymers of propylene or of other olefins, in primary forms:	
390210	- Polypropylene	CTH or RVC(40)
390220	- Polyisobutylene	CTH or RVC(40)

390230	- Propylene copolymers	CTH or RVC(40)
390290	- Other	CTH or RVC(40)
3903	Polymers of styrene, in primary forms:	
390311	- Polystyrene: expansible	CTH or RVC(40)
390319	- Polystyrene: other	CTH or RVC(40)
390320	- Styrene-acrylonitrile (SAN) copolymers	CTH or RVC(40)
390330	- Acrylonitrile-butadiene-styrene (ABS) copolymers	CTH or RVC(40)
390390	- Other	CTH or RVC(40)
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
390410	- Poly(vinyl chloride), not mixed with any other substances	CTH or RVC(40)
390421	- Other poly(vinyl chloride): non-plasticised	CTH or RVC(40)
390422	- Other poly(vinyl chloride): plasticised	CTH or RVC(40)
390430	- Vinyl chloride-vinyl acetate copolymers	CTH or RVC(40)
390440	- Other vinyl chloride copolymers	CTH or RVC(40)
390450	- Vinylidene chloride polymers	CTH or RVC(40)
390461	- Fluoro-polymers: polytetrafluoroethylene	CTH or RVC(40)
390469	- Fluoro-polymers: other	CTH or RVC(40)
390490	- Other	CTH or RVC(40)
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	
390512	- Poly(vinyl acetate): in aqueous dispersion	CTH or RVC(40)
390519	- Poly(vinyl acetate): other	CTH or RVC(40)
390521	- Vinyl acetate copolymers: in aqueous dispersion	CTH or RVC(40)
390529	- Vinyl acetate copolymers: other	CTH or RVC(40)
390530	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	CTH or RVC(40)
390591	- Other: copolymers	CTH or RVC(40)
390599	- Other: other	CTH or RVC(40)
3906	Acrylic polymers in primary forms:	
390610	- Poly(methyl methacrylate)	CTH or RVC(40)
390690	- Other	CTH or RVC(40)
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:	
390710	- Polyacetals	CTH or RVC(40)

390720	- Other polyethers	CTH or RVC(40)
390730	- Epoxide resins	CTH or RVC(40)
390740	- Polycarbonates	CTH or RVC(40)
390750	- Alkyd resins	CTH or RVC(40)
390760	- Poly(ethylene terephthalate)	CTH or RVC(40)
390770	- Poly(lactic acid)	CTH or RVC(40)
390791	- Other polyesters: unsaturated	CTH or RVC(40)
390799	- Other polyesters: other	CTH or RVC(40)
3908	Polyamides in primary forms:	
390810	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH or RVC(40)
390890	- Other	CTH or RVC(40)
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	
390910	- Urea resins; thiourea resins	CTH or RVC(40)
390920	- Melamine resins	CTH or RVC(40)
390930	- Other amino-resins	CTH or RVC(40)
390940	- Phenolic resins	CTH or RVC(40)
390950	- Polyurethanes	CTH or RVC(40)
391000	Silicones in primary forms.	CTH or RVC(40)
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
391110	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	CTH or RVC(40)
391190	- Other	CTH or RVC(40)
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	
391211	- Cellulose acetates: non-plasticised	CTH or RVC(40)
391212	- Cellulose acetates: plasticised	CTH or RVC(40)
391220	- Cellulose nitrates (including collodions)	CTH or RVC(40)
391231	- Cellulose ethers: carboxymethylcellulose and its salts	CTH or RVC(40)
391239	- Cellulose ethers: other	CTH or RVC(40)
391290	- Other	CTH or RVC(40)

3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
391310	- Alginic acid, its salts and esters	CTH or RVC(40)
391390	- Other	CTH or RVC(40)
391400	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms.	CTH or RVC(40)
3915	Waste, parings and scrap, of plastics:	
391510	- Of polymers of ethylene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
391520	- Of polymers of styrene	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
391530	- Of polymers of vinyl chloride	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
391590	- Of other plastics	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	
391610	- Of polymers of ethylene	CTH or RVC(40)
391620	- Of polymers of vinyl chloride	CTH or RVC(40)
391690	- Of other plastics	CTH or RVC(40)
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	
391710	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTH or RVC(40)
391721	- Tubes, pipes and hoses, rigid: of polymers of ethylene	CTH or RVC(40)
391722	- Tubes, pipes and hoses, rigid: of polymers of propylene	CTH or RVC(40)
391723	- Tubes, pipes and hoses, rigid: of polymers of vinyl chloride	CTH or RVC(40)
391729	- Tubes, pipes and hoses, rigid: of other plastics	CTH or RVC(40)
391731	- Other tubes, pipes and hoses: flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTH or RVC(40)
391732	- Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, without fittings	CTH or RVC(40)

391733	- Other tubes, pipes and hoses: other, not reinforced or otherwise combined with other materials, with fittings	CTH or RVC(40)
391739	- Other tubes, pipes and hoses: other	CTH or RVC(40)
391740	- Fittings	CTH or RVC(40)
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:	
391810	- Of polymers of vinyl chloride	CTH or RVC(40)
391890	- Of other plastics	CTH or RVC(40)
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
391910	- In rolls of a width not exceeding 20 cm	CTH or RVC(40)
391990	- Other	CTH or RVC(40)
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	
392010	- Of polymers of ethylene	CTH or RVC(40)
392020	- Of polymers of propylene	CTH or RVC(40)
392030	- Of polymers of styrene	CTH or RVC(40)
392043	- Of polymers of vinyl chloride: containing by weight not less than 6 % of plasticisers	CTH or RVC(40)
392049	- Of polymers of vinyl chloride: other	CTH or RVC(40)
392051	- Of acrylic polymers: of poly(methyl methacrylate)	CTH or RVC(40)
392059	- Of acrylic polymers: other	CTH or RVC(40)
392061	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of polycarbonates	CTH or RVC(40)
392062	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of poly(ethylene terephthalate)	CTH or RVC(40)
392063	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of unsaturated polyesters	CTH or RVC(40)
392069	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: of other polyesters	CTH or RVC(40)
392071	- Of cellulose or its chemical derivatives: of regenerated cellulose	CTH or RVC(40)
392073	- Of cellulose or its chemical derivatives: of cellulose acetate	CTH or RVC(40)
392079	- Of cellulose or its chemical derivatives: of other cellulose derivatives	CTH or RVC(40)

392091	- Of other plastics: of poly(vinyl butyral)	CTH or RVC(40)
392092	- Of other plastics: of polyamides	CTH or RVC(40)
392093	- Of other plastics: of amino-resins	CTH or RVC(40)
392094	- Of other plastics: of phenolic resins	CTH or RVC(40)
392099	- Of other plastics: of other plastics	CTH or RVC(40)
3921	Other plates, sheets, film, foil and strip, of plastics:	
392111	- Cellular: of polymers of styrene	CTH or RVC(40)
392112	- Cellular: of polymers of vinyl chloride	CTH or RVC(40)
392113	- Cellular: of polyurethanes	CTH or RVC(40)
392114	- Cellular: of regenerated cellulose	CTH or RVC(40)
392119	- Cellular: of other plastics	CTH or RVC(40)
392190	- Other	CTH or RVC(40)
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:	
392210	- Baths, shower-baths, sinks and wash-basins	CTH or RVC(40)
392220	- Lavatory seats and covers	CTH or RVC(40)
392290	- Other	CTH or RVC(40)
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:	
392310	- Boxes, cases, crates and similar articles	CTH or RVC(40)
392321	- Sacks and bags (including cones): of polymers of ethylene	CTH or RVC(40)
392329	- Sacks and bags (including cones): of other plastics	CTH or RVC(40)
392330	- Carboys, bottles, flasks and similar articles	CTH or RVC(40)
392340	- Spools, cops, bobbins and similar supports	CTH or RVC(40)
392350	- Stoppers, lids, caps and other closures	CTH or RVC(40)
392390	- Other	CTH or RVC(40)
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:	
392410	- Tableware and kitchenware	CTH or RVC(40)
392490	- Other	CTH or RVC(40)
3925	Builders' ware of plastics, not elsewhere specified or included:	
392510	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	CTH or RVC(40)

392520	- Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
392530	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH or RVC(40)
392590	- Other	CTH or RVC(40)
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914:	
392610	- Office or school supplies	CTH or RVC(40)
392620	- Articles of apparel and clothing accessories (including gloves):	CTH or RVC(40)
392630	- Fittings for furniture, coachwork or the like	CTH or RVC(40)
392640	- Statuettes and other ornamental articles	CTH or RVC(40)
392690	- Other	CTH or RVC(40)
40	CHAPTER 40 RUBBER AND ARTICLES THEREOF	
<p>Note: Notwithstanding any of the line-by-line rules, the “chemical reaction” rule may be applied to any good classified in Chapters 27 to 40, where: Chemical Reaction: Any good that is a product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. A “chemical reaction” is a process including a biochemical process, which results in a molecule with a new structure by breaking intramolecular bonds, or by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not considered to be chemical reactions for the purposes of this definition:</p> <p>a. Dissolving in water or other solvents; b. The elimination of solvents including solvent water; or c. The addition or elimination of water of crystallisation.</p>		
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	
400110	- Natural rubber latex, whether or not prevulcanised	CTH or RVC(35)
400121	- Natural rubber in other forms: smoked sheets	CTH or RVC(35)
400122	- Natural rubber in other forms: technically specified natural rubber (TSNR)	CTH or RVC(35)
400129	- Natural rubber in other forms: other	CTH or RVC(35)
400130	- Balata, gutta-percha, guayule, chicle and similar natural gums	CTH or RVC(35)
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip:	

400211	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): latex	CTH or RVC(40)
400219	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): other	CTH or RVC(40)
400220	- Butadiene rubber (BR)	CTH or RVC(40)
400231	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): isobutene-isoprene (butyl) rubber (IIR)	CTH or RVC(40)
400239	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR): other	CTH or RVC(40)
400241	- Chloroprene (chlorobutadiene) rubber (CR): latex	CTH or RVC(40)
400249	- Chloroprene (chlorobutadiene) rubber (CR): other	CTH or RVC(40)
400251	- Acrylonitrile-butadiene rubber (NBR): latex	CTH or RVC(40)
400259	- Acrylonitrile-butadiene rubber (NBR): other	CTH or RVC(40)
400260	- Isoprene rubber (IR)	CTH or RVC(40)
400270	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH or RVC(40)
400280	- Mixtures of any product of heading 4001 with any product of this heading	CTH or RVC(40)
400291	- Other: latex	CTH or RVC(40)
400299	- Other: other	CTH or RVC(40)
400300	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH or RVC(40)
400400	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	
400510	- Compounded with carbon black or silica	CTH or RVC(40)
400520	- Solutions; dispersions other than those of subheading 4005.10	CTH or RVC(40)
400591	- Other: plates, sheets and strip	CTH or RVC(40)
400599	- Other: other	CTH or RVC(40)
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:	
400610	- "Camel-back" strips for retreading rubber tyres	CTH or RVC(40)
400690	- Other	CTH or RVC(40)
400700	Vulcanised rubber thread and cord.	CTH or RVC(40)

4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	
400811	- Of cellular rubber: plates, sheets and strip	CTH or RVC(40)
400819	- Of cellular rubber: other	CTH or RVC(40)
400821	- Of non-cellular rubber: plates, sheets and strip	CTH or RVC(40)
400829	- Of non-cellular rubber: other	CTH or RVC(40)
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	
400911	- Not reinforced or otherwise combined with other materials: without fittings	CTH or RVC(40)
400912	- Not reinforced or otherwise combined with other materials: with fittings	CTH or RVC(40)
400921	- Reinforced or otherwise combined only with metal: without fittings	CTH or RVC(40)
400922	- Reinforced or otherwise combined only with metal: with fittings	CTH or RVC(40)
400931	- Reinforced or otherwise combined only with textile materials: without fittings	CTH or RVC(40)
400932	- Reinforced or otherwise combined only with textile materials: with fittings	CTH or RVC(40)
400941	- Reinforced or otherwise combined with other materials: without fittings	CTH or RVC(40)
400942	- Reinforced or otherwise combined with other materials: with fittings	CTH or RVC(40)
4010	Conveyor or transmission belts or belting, of vulcanised rubber:	
401011	- Conveyor belts or belting: reinforced only with metal	CTH or RVC(40)
401012	- Conveyor belts or belting: reinforced only with textile materials	CTH or RVC(40)
401019	- Conveyor belts or belting: other	CTH or RVC(40)
401031	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH or RVC(40)
401032	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	CTH or RVC(40)

401033	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH or RVC(40)
401034	- Transmission belts or belting: endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH or RVC(40)
401035	- Transmission belts or belting: endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH or RVC(40)
401036	- Transmission belts or belting: endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	CTH or RVC(40)
401039	- Transmission belts or belting: other	CTH or RVC(40)
4011	New pneumatic tyres, of rubber:	
401110	- Of a kind used on motor cars (including station wagons and racing cars)	CTH or RVC(45)
401120	- Of a kind used on buses or lorries	CTH or RVC(45)
401130	- Of a kind used on aircraft	CTH or RVC(45)
401140	- Of a kind used on motorcycles	CTH or RVC(45)
401150	- Of a kind used on bicycles	CTH or RVC(45)
401161	- Other, having a "herring-bone" or similar tread: of a kind used on agricultural or forestry vehicles and machines	CTH or RVC(45)
401162	- Other, having a "herring-bone" or similar tread: of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH or RVC(45)
401163	- Other, having a "herring-bone" or similar tread: of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH or RVC(45)
401169	- Other, having a "herring-bone" or similar tread: other	CTH or RVC(45)
401192	- Other: of a kind used on agricultural or forestry vehicles and machines	CTH or RVC(45)
401193	- Other: of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH or RVC(45)
401194	- Other: of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH or RVC(45)
401199	- Other: other	CTH or RVC(45)

4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	
401211	- Retreaded tyres: of a kind used on motor cars (including station wagons and racing cars)	CTH or RVC(40)
401212	- Retreaded tyres: of a kind used on buses or lorries	CTH or RVC(40)
401213	- Retreaded tyres: of a kind used on aircraft	CTH or RVC(40)
401219	- Retreaded tyres: other	CTH or RVC(40)
401220	- Used pneumatic tyres	CTH or RVC(40)
401290	- Other	CTH or RVC(40)
4013	Inner tubes, of rubber:	
401310	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH or RVC(40)
401320	- Of a kind used on bicycles	CTH or RVC(40)
401390	- Other	CTH or RVC(40)
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	
401410	- Sheath contraceptives	CTH or RVC(40)
401490	- Other	CTH or RVC(40)
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:	
401511	- Gloves, mittens and mitts: surgical	CTH or RVC(40)
401519	- Gloves, mittens and mitts: other	CTH or RVC(40)
401590	- Other	CTH or RVC(40)
4016	Other articles of vulcanised rubber other than hard rubber:	
401610	- Of cellular rubber	CTH or RVC(40)
401691	- Other: floor coverings and mats	CTH or RVC(40)
401692	- Other: erasers	CTH or RVC(40)
401693	- Other: gaskets, washers and other seals	CTH or RVC(40)
401694	- Other: boat or dock fenders, whether or not inflatable	CTH or RVC(40)
401695	- Other: other inflatable articles	CTH or RVC(40)
401699	- Other: other	CTH or RVC(40)
401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH or RVC(40)

41	CHAPTER 41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:	
410120	- Whole hides and skins, 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	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410150	- Whole hides and skins, of a weight exceeding 16 kg	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410190	- Other, including butts, bends and bellies	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter:	
410210	- With wool on	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410221	- Without wool on: pickled	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410229	- Without wool on: other	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter:	

410320	- Of reptiles	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410330	- Of swine	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
410390	- Other	A change to hides or skins which have undergone a tanning (including pre-tanning) process which is reversible from any other good of these headings or any other chapter; or CC
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	
410411	- In the wet state (including wet-blue): full grains, unsplit; grain splits	CTH
410419	- In the wet state (including wet-blue): other	CTH
410441	- In the dry state (crust): full grains, unsplit; grain splits	CTH
410449	- In the dry state (crust): other	CTH
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	
410510	- In the wet state (including wet-blue)	CTH
410530	- In the dry state (crust)	CTH
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	
410621	- Of goats or kids: in the wet state (including wet-blue)	CTH
410622	- Of goats or kids: in the dry state (crust)	CTH
410631	- Of swine: in the wet state (including wet-blue)	CTH
410632	- Of swine: in the dry state (crust)	CTH
410640	- Of reptiles	CTH
410691	- Other: in the wet state (including wet-blue)	CTH
410692	- Other: in the dry state (crust)	CTH
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114:	
410711	- Whole hides and skins: full grains, unsplit	CTH
410712	- Whole hides and skins: grain splits	CTH

410719	- Whole hides and skins: other	CTH
410791	- Other, including sides: full grains, unsplit	CTH
410792	- Other, including sides: grain splits	CTH
410799	- Other, including sides: other	CTH
411200	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 4114.	CTH
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114:	
411310	- Of goats or kids	CTH
411320	- Of swine	CTH
411330	- Of reptiles	CTH
411390	- Other	CTH
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:	
411410	- Chamois (including combination chamois) leather	CTH
411420	- Patent leather and patent laminated leather; metallised leather	CTH
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:	
411510	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
411520	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTH
42	CHAPTER 42 ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
420100	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

4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:	
420211	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: with outer surface of leather, of composition leather or of patent leather	CTH
420212	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: with outer surface of plastics or of textile materials	CTH
420219	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: other	CTH
420221	- Handbags, whether or not with shoulder strap, including those without handle: with outer surface of leather, of composition leather or of patent leather	CTH
420222	- Handbags, whether or not with shoulder strap, including those without handle: with outer surface of plastic sheeting or of textile materials	CTH
420229	- Handbags, whether or not with shoulder strap, including those without handle: other	CTH
420231	- Articles of a kind normally carried in the pocket or in the handbag: with outer surface of leather, of composition leather or of patent leather	CTH
420232	- Articles of a kind normally carried in the pocket or in the handbag: with outer surface of plastic sheeting or of textile materials	CTH
420239	- Articles of a kind normally carried in the pocket or in the handbag: other	CTH

420291	- Other: with outer surface of leather, of composition leather or of patent leather	CTH
420292	- Other: with outer surface of plastic sheeting or of textile materials	CTH
420299	- Other: other	CTH
4203	Articles of apparel and clothing accessories, of leather or of composition leather:	
420310	- Articles of apparel	CTH or RVC(40)
420321	- Gloves, mittens and mitts: specially designed for use in sports	CTH or RVC(40)
420329	- Gloves, mittens and mitts: other	CTH or RVC(40)
420330	- Belts and bandoliers	CTH or RVC(40)
420340	- Other clothing accessories	CTH or RVC(40)
420500	Other articles of leather or of composition leather.	CTH or RVC(40)
420600	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH or RVC(40)
43	CHAPTER 43 FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:	
430110	- Of mink, whole, with or without head, tail or paws	CC
430130	- 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	CC
430160	- Of fox, whole, with or without head, tail or paws	CC
430180	- Other furskins, whole, with or without head, tail or paws	CC
430190	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CC
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303:	
430211	- Whole skins, with or without head, tail or paws, not assembled: of mink	CC
430219	- Whole skins, with or without head, tail or paws, not assembled: other	CC

430220	- Heads, tails, paws and other pieces or cuttings, not assembled	CC
430230	- Whole skins and pieces or cuttings thereof, assembled	CC
4303	Articles of apparel, clothing accessories and other articles of furskin:	
430310	- Articles of apparel and clothing accessories	CTH or RVC(40)
430390	- Other	CTH or RVC(40)
430400	Artificial fur and articles thereof.	CTH or RVC(40)
44	CHAPTER 44 WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
440110	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH or RVC(35)
440121	- Wood in chips or particles: coniferous	CTH or RVC(35)
440122	- Wood in chips or particles: non-coniferous	CTH or RVC(35)
440130	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	CTH or RVC(35)
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:	
440210	- Of bamboo	CTH or RVC(35)
440290	- Other	CTH or RVC(35)
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	
440310	- Treated with paint, stains, creosote or other preservatives	CTH or RVC(35)
440320	- Other, coniferous	CTH or RVC(35)
440341	- Other, of tropical wood specified in Subheading Note 1 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(35)
440349	- Other, of tropical wood specified in Subheading Note 1 to this Chapter: other	CTH or RVC(35)
440391	- Other: of oak (Quercus spp.)	CTH or RVC(35)
440392	- Other: of beech (Fagus spp.)	CTH or RVC(35)
440399	- Other: other	CTH or RVC(35)

4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	
440410	- Coniferous	CTH or RVC(35)
440420	- Non-coniferous	CTH or RVC(35)
440500	Wood wool; wood flour.	CTH or RVC(35)
4406	Railway or tramway sleepers (cross-ties) of wood:	
440610	- Not impregnated	CTH or RVC(35)
440690	- Other	CTH or RVC(35)
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:	
440710	- Coniferous	CTH or RVC(35)
440721	- Of tropical wood specified in Subheading Note 1 to this Chapter: Mahogany (<i>Swietenia</i> spp.)	CTH or RVC(35)
440722	- Of tropical wood specified in Subheading Note 1 to this Chapter: Virola, Imbuia and Balsa	CTH or RVC(35)
440725	- Of tropical wood specified in Subheading Note 1 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(35)
440726	- Of tropical wood specified in Subheading Note 1 to this Chapter: White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH or RVC(35)
440727	- Of tropical wood specified in Subheading Note 1 to this Chapter: Sapelli	CTH or RVC(35)
440728	- Of tropical wood specified in Subheading Note 1 to this Chapter: Iroko	CTH or RVC(35)
440729	- Of tropical wood specified in Subheading Note 1 to this Chapter: other	CTH or RVC(35)
440791	- Other: of oak (<i>Quercus</i> spp.)	CTH or RVC(35)
440792	- Other: of beech (<i>Fagus</i> spp.)	CTH or RVC(35)
440793	- Other: of maple (<i>Acer</i> spp.)	CTH or RVC(35)
440794	- Other: of cherry (<i>Prunus</i> spp.)	CTH or RVC(35)
440795	- Other: of ash (<i>Fraxinus</i> spp.)	CTH or RVC(35)
440799	- Other	CTH or RVC(35)

4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:	
440810	- Coniferous	CTH or RVC(45)
440831	- Of tropical wood specified in Subheading Note 1 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH or RVC(45)
440839	- Of tropical wood specified in Subheading Note 1 to this Chapter: other	CTH or RVC(45)
440890	- Other	CTH or RVC(45)
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	
440910	- Coniferous	CTH or RVC(40)
440921	- Non-coniferous: of bamboo	CTH or RVC(40)
440929	- Non-coniferous: other	CTH or RVC(40)
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	
441011	- Of wood: particle board	CTH or RVC(40)
441012	- Of wood: oriented strand board (OSB)	CTH or RVC(40)
441019	- Of wood: other	CTH or RVC(40)
441090	- Other	CTH or RVC(40)
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	
441112	- Medium density fibreboard (MDF): of a thickness not exceeding 5 mm	CTH or RVC(40)
441113	- Medium density fibreboard (MDF): of a thickness exceeding 5 mm but not exceeding 9 mm	CTH or RVC(40)
441114	- Medium density fibreboard (MDF): of a thickness exceeding 9 mm	CTH or RVC(40)
441192	- Other: of a density exceeding 0.8 g/cm ³	CTH or RVC(40)

441193	- Other: of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	CTH or RVC(40)
441194	- Other: of a density not exceeding 0.5 g/cm ³	CTH or RVC(40)
4412	Plywood, veneered panels and similar laminated wood:	
441210	- Of bamboo	CTH or RVC(45)
441231	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	CTH or RVC(45)
441232	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: other, with at least one outer ply of non-coniferous wood	CTH or RVC(45)
441239	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: other	CTH or RVC(45)
441294	- Other: blockboard, laminboard and battenboard	CTH or RVC(45)
441299	- Other: other	CTH or RVC(45)
441300	Densified wood, in blocks, plates, strips or profile shapes.	CTH or RVC(40)
441400	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH or RVC(40)
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:	
441510	- Cases, boxes, crates, drums and similar packings; cable-drums	CTH or RVC(40)
441520	- Pallets, box pallets and other load boards; pallet collars	CTH or RVC(40)
441600	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH or RVC(40)
441700	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)
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:	
441810	- Windows, French-windows and their frames	CTH or RVC(40)
441820	- Doors and their frames and thresholds	CTH or RVC(40)
441840	- Shuttering for concrete constructional work	CTH or RVC(40)
441850	- Shingles and shakes	CTH or RVC(40)

441860	- Posts and beams	CTH or RVC(40)
441871	- Assembled flooring panels: for mosaic floors	CTH or RVC(40)
441872	- Assembled flooring panels: other, multilayer	CTH or RVC(40)
441879	- Assembled flooring panels: other	CTH or RVC(40)
441890	- Other	CTH or RVC(40)
441900	Tableware and kitchenware, of wood.	CTH or RVC(40)
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:	
442010	- Statuettes and other ornaments, of wood	CTH or RVC(40)
442090	- Other	CTH or RVC(40)
4421	Other articles of wood:	
442110	- Clothes hangers	CTH or RVC(40)
442190	- Other	CTH or RVC(40)
45	CHAPTER 45 CORK AND ARTICLES OF CORK	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:	
450110	- Natural cork, raw or simply prepared	CTH or RVC(40)
450190	- Other	CTH or RVC(40)
450200	Natural cork, debarked 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)
4503	Articles of natural cork:	
450310	- Corks and stoppers	CTH or RVC(40)
450390	- Other	CTH or RVC(40)
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	
450410	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	CTH or RVC(40)
450490	-Other	CTH or RVC(40)
46	CHAPTER 46 MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	

4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):	
460121	- Mats, matting and screens of vegetable materials: of bamboo	CTH or RVC(40)
460122	- Mats, matting and screens of vegetable materials: of rattan	CTH or RVC(40)
460129	- Mats, matting and screens of vegetable materials: other	CTH or RVC(40)
460192	- Other: of bamboo	CTH or RVC(40)
460193	- Other: of rattan	CTH or RVC(40)
460194	- Other: of other vegetable materials	CTH or RVC(40)
460199	- Other: other	CTH or RVC(40)
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.	
460211	- Of vegetable materials: of bamboo	CTH or RVC(40)
460212	- Of vegetable materials: of rattan	CTH or RVC(40)
460219	- Of vegetable materials: other	CTH or RVC(40)
460290	- Other	CTH or RVC(40)
47	CHAPTER 47 PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
470100	Mechanical wood pulp.	CTH or RVC(35)
470200	Chemical wood pulp, dissolving grades.	CTH or RVC(35)
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:	
470311	- Unbleached: coniferous	CTH or RVC(35)
470319	- Unbleached: non-coniferous	CTH or RVC(35)
470321	- Semi-bleached or bleached: coniferous	CTH or RVC(35)
470329	- Semi-bleached or bleached: non-coniferous	CTH or RVC(35)
4704	Chemical wood pulp, sulphite, other than dissolving grades:	
470411	- Unbleached: coniferous	CTH or RVC(35)
470419	- Unbleached: non-coniferous	CTH or RVC(35)

470421	- Semi-bleached or bleached: coniferous	CTH or RVC(35)
470429	- Semi-bleached or bleached: non-coniferous	CTH or RVC(35)
470500	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH or RVC(35)
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:	
470610	- Cotton linters pulp	CTH or RVC(35)
470620	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH or RVC(35)
470630	- Other, of bamboo	CTH or RVC(35)
470691	- Other: mechanical	CTH or RVC(35)
470692	- Other: chemical	CTH or RVC(35)
470693	- Other: semi-chemical	CTH or RVC(35)
4707	Recovered (waste and scrap) paper or paperboard:	
470710	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	CTH or RVC(35)
470720	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CTH or RVC(35)
470730	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	CTH or RVC(35)
470790	- Other, including unsorted waste and scrap	CTH or RVC(35)
48	CHAPTER 48 PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	
480100	Newsprint, in rolls or sheets.	CTH or RVC(35)
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard:	
480210	- Hand-made paper and paperboard	CTH or RVC(35)
480220	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	CTH or RVC(35)
480240	- Wallpaper base	CTH or RVC(35)

480254	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing less than 40 g/m ²	CTH or RVC(35)
480255	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	CTH or RVC(35)
480256	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	CTH or RVC(35)
480257	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: other, weighing 40 g/m ² or more but not more than 150 g/m ²	CTH or RVC(35)
480258	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: weighing more than 150 g/m ²	CTH or RVC(35)
480261	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: in rolls	CTH or RVC(35)
480262	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	CTH or RVC(35)
480269	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: other	CTH or RVC(35)

480300	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(35)
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:	
480411	- Kraftliner: unbleached	CTH or RVC(35)
480419	- Kraftliner: other	CTH or RVC(35)
480421	- Sack kraft paper: unbleached	CTH or RVC(35)
480429	- Sack kraft paper: other	CTH or RVC(35)
480431	- Other kraft paper and paperboard weighing 150 g/m ² or less: unbleached	CTH or RVC(35)
480439	- Other kraft paper and paperboard weighing 150 g/m ² or less: other	CTH or RVC(35)
480441	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : unbleached	CTH or RVC(35)
480442	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : 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(35)
480449	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : other	CTH or RVC(35)
480451	- Other kraft paper and paperboard weighing 225 g/m ² or more: unbleached	CTH or RVC(35)
480452	- Other kraft paper and paperboard weighing 225 g/m ² or more: 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(35)
480459	- Other kraft paper and paperboard weighing 225 g/m ² or more: other	CTH or RVC(35)
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:	
480511	- Fluting paper: semi-chemical fluting paper	CTH or RVC(35)
480512	- Fluting paper: straw fluting paper	CTH or RVC(35)
480519	- Fluting paper: other	CTH or RVC(35)

480524	- Testliner (recycled liner board): weighing 150 g/m2 or less	CTH or RVC(35)
480525	- Testliner (recycled liner board): weighing more than 150 g/m2	CTH or RVC(35)
480530	- Sulphite wrapping paper	CTH or RVC(35)
480540	- Filter paper and paperboard	CTH or RVC(35)
480550	- Felt paper and paperboard	CTH or RVC(35)
480591	- Other: weighing 150 g/m2 or less	CTH or RVC(35)
480592	- Other: weighing more than 150 g/m2 but less than 225 g/m2	CTH or RVC(35)
480593	- Other: weighing 225 g/m2 or more	CTH or RVC(35)
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	
480610	- Vegetable parchment	CTH or RVC(35)
480620	- Greaseproof papers	CTH or RVC(35)
480630	- Tracing papers	CTH or RVC(35)
480640	- Glassine and other glazed transparent or translucent papers	CTH or RVC(35)
480700	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(35)
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803:	
480810	- Corrugated paper and paperboard, whether or not perforated	CTH or RVC(35)
480820	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH or RVC(35)
480830	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH or RVC(35)
480890	- Other	CTH or RVC(35)
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:	
480920	- Self-copy paper	CTH or RVC(35)
480990	- Other	CTH or RVC(35)

4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:	
481013	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: in rolls	CTH or RVC(35)
481014	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state	CTH or RVC(35)
481019	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres: other	CTH or RVC(35)
481022	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: light-weight coated paper	CTH or RVC(35)
481029	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: other	CTH or RVC(35)
481031	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	CTH or RVC(35)

481032	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	CTH or RVC(35)
481039	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: other	CTH or RVC(35)
481092	- Other paper and paperboard: multi-ply	CTH or RVC(35)
481099	- Other paper and paperboard: other	CTH or RVC(35)
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, other than goods of the kind described in heading 4803, 4809 or 4810:	
481110	- Tarred, bituminised or asphalted paper and paperboard	CTH or RVC(35)
481141	- Gummed or adhesive paper and paperboard: self-adhesive	CTH or RVC(35)
481149	- Gummed or adhesive paper and paperboard: other	CTH or RVC(35)
481151	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): bleached, weighing more than 150 g/m ²	CTH or RVC(35)
481159	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): other	CTH or RVC(35)
481160	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH or RVC(35)
481190	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTH or RVC(35)
481200	Filter blocks, slabs and plates, of paper pulp.	CTH or RVC(35)
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	
481310	- In the form of booklets or tubes	CTH or RVC(35)
481320	- In rolls of a width not exceeding 5 cm	CTH or RVC(35)
481390	- Other	CTH or RVC(35)
4814	Wallpaper and similar wall coverings; window transparencies of paper:	
481410	- "Ingrain" paper	CTH or RVC(35)

481420	- 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(35)
481490	- Other	CTH or RVC(35)
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	
481620	- Self-copy paper	CTH or RVC(35)
481690	- Other	CTH or RVC(35)
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
481710	- Envelopes	CTH or RVC(35)
481720	- Letter cards, plain postcards and correspondence cards	CTH or RVC(35)
481730	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH or RVC(35)
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	
481810	- Toilet paper	CTH or RVC(35)
481820	- Handkerchiefs, cleansing or facial tissues and towels	CTH or RVC(35)
481830	- Tablecloths and serviettes	CTH or RVC(35)
481840	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	CTH or RVC(35)
481850	- Articles of apparel and clothing accessories	CTH or RVC(35)
481890	- Other	CTH or RVC(35)

4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	
481910	- Cartons, boxes and cases, of corrugated paper or paperboard	CTH or RVC(35)
481920	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH or RVC(35)
481930	- Sacks and bags, having a base of a width of 40 cm or more	CTH or RVC(35)
481940	- Othersacks and bags, including cones	CTH or RVC(35)
481950	- Other packing containers, including record sleeves	CTH or RVC(35)
481960	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH or RVC(35)
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	
482010	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	CTH or RVC(35)
482020	- Exercise books	CTH or RVC(35)
482030	- Binders (other than book covers), folders and file covers	CTH or RVC(35)
482040	- Manifold business forms and interleaved carbon sets	CTH or RVC(35)
482050	- Albums for samples or for collections	CTH or RVC(35)
482090	- Other	CTH or RVC(35)
4821	Paper or paperboard labels of all kinds, whether or not printed:	
482110	- Printed	CTH or RVC(35)
482190	- Other	CTH or RVC(35)
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	

482210	- Of a kind used for winding textile yarn	CTH or RVC(35)
482290	- Other	CTH or RVC(35)
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	
482320	- Filter paper and paperboard	CTSH or RVC(35)
482340	- Rolls, sheets and dials, printed for self-recording apparatus	CTSH or RVC(35)
482361	- Trays, dishes, plates, cups and the like, of paper or paperboard: of bamboo	CTSH or RVC(35)
482369	- Trays, dishes, plates, cups and the like, of paper or paperboard: other	CTSH or RVC(35)
482370	- Moulded or pressed articles of paper pulp	CTSH or RVC(35)
482390	- Other	CTSH or RVC(35)
49	CHAPTER 49 PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:	
490110	- In single sheets, whether or not folded	CTH or RVC(35)
490191	- Other: dictionaries and encyclopaedias, and serial instalments thereof	CTH or RVC(35)
490199	- Other: other	CTH or RVC(35)
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:	
490210	- Appearing at least four times a week	CTH or RVC(35)
490290	- Other	CTH or RVC(35)
490300	Children's picture, drawing or colouring books.	CTH or RVC(35)
490400	Music, printed or in manuscript, whether or not bound or illustrated.	CTH or RVC(35)
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:	
490510	- Globes	CTH or RVC(35)
490591	- Other: in book form	CTH or RVC(35)

490599	- Other: other	CTH or RVC(35)
490600	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the forgoing.	CTH or RVC(35)
490700	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(35)
4908	Transfers (decalcomanias):	
490810	- Transfers (decalcomanias), vitrifiable	CTH or RVC(35)
490890	- Other	CTH or RVC(35)
490900	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(35)
491000	Calendars of any kind, printed, including calendar blocks.	CTH or RVC(35)
4911	Other printed matter, including printed pictures and photographs:	
491110	- Trade advertising material, commercial catalogues and the like	CTH or RVC(35)
491191	- Other: pictures, designs and photographs	CTH or RVC(35)
491199	- Other: other	CTH or RVC(35)
50	CHAPTER 50 SILK	
500100	Silk-worm cocoons suitable for reeling.	CC
500200	Raw silk (not thrown).	CC
500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CC
500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
500500	Yarn spun from silk waste, not put up for retail sale.	CTH
500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH
5007	Woven fabrics of silk or of silk waste:	
500710	- Fabrics of noil silk	CTH

500720	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH
500790	- Other fabrics	CTH
51	CHAPTER 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5101	Wool, not carded or combed:	
510111	- Greasy, including fleece-washed wool: shorn wool	CC
510119	- Greasy, including fleece-washed wool: other	CC
510121	- Degreased, not carbonised: shorn wool	CC
510129	- Degreased, not carbonised: other	CC
510130	- Carbonised	CC
5102	Fine or coarse animal hair, not carded or combed:	
510211	- Fine animal hair: of Kashmir (cashmere) goats	CC
510219	- Fine animal hair: other	CC
510220	- Coarse animal hair	CC
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:	
510310	- Noils of wool or of fine animal hair	CC
510320	- Other waste of wool or of fine animal hair	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
510330	- Waste of coarse animal hair	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
510400	Garnetted stock of wool or of fine or coarse animal hair.	CC
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):	
510510	- Carded wool	CC
510521	- Wool tops and other combed wool: combed wool in fragments	CC
510529	- Wool tops and other combed wool: other	CC
510531	- Fine animal hair, carded or combed: of Kashmir (cashmere) goats	CC
510539	- Fine animal hair, carded or combed: other	CC
510540	- Coarse animal hair, carded or combed	CC
5106	Yarn of carded wool, not put up for retail sale:	
510610	- Containing 85 % or more by weight of wool	CTH
510620	- Containing less than 85 % by weight of wool	CTH

5107	Yarn of combed wool, not put up for retail sale:	
510710	- Containing 85 % or more by weight of wool	CTH except from 5106
510720	- Containing less than 85 % by weight of wool	CTH except from 5106
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:	
510810	- Carded	CTH
510820	- Combed	CTH
5109	Yarn of wool or of fine animal hair, put up for retail sale:	
510910	- Containing 85 % or more by weight of wool or of fine animal hair	CTH except from 5107 or 5108
510990	- Other	CTH except from 5107 or 5108
511000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH
5111	Woven fabrics of carded wool or of carded fine animal hair:	
511111	- Containing 85 % or more by weight of wool or of fine animal hair: of a weight not exceeding 300 g/m ²	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511119	- Containing 85 % or more by weight of wool or of fine animal hair: other	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511120	- Other, mixed mainly or solely with man-made filaments	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511130	- Other, mixed mainly or solely with man-made staple fibres	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511190	- Other	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
5112	Woven fabrics of combed wool or of combed fine animal hair:	
511211	- Containing 85 % or more by weight of wool or of fine animal hair: of a weight not exceeding 200 g/m ²	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511219	- Containing 85 % or more by weight of wool or of fine animal hair: other	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511220	- Other, mixed mainly or solely with man-made filaments	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511230	- Other, mixed mainly or solely with man-made staple fibres	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
511290	- Other	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)

511300	Woven fabrics of coarse animal hair or of horsehair.	The good is manufactured from yarns in the territory of one or both of the Parties, or RVC(40)
52	CHAPTER 52 COTTON	
520100	Cotton, not carded or combed.	CC or RVC(35)
5202	Cotton waste (including yarn waste and garnetted stock):	
520210	- Yarn waste (including thread waste)	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
520291	- Other: garnetted stock	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
520299	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
520300	Cotton, carded or combed.	CC or RVC(35)
5204	Cotton sewing thread, whether or not put up for retail sale:	
520411	- Not put up for retail sale: containing 85 % or more by weight of cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520419	- Not put up for retail sale: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520420	- Put up for retail sale	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale:	
520511	- Single yarn, of uncombed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40).
520512	- Single yarn, of uncombed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520513	- Single yarn, of uncombed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520514	- Single yarn, of uncombed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520515	- Single yarn, of uncombed fibres: measuring less than 125 decitex (exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520521	- Single yarn, of combed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520522	- Single yarn, of combed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520523	- Single yarn, of combed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520524	- Single yarn, of combed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520526	- Single yarn, of combed fibres: measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520527	- Single yarn, of combed fibres: measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520528	- Single yarn, of combed fibres: measuring less than 83.33 decitex (exceeding 120 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520531	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520532	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520533	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520534	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520535	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520541	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	CTH
520542	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520543	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520544	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520546	- Multiple (folded) or cabled yarn, of combed fibres: 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)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520547	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520548	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale:	
520611	- Single yarn, of uncombed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520612	- Single yarn, of uncombed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520613	- Single yarn, of uncombed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520614	- Single yarn, of uncombed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520615	- Single yarn, of uncombed fibres: measuring less than 125 decitex (exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520621	- Single yarn, of combed fibres: measuring 714.29 decitex or more (not exceeding 14 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520622	- Single yarn, of combed fibres: measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520623	- Single yarn, of combed fibres: measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520624	- Single yarn, of combed fibres: measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520625	- Single yarn, of combed fibres: measuring less than 125 decitex (exceeding 80 metric number)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520631	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520632	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520633	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520634	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520635	- Multiple (folded) or cabled yarn, of uncombed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

520641	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520642	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520643	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520644	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520645	- Multiple (folded) or cabled yarn, of combed fibres: measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5207	Cotton yarn (other than sewing thread) put up for retail sale:	
520710	- Containing 85 % or more by weight of cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
520790	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2:	
520811	- Unbleached: plain weave, weighing not more than 100 g/m2	CTH or RVC(40)
520812	- Unbleached: plain weave, weighing more than 100 g/m2	CTH or RVC(40)
520813	- Unbleached: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520819	- Unbleached: other fabrics	CTH or RVC(40)
520821	- Bleached: plain weave, weighing not more than 100 g/m2	CTH or RVC(40)
520822	- Bleached: plain weave, weighing more than 100 g/m2	CTH or RVC(40)
520823	- Bleached: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520829	- Bleached: other fabrics	CTH or RVC(40)
520831	- Dyed: plain weave, weighing not more than 100 g/m2	CTH or RVC(40)

520832	- Dyed: plain weave, weighing more than 100 g/m ²	CTH or RVC(40)
520833	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520839	- Dyed: other fabrics	CTH or RVC(40)
520841	- Of yarns of different colours: plain weave, weighing not more than 100 g/m ²	CTH or RVC(40)
520842	- Of yarns of different colours: plain weave, weighing more than 100 g/m ²	CTH or RVC(40)
520843	- Of yarns of different colours: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520849	- Of yarns of different colours: other fabrics	CTH or RVC(40)
520851	- Printed: plain weave, weighing not more than 100 g/m ²	CTH or RVC(40)
520852	- Printed: plain weave, weighing more than 100 g/m ²	CTH or RVC(40)
520859	- Printed: other fabrics	CTH or RVC(40)
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²:	
520911	- Unbleached: plain weave	CTH or RVC(40)
520912	- Unbleached: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520919	- Unbleached: other fabrics	CTH or RVC(40)
520921	- Bleached: plain weave	CTH or RVC(40)
520922	- Bleached: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520929	- Bleached: other fabrics	CTH or RVC(40)
520931	- Dyed: plain weave	CTH or RVC(40)
520932	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520939	- Dyed: other fabrics	CTH or RVC(40)
520941	- Of yarns of different colours: plain weave	CTH or RVC(40)
520942	- Of yarns of different colours: denim	CTH or RVC(40)
520943	- Of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520949	- Of yarns of different colours: other fabrics	CTH or RVC(40)
520951	- Printed: plain weave	CTH or RVC(40)
520952	- Printed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
520959	- Printed: other fabrics	CTH or RVC(40)
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:	
521011	- Unbleached: plain weave	CTH or RVC(40)

521019	- Unbleached: other fabrics	CTH or RVC(40)
521021	- Bleached: plain weave	CTH or RVC(40)
521029	- Bleached: other fabrics	CTH or RVC(40)
521031	- Dyed: plain weave	CTH or RVC(40)
521032	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
521039	- Dyed: other fabrics	CTH or RVC(40)
521041	- Of yarns of different colours: plain weave	CTH or RVC(40)
521049	- Of yarns of different colours: other fabrics	CTH or RVC(40)
521051	- Printed: plain weave	CTH or RVC(40)
521059	- Printed: other fabrics	CTH or RVC(40)
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2:	
521111	- Unbleached: plain weave	CTH or RVC(40)
521112	- Unbleached: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
521119	- Unbleached: other fabrics	CTH or RVC(40)
521120	- Bleached	CTH or RVC(40)
521131	- Dyed: plain weave	CTH or RVC(40)
521132	- Dyed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
521139	- Dyed: other fabrics	CTH or RVC(40)
521141	- Of yarns of different colours: plain weave	CTH or RVC(40)
521142	- Of yarns of different colours: denim	CTH or RVC(40)
521143	- Of yarns of different colours: other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
521149	- Of yarns of different colours: other fabrics	CTH or RVC(40)
521151	- Printed: plain weave	CTH or RVC(40)
521152	- Printed: 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
521159	- Printed: other fabrics	CTH or RVC(40)
5212	Other woven fabrics of cotton:	
521211	- Weighing not more than 200 g/m2: unbleached	CTH or RVC(40)
521212	- Weighing not more than 200 g/m2: bleached	CTH or RVC(40)
521213	- Weighing not more than 200 g/m2: dyed	CTH or RVC(40)
521214	- Weighing not more than 200 g/m2: of yarns of different colours	CTH or RVC(40)
521215	- Weighing not more than 200 g/m2: printed	CTH or RVC(40)
521221	- Weighing more than 200 g/m2: unbleached	CTH or RVC(40)
521222	- Weighing more than 200 g/m2: bleached	CTH or RVC(40)

521223	- Weighing more than 200 g/m ² : dyed	CTH or RVC(40)
521224	- Weighing more than 200 g/m ² : of yarns of different colours	CTH or RVC(40)
521225	- Weighing more than 200 g/m ² : printed	CTH or RVC(40)
53	CHAPTER 53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):	
530110	- Flax, raw or retted	CC
530121	- Flax, broken, scutched, hackled or otherwise processed, but not spun: broken or scutched	CC
530129	- Flax, broken, scutched, hackled or otherwise processed, but not spun: other	CC
530130	- Flax tow and waste	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
5302	True hemp (Cannabis Sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):	
530210	- True hemp, raw or retted	CC
530290	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	
530310	- Jute and other textile bast fibres, raw or retted	CC
530390	- Other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
530500	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(35)
5306	Flax yarn:	
530610	- Single	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

530620	- Multiple (folded) or cabled	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5307	Yarn of jute or of other textile bast fibres of heading 5303:	
530710	- Single	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
530720	- Multiple (folded) or cabled	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5308	Yarn of other vegetable textile fibres; paper yarn:	
530810	- Coir yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
530820	- True hemp yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
530890	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5309	Woven fabrics of flax:	
530911	- Containing 85 % or more by weight of flax: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
530919	- Containing 85 % or more by weight of flax: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
530921	- Containing less than 85 % by weight of flax: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
530929	- Containing less than 85 % by weight of flax: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303:	
531010	- Unbleached	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
531090	- Other	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
531100	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

54	CHAPTER 54 MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:	
540110	- Of synthetic filaments	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540120	- Of artificial filaments	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	
540211	- High tenacity yarn of nylon or other polyamides: of aramids	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540219	- High tenacity yarn of nylon or other polyamides: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540220	- High tenacity yarn of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540231	- Textured yarn: of nylon or other polyamides, measuring per single yarn not more than 50 tex	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540232	- Textured yarn: of nylon or other polyamides, measuring per single yarn more than 50 tex	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540233	- Textured yarn: of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540234	- Textured yarn: of polypropylene	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)

540239	- Textured yarn: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540244	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: elastomeric	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540245	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of nylon or other polyamides	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540246	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters, partially oriented	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540247	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540248	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other, of polypropylene	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540249	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540251	- Other yarn, single, with a twist exceeding 50 turns per metre: of nylon or other polyamides	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540252	- Other yarn, single, with a twist exceeding 50 turns per metre: of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540259	- Other yarn, single, with a twist exceeding 50 turns per metre: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540261	- Other yarn, multiple (folded) or cabled: of nylon or other polyamides	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540262	- Other yarn, multiple (folded) or cabled: of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)

540269	- Other yarn, multiple (folded) or cabled: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:	
540310	- High tenacity yarn of viscose rayon	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540331	- Other yarn, single: of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540332	- Other yarn, single: of viscose rayon, with a twist exceeding 120 turns per metre	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540333	- Other yarn, single: of cellulose acetate	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540339	- Other yarn, single: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540341	- Other yarn, multiple (folded) or cabled: of viscose rayon	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40).
540342	- Other yarn, multiple (folded) or cabled: of cellulose acetate	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
540349	- Other yarn, multiple (folded) or cabled: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fiber in the territory of one or both of the Parties, or RVC(40)
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:	

540411	- Monofilament: elastomeric	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540412	- Monofilament: other, of polypropylene	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540419	- Monofilament: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540490	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540500	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.	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
540600	Man-made filament yarn (other than sewing thread), put up for retail sale.	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:	
540710	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540720	- Woven fabrics obtained from strip or the like	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540730	- Fabrics specified in Note 9 to Section XI	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540741	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540742	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540743	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540744	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540751	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

540752	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540753	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540754	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540761	- Other woven fabrics, containing 85 % or more by weight of polyester filaments: containing 85% or more by weight of non-textured polyester filaments	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540769	- Other woven fabrics, containing 85 % or more by weight of polyester filaments: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540771	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540772	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540773	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540774	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540781	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540782	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540783	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540784	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540791	- Other woven fabrics: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540792	- Other woven fabrics: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540793	- Other woven fabrics: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540794	- Other woven fabrics: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405:	
540810	-Woven fabrics obtained from high tenacity yarn of viscose rayon	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540821	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540822	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540823	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540824	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540831	-Other woven fabrics: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540832	-Other woven fabrics: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540833	-Other woven fabrics: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
540834	-Other woven fabrics: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
55	CHAPTER 55 MAN-MADE STAPLE FIBRES	
5501	Synthetic filament tow:	
550110	- Of nylon or other polyamides	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550120	- Of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550130	- Acrylic or modacrylic	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550140	- Of polypropylene	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550190	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)

550200	Artificial filament tow.	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:	
550311	- Of nylon or other polyamides: of aramids	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550319	- Of nylon or other polyamides: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550320	- Of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550330	- Acrylic or modacrylic	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550340	- Of polypropylene	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550390	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:	
550410	- Of viscose rayon	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550490	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:	
550510	- Of synthetic fibres	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
550520	- Of artificial fibres	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party

5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:	
550610	- Of nylon or other polyamides	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties or RVC(40)
550620	- Of polyesters	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550630	- Acrylic or modacrylic	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550690	- Other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550700	Artificial staple fibres, carded, combed or otherwise processed for spinning.	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:	
550810	- Of synthetic staple fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
550820	- Of artificial staple fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion) in the territory of one or both of the Parties, or RVC(40)
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:	
550911	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides: single yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550912	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides: multiple (folded) or cabled yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550921	- Containing 85 % or more by weight of polyester staple fibres: single yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40).

550922	- Containing 85 % or more by weight of polyester staple fibres: multiple (folded) or cabled yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550931	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: single yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550932	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: multiple (folded) or cabled yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550941	- Other yarn, containing 85 % or more by weight of synthetic staple fibres: single yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550942	- Other yarn, containing 85 % or more by weight of synthetic staple fibres: multiple (folded) or cabled yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550951	- Other yarn, of polyester staple fibres: mixed mainly or solely with artificial staple fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550952	- Other yarn, of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550953	- Other yarn, of polyester staple fibres: mixed mainly or solely with cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550959	- Other yarn, of polyester staple fibres: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550961	- Other yarn, of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550962	- Other yarn, of acrylic or modacrylic staple fibres: mixed mainly or solely with cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550969	- Other yarn, of acrylic or modacrylic staple fibres: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

550991	- Other yarn: mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550992	- Other yarn: mixed mainly or solely with cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
550999	- Other yarn: other	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:	
551011	- Containing 85 % or more by weight of artificial staple fibres: single yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551012	- Containing 85 % or more by weight of artificial staple fibres: multiple (folded) or cabled yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551020	- Other yarn, mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551030	- Other yarn, mixed mainly or solely with cotton	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551090	- Other yarn	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:	
551110	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551120	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)
551130	- Of artificial staple fibres	The good is manufactured through process of fiber-making (polymerisation, polycondensation and extrusion), spinning, twisting, texturing or braiding from a blend or any fibers in the territory of one or both of the Parties, or RVC(40)

5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres:	
551211	- Containing 85 % or more by weight of polyester staple fibres: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551219	- Containing 85 % or more by weight of polyester staple fibres: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551221	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551229	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551291	- Other: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551299	- Other: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2:	
551311	- Unbleached or bleached: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551312	- Unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551313	- Unbleached or bleached: other woven fabrics of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551319	- Unbleached or bleached: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551321	- Dyed: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551323	- Dyed: other woven fabrics of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551329	- Dyed: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551331	- Of yarns of different colours: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551339	- Of yarns of different colours: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551341	- Printed: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

551349	- Printed: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2:	
551411	- Unbleached or bleached: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551412	- Unbleached or bleached: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551419	- Unbleached or bleached: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551421	- Dyed: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551422	- Dyed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551423	- Dyed: other woven fabrics of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
551429	- Dyed: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551430	- Of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551441	- Printed: of polyester staple fibres, plain weave	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551442	- Printed: 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551443	- Printed: other woven fabrics of polyester staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551449	- Printed: other woven fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5515	Other woven fabrics of synthetic staple fibres:	
551511	- Of polyester staple fibres: mixed mainly or solely with viscose rayon staple fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551512	- Of polyester staple fibres: mixed mainly or solely with man-made filaments	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551513	- Of polyester staple fibres: mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551519	- Of polyester staple fibres: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

551521	- Of acrylic or modacrylic staple fibres: mixed mainly or solely with man-made filaments	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551522	- Of acrylic or modacrylic staple fibres: mixed mainly or solely with wool or fine animal hair	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551529	- Of acrylic or modacrylic staple fibres: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551591	- Other woven fabrics: mixed mainly or solely with man-made filaments	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551599	- Other woven fabrics: other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5516	Woven fabrics of artificial staple fibres:	
551611	- Containing 85 % or more by weight of artificial staple fibres: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551612	- Containing 85 % or more by weight of artificial staple fibres: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551613	- Containing 85 % or more by weight of artificial staple fibres: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551614	- Containing 85 % or more by weight of artificial staple fibres: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551621	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551622	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
551623	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551624	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551631	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551632	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551633	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

551634	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551641	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551642	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
551643	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
551644	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
551691	- Other: unbleached or bleached	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551692	- Other: dyed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551693	- Other: of yarns of different colours	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
551694	- Other: printed	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
56	CHAPTER 56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	
560110	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:	CC or RVC(40)
560121	- Wadding; other articles of wadding: of cotton	CC or RVC(40)
560122	- Wadding; other articles of wadding: of man-made fibres	CC or RVC(40)
560129	- Wadding; other articles of wadding: other	CC or RVC(40)
560130	- Textile flock and dust and mill neps	CC or RVC(40)
5602	Felt, whether or not impregnated, coated, covered or laminated:	
560210	- Needleloom felt and stitch-bonded fibre fabrics	CC or RVC(40)
560221	- Other felt, not impregnated, coated, covered or laminated: of wool or fine animal hair	CC or RVC(40)

560229	- Other felt, not impregnated, coated, covered or laminated: of other textile materials	CC or RVC(40)
560290	- Other	CC or RVC(40)
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:	
560311	- Of man-made filaments: weighing not more than 25 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560312	- Of man-made filaments: weighing more than 25 g/m ² but not more than 70 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560313	- Of man-made filaments: weighing more than 70 g/m ² but not more than 150 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560314	- Of man-made filaments: weighing more than 150 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560391	- Other: weighing not more than 25 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560392	- Other: weighing more than 25 g/m ² but not more than 70 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560393	- Other: weighing more than 70 g/m ² but not more than 150 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
560394	- Other: weighing more than 150 g/m ²	The good is manufactured through process of bonding, coating, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
560410	- Rubber thread and cord, textile covered	CC or RVC(40)
560490	- Other	CC or RVC(40)
560500	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal.	CC or RVC(40)

560600	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC or RVC(40)
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	
560721	- Of sisal or other textile fibres of the genus Agave: binder or baler twine	CC or RVC(40)
560729	- Of sisal or other textile fibres of the genus Agave: other	CC or RVC(40)
560741	- Of polyethylene or polypropylene: binder or baler twine	CC or RVC(40)
560749	- Of polyethylene or polypropylene: other	CC or RVC(40)
560750	- Of other synthetic fibres	CC or RVC(40)
560790	- Other	CC or RVC(40)
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:	
560811	- Of man-made textile materials: made up fishing nets	CC or RVC(40)
560819	- Of man-made textile materials: other	CC or RVC(40)
560890	- Other	CC or RVC(40)
560900	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.	CC or RVC(40)
57	CHAPTER 57 CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
5701	Carpets and other textile floor coverings, knotted, whether or not made up:	
570110	- Of wool or fine animal hair	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570190	- Of other textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5702	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:	

570210	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570220	- Floor coverings of coconut fibres (coir)	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570231	- Other, of pile construction, not made up: of wool or fine animal hair	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570232	- Other, of pile construction, not made up: of man-made textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570239	- Other, of pile construction, not made up: of other textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570241	- Other, of pile construction, made up: of wool or fine animal hair	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570242	- Other, of pile construction, made up: of man-made textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570249	- Other, of pile construction, made up: of other textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
570250	- Other, not of pile construction, not made up	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40).
570291	- Other, not of pile construction, made up: of wool or fine animal hair	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570292	- Other, not of pile construction, made up: of man-made textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570299	- Other, not of pile construction, made up: of other textile materials	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5703	Carpets and other textile floor coverings, tufted, whether or not made up:	

570310	- Of wool or fine animal hair	The good is manufactured through process of weaving, knitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570320	- Of nylon or other polyamides	The good is manufactured through process of weaving, knitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570330	- Of other man-made textile materials	The good is manufactured through process of weaving, knitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570390	- Of other textile materials	The good is manufactured through process of weaving, knitting, tufting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:	
570410	- Tiles, having a maximum surface area of 0.3 m2	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570490	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
570500	Other carpets and other textile floor coverings, whether or not made up.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
58	CHAPTER 58 SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:	
580110	- Of wool or fine animal hair	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580121	- Of cotton: uncut weft pile fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580122	- Of cotton: cut corduroy	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580123	- Of cotton: other weft pile fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580124	- Of cotton: warp pile fabrics, epingle (uncut)	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)

580125	- Of cotton: warp pile fabrics, cut	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580126	- Of cotton: chenille fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580131	- Of man-made fibres: uncut weft pile fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580132	- Of man-made fibres: cut corduroy	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580133	- Of man-made fibres: other weft pile fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580134	- Of man-made fibres: warp pile fabrics, epingle (uncut)	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580135	- Of man-made fibres: warp pile fabrics, cut	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580136	- Of man-made fibres: chenille fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580190	- Of other textile materials	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703:	
580211	- Terry towelling and similar woven terry fabrics, of cotton: unbleached	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580219	- Terry towelling and similar woven terry fabrics, of cotton: other	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580220	- Terry towelling and similar woven terry fabrics, of other textile materials	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580230	- Tufted textile fabrics	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580300	Gauze, other than narrow fabrics of heading 5806.	The good is manufactured through process of weaving from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006:	
580410	- Tulles and other net fabrics	The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580421	- Mechanically made lace: of man-made fibres	The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)

580429	- Mechanically made lace: of other textile materials	The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580430	- Hand-made lace	The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580500	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	The good is manufactured through process of netting from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	
580610	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580620	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580631	- Other woven fabrics: of cotton	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580632	- Other woven fabrics: of man-made fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580639	- Other woven fabrics: of other textile materials	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580640	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:	
580710	- Woven	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580790	- Other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:	
580810	- Braids in the piece	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
580890	- Other	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)

580900	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(45)
5810	Embroidery in the piece, in strips or in motifs:	
581010	- Embroidery without visible ground	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45)
581091	- Other embroidery: of cotton	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45)
581092	- Other embroidery: of man-made fibres	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45)
581099	- Other embroidery: of other textile materials	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45)
581100	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810.	The good is manufactured through process of weaving, dyeing, printing or finishing from polymer, fibers or yarns and incorporating embroidery in the territory of one or both of the Parties, or RVC(45)
59	CHAPTER 59 IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:	
590110	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590190	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	

590210	- Of nylon or other polyamides	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590220	- Of polyesters	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590290	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902:	
590310	- With poly(vinyl chloride)	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590320	- With polyurethane	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590390	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:	
590410	- Linoleum	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590490	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590500	Textile wall coverings.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5906	Rubberised textile fabrics, other than those of heading 5902:	
590610	- Adhesive tape of a width not exceeding 20 cm	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

590691	- Other: knitted or crocheted	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590699	- Other: other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590700	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590800	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.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
590900	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
591000	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.	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:	
591110	- 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)	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
591120	- Bolting cloth, whether or not made up	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
591131	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing less than 650 g/m ²	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
591132	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): weighing 650 g/m ² or more	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

591140	- Straining cloth of a kind used in oil presses or the like, including that of human hair	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
591190	- Other	The good is manufactured through process of weaving, knitting, bonding, coating, impregnation, covering or lamination from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
60	CHAPTER 60 KNITTED OR CROCHETED FABRICS	
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted:	
600110	- "Long pile" fabrics	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600121	- Looped pile fabrics: of cotton	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600122	- Looped pile fabrics: of man-made fibres	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600129	- Looped pile fabrics: of other textile materials	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600191	- Other: of cotton	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600192	- Other: of man-made fibres	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600199	- Other: of other textile materials	The good is manufactured through process of knitting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001:	
600240	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600290	- Other	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:	
600310	- Of wool or fine animal hair	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600320	- Of cotton	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600330	- Of synthetic fibres	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600340	- Of artificial fibres	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600390	- Other	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001:	
600410	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600490	- Other	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004:	

600521	- Of cotton: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600522	- Of cotton: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600523	- Of cotton: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600524	- Of cotton: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600531	- Of synthetic fibres: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600532	- Of synthetic fibres: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600533	- Of synthetic fibres: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600534	- Of synthetic fibres: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600541	- Of artificial fibres: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600542	- Of artificial fibres: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600543	- Of artificial fibres: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600544	- Of artificial fibres: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600590	- Other	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
6006	Other knitted or crocheted fabrics:	
600610	- Of wool or fine animal hair	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600621	- Of cotton: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600622	- Of cotton: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600623	- Of cotton: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600624	- Of cotton: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600631	- Of synthetic fibres: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600632	- Of synthetic fibres: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600633	- Of synthetic fibres: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600634	- Of synthetic fibres: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600641	- Of artificial fibres: unbleached or bleached	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600642	- Of artificial fibres: dyed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)

600643	- Of artificial fibres: of yarns of different colours	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600644	- Of artificial fibres: printed	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
600690	- Other	The good is manufactured through process of knitting, crocheting, dyeing, printing or finishing from polymer, fibers or yarns in the territory of one or both of the Parties, or RVC(40)
61	CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103:	
610120	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610130	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610190	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104:	
610210	- Of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610220	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610230	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610290	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
610310	- Suits	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610322	- Ensembles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610323	- Ensembles: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610329	- Ensembles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610331	- Jackets and blazers: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610332	- Jackets and blazers: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610333	- Jackets and blazers: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610339	- Jackets and blazers: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610341	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610342	- Trousers, bib and brace overalls, breeches and shorts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610343	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610349	-Trousers, bib and brace overalls, breeches and shorts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	
610413	- Suits: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610419	- Suits: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610422	- Ensembles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610423	- Ensembles: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610429	- Ensembles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610431	- Jackets and blazers: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610432	- Jackets and blazers: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610433	- Jackets and blazers: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610439	- Jackets and blazers: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
610441	- Dresses: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
610442	- Dresses: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610443	- Dresses: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610444	- Dresses: of artificial fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610449	- Dresses: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610451	- Skirts and divided skirts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610452	- Skirts and divided skirts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610453	- Skirts and divided skirts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610459	- Skirts and divided skirts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610461	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610462	- Trousers, bib and brace overalls, breeches and shorts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610463	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610469	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6105	Men's or boys' shirts, knitted or crocheted:	
610510	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610520	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610590	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	
610610	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610620	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610690	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
610711	- Underpants and briefs: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610712	- Underpants and briefs: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610719	- Underpants and briefs: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610721	- Nightshirts and pyjamas: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610722	- Nightshirts and pyjamas: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610729	- Nightshirts and pyjamas: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610791	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610799	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:	
610811	- Slips and petticoats: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

610819	- Slips and petticoats: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610821	- Briefs and panties: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610822	- Briefs and panties: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610829	- Briefs and panties: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610831	- Nightdresses and pyjamas: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610832	- Nightdresses and pyjamas: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610839	- Nightdresses and pyjamas: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610891	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610892	- Other: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610899	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6109	T-shirts, singlets and other vests, knitted or crocheted:	
610910	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
610990	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:	
611011	- Of wool or fine animal hair: of wool	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611012	- Of wool or fine animal hair: of Kashmir (cashmere) goats	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611019	- Of wool or fine animal hair: other	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611020	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611030	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611090	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6111	Babies' garments and clothing accessories, knitted or crocheted:	
611120	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611130	- Of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611190	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6112	Track suits, ski suits and swimwear, knitted or crocheted:	
611211	- Track suits: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611212	- Track suits: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

611219	- Track suits: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611220	- Ski suits	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611231	- Men's or boys' swimwear: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611239	- Men's or boys' swimwear: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611241	- Women's or girls' swimwear: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611249	- Women's or girls' swimwear: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611300	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907.	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6114	Other garments, knitted or crocheted:	
611420	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611430	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611490	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted:	
611510	- Graduated compression hosiery (for example, stockings for varicose veins)	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

611521	- Other panty hose and tights: of synthetic fibres, measuring per single yarn less than 67 decitex	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611522	- Other panty hose and tights: of synthetic fibres, measuring per single yarn 67 decitex or more	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611529	- Other panty hose and tights: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611530	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
611594	- Other: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
611595	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611596	- Other: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611599	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6116	Gloves, mittens and mitts, knitted or crocheted:	
611610	- Impregnated, coated or covered with plastics or rubber	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611691	- Other: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

611692	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611693	- Other: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611699	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:	
611710	- Shawls, scarves, mufflers, mantillas, veils and the like	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611780	- Other accessories	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
611790	- Parts	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
62	CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203:	
620111	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620112	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620113	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620119	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620191	- Other: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620192	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620193	- Other: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620199	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204:	
620211	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620212	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620213	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620219	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620291	- Other: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620292	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620293	- Other: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620299	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
620311	- Suits: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620312	- Suits: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620319	- Suits: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620322	- Ensembles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620323	- Ensembles: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620329	- Ensembles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620331	- Jackets and blazers: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620332	- Jackets and blazers: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620333	- Jackets and blazers: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620339	- Jackets and blazers: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620341	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620342	- Trousers, bib and brace overalls, breeches and shorts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620343	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620349	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	
620411	- Suits: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620412	- Suits: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620413	- Suits: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620419	- Suits: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620421	- Ensembles: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620422	- Ensembles: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620423	- Ensembles: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620429	- Ensembles: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620431	- Jackets and blazers: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620432	- Jackets and blazers: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620433	- Jackets and blazers: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620439	- Jackets and blazers: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620441	- Dresses: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620442	- Dresses: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620443	- Dresses: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
620444	- Dresses: of artificial fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620449	- Dresses: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620451	- Skirts and divided skirts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620452	- Skirts and divided skirts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620453	- Skirts and divided skirts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620459	- Skirts and divided skirts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620461	- Trousers, bib and brace overalls, breeches and shorts: of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620462	- Trousers, bib and brace overalls, breeches and shorts: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620463	- Trousers, bib and brace overalls, breeches and shorts: of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620469	- Trousers, bib and brace overalls, breeches and shorts: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6205	Men's or boys' shirts:	
620520	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620530	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620590	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6206	Women's or girls' blouses, shirts and shirt-blouses:	
620610	- Of silk or silk waste	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620620	- Of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

620630	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620640	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620690	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:	
620711	- Underpants and briefs: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620719	- Underpants and briefs: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620721	- Nightshirts and pyjamas: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620722	- Nightshirts and pyjamas: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620729	- Nightshirts and pyjamas: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620791	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620799	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:	

620811	- Slips and petticoats: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620819	- Slips and petticoats: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620821	- Nightdresses and pyjamas: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620822	- Nightdresses and pyjamas: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620829	- Nightdresses and pyjamas: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620891	- Other: of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620892	- Other: of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620899	- Other: of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6209	Babies' garments and clothing accessories:	
620920	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620930	- Of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
620990	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907:	

621010	- Of fabrics of heading 5602 or 5603	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621020	- Other garments, of the type described in subheadings 6201.11 to 6201.19	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621030	- Other garments, of the type described in subheadings 6202.11 to 6202.19	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621040	- Other men's or boys' garments	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621050	- Other women's or girls' garments	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6211	Track suits, ski suits and swimwear; other garments:	
621111	- Swimwear: men's or boys'	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621112	- Swimwear: women's or girls'	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621120	- Ski suits	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621132	- Other garments, men's or boys': of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621133	- Other garments, men's or boys': of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621139	- Other garments, men's or boys': of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621141	- Other garments, women's or girls': of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

621142	- Other garments, women's or girls': of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621143	- Other garments, women's or girls': of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621149	- Other garments, women's or girls': of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:	
621210	- Brassières	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621220	- Girdles and panty-girdles	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621230	- Corselettes	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621290	- Other	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6213	Handkerchiefs:	
621320	- Of cotton	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
621390	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6214	Shawls, scarves, mufflers, mantillas, veils and the like:	
621410	- Of silk or silk waste	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621420	- Of wool or fine animal hair	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

621430	- Of synthetic fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621440	- Of artificial fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621490	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6215	Ties, bow ties and cravats:	
621510	- Of silk or silk waste	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621520	- Of man-made fibres	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621590	- Of other textile materials	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621600	Gloves, mittens and mitts.	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
621710	- Accessories	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
621790	- Parts	The good is both cut or knit to shape and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
63	CHAPTER 63 OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6301	Blankets and travelling rugs:	

630110	- Electric blankets	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630120	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630130	- Blankets (other than electric blankets) and travelling rugs, of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630140	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630190	- Other blankets and travelling rugs	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6302	Bed linen, table linen, toilet linen and kitchen linen:	
630210	- Bed linen, knitted or crocheted	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630221	- Other bed linen, printed: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630222	- Other bed linen, printed: of man-made fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630229	- Other bed linen, printed: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630231	- Other bed linen: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630232	- Other bed linen: of man-made fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630239	- Other bed linen: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

630240	- Table linen, knitted or crocheted	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630251	- Other table linen: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630253	- Other table linen: of man-made fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630259	- Other table linen: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630260	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630291	- Other: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630293	- Other: of man-made fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630299	- Other: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:	
630312	- Knitted or crocheted: of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630319	- Knitted or crocheted: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630391	- Other: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630392	- Other: of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

630399	- Other: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6304	Other furnishing articles, excluding those of heading 9404:	
630411	- Bedspreads: knitted or crocheted	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630419	- Bedspreads: other	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630491	- Other: knitted or crocheted	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40).
630492	- Other: not knitted or crocheted, of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630493	- Other: not knitted or crocheted, of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630499	- Other: not knitted or crocheted, of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6305	Sacks and bags, of a kind used for the packing of goods:	
630510	- Of jute or of other textile bast fibres of heading 5303	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630520	- Of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630532	- Of man-made textile materials: flexible intermediate bulk containers	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630533	- Of man-made textile materials: other, of polyethylene or polypropylene strip or the like	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

630539	- Of man-made textile materials: other	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630590	- Of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
630612	- Tarpaulins, awnings and sunblinds: of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630619	- Tarpaulins, awnings and sunblinds: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630622	- Tents: of synthetic fibres	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630629	- Tents: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630630	- Sails	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630640	- Pneumatic mattresses	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630691	- Other: of cotton	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630699	- Other: of other textile materials	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6307	Other made up articles, including dress patterns:	
630710	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)

630720	- Life-jackets and life-belts	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630790	- Other	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630800	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.	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
630900	Worn clothing and other worn articles.	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:	
631010	- Sorted	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
631090	- Other	The good is both cut and sewn or assembled into a complete article and incorporating embroidery or embellishment or printing in the territory of one or both of the Parties, or RVC(40)
64	CHAPTER 64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:	
640110	- Footwear incorporating a protective metal toe-cap	CTH except from 6406 or RVC(40)
640192	- Other footwear: covering the ankle but not covering the knee	CTH except from 6406 or RVC(40)
640199	- Other footwear: other	CTH except from 6406 or RVC(40)
6402	Other footwear with outer soles and uppers of rubber or plastics:	
640212	- Sports footwear: ski-boots, cross-country ski footwear and snowboard boots	CTH except from 6406 or RVC(40)
640219	- Sports footwear: other	CTH except from 6406 or RVC(40)

640220	- Footwear with upper straps or thongs assembled to the sole by means of plugs	CTH except from 6406 or RVC(40)
640291	- Other footwear: covering the ankle	CTH except from 6406 or RVC(40)
640299	- Other footwear: other	CTH except from 6406 or RVC(40)
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:	
640312	- Sports footwear: ski-boots, cross-country ski footwear and snowboard boots	CTH except from 6406 or RVC(40)
640319	- Sports footwear: other	CTH except from 6406 or RVC(40)
640320	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	CTH except from 6406 or RVC(40)
640340	- Other footwear, incorporating a protective metal toe-cap	CTH except from 6406 or RVC(40)
640351	- Other footwear with outer soles of leather: covering the ankle	CTH except from 6406 or RVC(40)
640359	- Other footwear with outer soles of leather: other	CTH except from 6406 or RVC(40)
640391	- Other footwear: covering the ankle	CTH except from 6406 or RVC(40)
640399	- Other footwear: other	CTH except from 6406 or RVC(40)
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:	
640411	- Footwear with outer soles of rubber or plastics: sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	CTH except from 6406 or RVC(40)
640419	- Footwear with outer soles of rubber or plastics: other	CTH except from 6406 or RVC(40)
640420	- Footwear with outer soles of leather or composition leather	CTH except from 6406 or RVC(40)
6405	Other footwear:	
640510	- With uppers of leather or composition leather	CTH except from 6406 or RVC(40)
640520	- With uppers of textile materials	CTH except from 6406 or RVC(40)
640590	- Other	CTH except from 6406 or RVC(40)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	
640610	- Uppers and parts thereof, other than stiffeners	CTH or RVC(40)
640620	- Outer soles and heels, of rubber or plastics	CTH or RVC(40)
640691	- Other: of wood	CTH or RVC(40)
640699	- Other: of other materials	CTH or RVC(40)

65	CHAPTER 65 HEADGEAR AND PARTS THEREOF	
650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC or RVC(40)
650200	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC or RVC(40)
650400	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CC or RVC(40)
6505	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:	
650510	- Hair-nets	CC or RVC(40)
650590	- Other	CC or RVC(40)
6506	Other headgear, whether or not lined or trimmed:	
650610	- Safety headgear	CC or RVC(40)
650691	- Other: of rubber or of plastics	CC or RVC(40)
650699	- Other: of other materials	CC or RVC(40)
650700	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CC or RVC(40)
66	CHAPTER 66 UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	
660110	- Garden or similar umbrellas	CC or RVC(45)
660191	- Other: having a telescopic shaft	CC or RVC(45)
660199	- Other: other	CC or RVC(40)
660200	Walking-sticks, seat-sticks, whips, riding-crops, and the like.	CC or RVC(45)
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602:	
660320	- Umbrella frames, including frames mounted on shafts (sticks)	CC or RVC(40)
660390	- Other	CC or RVC(45)

67	CHAPTER 67 PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
670100	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes).	CC or RVC(45)
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	
670210	- Of plastics	CC or RVC(45)
670290	- Of other materials	CC or RVC(40)
670300	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.	CC or RVC(45)
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	
670411	- Of synthetic textile materials: complete wigs	CC or RVC(45)
670419	- Of synthetic textile materials: other	CC or RVC(45)
670420	- Of human hair	CC or RVC(45)
670490	- Of other materials	CC or RVC(45)
68	CHAPTER 68 ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
680100	Setts, curbstones and flagstones, of natural stone (except slate).	CC or RVC(40)
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):	
680210	- 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	CC or RVC(40)

680221	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: marble, travertine and alabaster	CC or RVC(40)
680223	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: granite	CC or RVC(40)
680229	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: other stone	CC or RVC(40)
680291	- Other: marble, travertine and alabaster	CC or RVC(40)
680292	- Other: other calcareous stone	CC or RVC(40)
680293	- Other: granite	CC or RVC(40)
680299	- Other: other stone	CC or RVC(40)
680300	Worked slate and articles of slate or of agglomerated slate.	CC or RVC(40)
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:	
680410	- Millstones and grindstones for milling, grinding or pulping	CC or RVC(40)
680421	- Other millstones, grindstones, grinding wheels and the like: of agglomerated synthetic or natural diamond	CC or RVC(40)
680422	- Other millstones, grindstones, grinding wheels and the like: of other agglomerated abrasives or of ceramics	CC or RVC(40)
680423	- Other millstones, grindstones, grinding wheels and the like: of natural stone	CC or RVC(40)
680430	- Hand sharpening or polishing stones	CC or RVC(40)
6805	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:	
680510	- On a base of woven textile fabric only	CTH or RVC(40)
680520	- On a base of paper or paperboard only	CTH or RVC(40)
680530	- On a base of other materials	CTH or RVC(40)

6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69:	
680610	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	CC or RVC(40)
680620	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	CC or RVC(40)
680690	- Other	CC or RVC(40)
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	
680710	- In rolls	CC or RVC(40)
680790	- Other	CC or RVC(40)
680800	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.	CC or RVC(40)
6809	Articles of plaster or of compositions based on plaster:	
680911	- Boards, sheets, panels, tiles and similar articles, not ornamented: faced or reinforced with paper or paperboard only	CC or RVC(40)
680919	- Boards, sheets, panels, tiles and similar articles, not ornamented: other	CC or RVC(40)
680990	- Other articles	CC or RVC(40)
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:	
681011	- Tiles, flagstones, bricks and similar articles: building blocks and bricks	CC or RVC(40)
681019	- Tiles, flagstones, bricks and similar articles: other	CC or RVC(40)
681091	- Other articles: prefabricated structural components for building or civil engineering	CC or RVC(40)
681099	- Other articles: other	CC or RVC(40)
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
681140	- Containing asbestos	CC or RVC(40)

681181	- Not containing asbestos: corrugated sheets	CC or RVC(40)
681182	- Not containing asbestos: other sheets, panels, tiles and similar articles	CC or RVC(40)
681183	- Not containing asbestos: tubes, pipes and tube or pipe fittings	CC or RVC(40)
681189	- Not containing asbestos: other articles	CC or RVC(40)
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813:	
681280	- Of crocidolite	CC or RVC(40)
681291	- Other: clothing, clothing accessories, footwear and headgear	CC or RVC(40)
681292	- Other: paper, millboard and felt	CC or RVC(40)
681293	- Other: compressed asbestos fibre jointing, in sheets or rolls	CC or RVC(40)
681299	- Other: other	CC or RVC(40)
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	
681320	- Containing asbestos	CC or RVC(40)
681381	- Not containing asbestos: brake linings and pads	CC or RVC(40)
681389	- Not containing asbestos: other	CC or RVC(40)
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	
681410	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	CC or RVC(40)
681490	- Other	CC or RVC(40)
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:	
681510	- Non-electrical articles of graphite or other carbon	CC or RVC(40)
681520	- Articles of peat	CC or RVC(40)
681591	- Other articles: containing magnesite, dolomite or chromite	CC or RVC(40)

681599	- Other articles: other	CC or RVC(40)
69	CHAPTER 69 CERAMIC PRODUCTS	
690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CC or RVC(40)
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	
690210	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	CC or RVC(40)
690220	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	CC or RVC(40)
690290	- Other	CC or RVC(40)
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	
690310	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	CC or RVC(40)
690320	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	CC or RVC(40)
690390	- Other	CC or RVC(40)
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	
690410	- Building bricks	CC or RVC(40)
690490	- Other	CC or RVC(40)
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	
690510	- Roofing tiles	CC or RVC(40)
690590	- Other	CC or RVC(40)
690600	Ceramic pipes, conduits, guttering and pipe fittings.	CC or RVC(40)
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:	

690710	- 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	CC or RVC(40)
690790	- Other	CC or RVC(40)
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:	
690810	- 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	CC or RVC(40)
690890	- Other	CC or RVC(40)
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:	
690911	- Ceramic wares for laboratory, chemical or other technical uses: of porcelain or china	CC or RVC(40)
690912	- Ceramic wares for laboratory, chemical or other technical uses: articles having a hardness equivalent to 9 or more on the Mohs scale	CC or RVC(40)
690919	- Ceramic wares for laboratory, chemical or other technical uses: other	CC or RVC(40)
690990	- Other	CC or RVC(40)
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	
691010	- Of porcelain or china	CC or RVC(40)
691090	- Other	CC or RVC(40)
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	
691110	- Tableware and kitchenware	CC or RVC(40)
691190	- Other	CC or RVC(40)
691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CC or RVC(40)
6913	Statuettes and other ornamental ceramic articles:	
691310	- Of porcelain or china	CC or RVC(40)

691390	- Other	CC or RVC(40)
6914	Other ceramic articles:	
691410	- Of porcelain or china	CC or RVC(40)
691490	- Other	CC or RVC(40)
70	CHAPTER 70 GLASS AND GLASSWARE	
700100	Cullet and other waste and scrap of glass; glass in the mass.	CTH or RVC(35)
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:	
700210	- Balls	CTH or RVC(40)
700220	- Rods	CTH or RVC(40)
700231	- Tubes: of fused quartz or other fused silica	CTH or RVC(40)
700232	- Tubes: of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	CTH or RVC(40)
700239	- Tubes: other	CTH or RVC(40)
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
700312	- Non-wired sheets: coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH or RVC(40)
700319	- Non-wired sheets: other	CTH or RVC(40)
700320	- Wired sheets	CTH or RVC(40)
700330	- Profiles	CTH or RVC(40)
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
700420	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH or RVC(40)
700490	- Other glass	CTH or RVC(40)
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	
700510	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	CTH or RVC(40)

700521	- Other non-wired glass: coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	CTH or RVC(40)
700529	- Other non-wired glass: other	CTH or RVC(40)
700530	- Wired glass	CTH or RVC(40)
700600	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH or RVC(40)
7007	Safety glass, consisting of toughened (tempered) or laminated glass:	
700711	- Toughened (tempered) safety glass: of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or RVC(40)
700719	- Toughened (tempered) safety glass: other	CTH or RVC(40)
700721	- Laminated safety glass: of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH or RVC(40)
700729	- Laminated safety glass: other	CTH or RVC(40)
700800	Multiple-walled insulating units of glass.	CTH or RVC(40)
7009	Glass mirrors, whether or not framed, including rear-view mirrors:	
700910	- Rear-view mirrors for vehicles:	CTH or RVC(40)
700991	- Other: unframed	CTH or RVC(40)
700992	- Other: framed	CTH or RVC(40)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:	
701010	- Ampoules	CTH or RVC(40)
701020	- Stoppers, lids and other closures	CTH or RVC(40)
701090	- Other	CTH or RVC(40)
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:	
701110	- For electric lighting	CTH or RVC(40)
701120	- For cathode-ray tubes	CTH or RVC(40)
701190	- Other	CTH or RVC(40)

7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018):	
701310	- Of glass-ceramics	CTH or RVC(40)
701322	- Drinking glasses other than of glass-ceramics: of lead crystal	CTH or RVC(40)
701328	- Drinking glasses other than of glass-ceramics: other	CTH or RVC(40)
701333	- Other drinking glasses, other than of glass ceramics: of lead crystal	CTH or RVC(40)
701337	- Other drinking glasses, other than of glass ceramics: other	CTH or RVC(40)
701341	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: of lead crystal	CTH or RVC(40)
701342	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	CTH or RVC(40)
701349	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: other	CTH or RVC(40)
701391	- Other glassware: of lead crystal	CTH or RVC(40)
701399	- Other glassware: other	CTH or RVC(40)
701400	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked.	CTH or RVC(40)
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:	
701510	- Glasses for corrective spectacles	CTH or RVC(40)
701590	- Other	CTH or RVC(40)

7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	
701610	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	CTH or RVC(40)
701690	- Other	CTH or RVC(40)
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	
701710	- Of fused quartz or other fused silica	CTH or RVC(40)
701720	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	CTH or RVC(40)
701790	- Other	CTH or RVC(40)
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	
701810	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CTH or RVC(40)
701820	- Glass microspheres not exceeding 1 mm in diameter	CTH or RVC(40)
701890	- Other	CTH or RVC(40)
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	
701911	- Slivers, rovings, yarn and chopped strands: chopped strands, of a length of not more than 50 mm	CTH or RVC(40)
701912	- Slivers, rovings, yarn and chopped strands: rovings	CTH or RVC(40)
701919	- Slivers, rovings, yarn and chopped strands: other	CTH or RVC(40)
701931	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: mats	CTH or RVC(40)

701932	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: thin sheets (voiles)	CTH or RVC(40)
701939	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: other	CTH or RVC(40)
701940	- Woven fabrics of rovings	CTH or RVC(40)
701951	- Other woven fabrics: of a width not exceeding 30 cm	CTH or RVC(40)
701952	- Other woven fabrics: of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	CTH or RVC(40)
701959	- Other woven fabrics: other	CTH or RVC(40)
701990	- Other	CTH or RVC(40)
702000	Other articles of glass.	CTH or RVC(40)
71	CHAPTER 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:	
710110	- Natural pearls	CC
710121	- Cultured pearls: unworked	CTSH or RVC(35)
710122	- Cultured pearls: worked	CTSH or RVC(35)
7102	Diamonds, whether or not worked, but not mounted or set:	
710210	- Unsorted	CC
710221	- Industrial: unworked or simply sawn, cleaved or bruted	CTSH or RVC(35)
710229	- Industrial: other	CTSH or RVC(35)
710231	- Non-industrial: unworked or simply sawn, cleaved or bruted	CTSH or RVC(35)
710239	- Non-industrial: other	CTSH or RVC(35)
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	
710310	- Unworked or simply sawn or roughly shaped	CC

710391	- Otherwise worked: rubies, sapphires and emeralds	CTSH or RVC(35)
710399	- Otherwise worked: other	CTSH or RVC(35)
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	
710410	- Piezo-electric quartz	CTSH or RVC(35)
710420	- Other, unworked or simply sawn or roughly shaped	CTSH or RVC(35)
710490	- Other	CTSH or RVC(35)
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	
710510	- Of diamonds	CTSH or RVC(35)
710590	- Other	CTSH or RVC(35)
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	
710610	- Powder	CC or RVC(35)
710691	- Other: unwrought	CTSH or RVC(35)
710692	- Other: semi-manufactured	CTSH or RVC(35)
710700	Base metals clad with silver, not further worked than semi-manufactured.	CC or RVC(35)
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	
710811	- Non-monetary: powder	CC or RVC(35)
710812	- Non-monetary: other unwrought forms	CTSH or RVC(35)
710813	- Non-monetary: other semi-manufactured forms	CTSH or RVC(35)
710820	- Monetary	CTSH or RVC(35)
710900	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CC or RVC(35)
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	
711011	- Platinum: unwrought or in powder form	CTSH or RVC(35)
711019	- Platinum: other	CTSH or RVC(35)
711021	- Palladium: unwrought or in powder form	CTSH or RVC(35)
711029	- Palladium: other	CTSH or RVC(35)

711031	- Rhodium: unwrought or in powder form	CTSH or RVC(35)
711039	- Rhodium: other	CTSH or RVC(35)
711041	- Iridium, osmium and ruthenium: unwrought or in powder form	CTSH or RVC(35)
711049	- Iridium, osmium and ruthenium: other	CTSH or RVC(35)
711100	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CC or RVC(35)
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:	
711230	- Ash containing precious metal or precious metal compounds	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
711291	- Other: of gold, including metal clad with gold but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
711292	- Other: of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
711299	- Other: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	
711311	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTSH or RVC(35)
711319	- Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTSH or RVC(35)
711320	- Of base metal clad with precious metal	CTSH or RVC(35)
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	
711411	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTSH or RVC(35)
711419	- Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTSH or RVC(35)
711420	- Of base metal clad with precious metal	CTSH or RVC(35)

7115	Other articles of precious metal or of metal clad with precious metal:	
711510	- Catalysts in the form of wire cloth or grill, of platinum	CTSH or RVC(35)
711590	- Other	CTSH or RVC(35)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
711610	- Of natural or cultured pearls	CTSH or RVC(35)
711620	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTSH or RVC(35)
7117	Imitation jewellery:	
711711	- Of base metal, whether or not plated with precious metal: cuff-links and studs	CTSH or RVC(35)
711719	- Of base metal, whether or not plated with precious metal: other	CTSH or RVC(35)
711790	- Other	CTSH or RVC(35)
7118	Coin:	
711810	- Coin (other than gold coin), not being legal tender	CTSH or RVC(35)
711890	- Other	CTSH or RVC(35)
72	CHAPTER 72 IRON AND STEEL	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	
720110	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	CTH or RVC(35)
720120	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	CTH or RVC(35)
720150	- Alloy pig iron; spiegeleisen	CTH or RVC(35)
7202	Ferro-alloys:	
720211	- Ferro-manganese: containing by weight more than 2 % of carbon	CTH or RVC(35)
720219	- Ferro-manganese: other	CTH or RVC(35)
720221	- Ferro-silicon: containing by weight more than 55 % of silicon	CTH or RVC(35)
720229	- Ferro-silicon: other	CTH or RVC(35)
720230	- Ferro-silico-manganese	CTH or RVC(35)
720241	- Ferro-chromium: ferro-chromium: containing by weight more than 4 % of carbon	CTH or RVC(35)
720249	- Ferro-chromium: ferro-chromium: other	CTH or RVC(35)
720250	- Ferro-silico-chromium	CTH or RVC(35)

720260	- Ferro-nickel	CTH or RVC(35)
720270	- Ferro-molybdenum	CTH or RVC(35)
720280	- Ferro-tungsten and ferro-silico-tungsten	CTH or RVC(35)
720291	- Other: ferro-titanium and ferro-silico-titanium	CTH or RVC(35)
720292	- Other: ferro-vanadium	CTH or RVC(35)
720293	- Other: ferro-niobium	CTH or RVC(35)
720299	- Other: other	CTH or RVC(35)
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms:	
720310	- Ferrous products obtained by direct reduction of iron ore	CTH or RVC(35)
720390	- Other	CTH or RVC(35)
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:	
720410	- Waste and scrap of cast iron	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720421	- Waste and scrap of alloy steel: of stainless steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720429	- Waste and scrap of alloy steel: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720430	- Waste and scrap of tinned iron or steel	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720441	- Other waste and scrap: turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720449	- Other waste and scrap: other	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
720450	- Remelting scrap ingots	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	
720510	- Granules	CTH or RVC(35)
720521	- Powders: of alloy steel	CTH or RVC(35)
720529	- Powders: other	CTH or RVC(35)
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203):	

720610	- Ingots	CTH or RVC(35)
720690	- Other	CTH or RVC(35)
7207	Semi-finished products of iron or non-alloy steel:	
720711	- Containing by weight less than 0.25 % of carbon: of rectangular (including square) cross-section, the width measuring less than twice the thickness	CTH or RVC(35)
720712	- Containing by weight less than 0.25 % of carbon: other, of rectangular (other than square) cross-section	CTH or RVC(35)
720719	- Containing by weight less than 0.25 % of carbon: other	CTH or RVC(35)
720720	- Containing by weight 0.25 % or more of carbon	CTH or RVC(35)
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	
720810	- In coils, not further worked than hot-rolled, with patterns in	CTH or RVC(35)
720825	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 4.75 mm or more	CTH or RVC(35)
720826	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(35)
720827	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of less than 3 mm	CTH or RVC(35)
720836	- Other, in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm	CTH or RVC(35)
720837	- Other, in coils, not further worked than hot-rolled: other, in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(35)
720838	- Other, in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(35)
720839	- Other, in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	CTH or RVC(35)
720840	- Not in coils, not further worked than hot-rolled, with patterns in relief	CTH or RVC(35)
720851	- Other, not in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm	CTH or RVC(35)
720852	- Other, not in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(35)
720853	- Other, not in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(35)
720854	- Other, not in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	CTH or RVC(35)

720890	- Other	CTH or RVC(35)
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:	
720915	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	CTH or RVC(35)
720916	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	CTH or RVC(35)
720917	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH or RVC(35)
720918	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	CTH or RVC(35)
720925	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	CTH or RVC(35)
720926	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	CTH or RVC(35)
720927	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH or RVC(35)
720928	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	CTH or RVC(35)
720990	- Other	CTH or RVC(35)
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	
721011	- Plated or coated with tin: of a thickness of 0.5 mm or more	CTH or RVC(35)
721012	- Plated or coated with tin: of a thickness of less than 0.5 mm	CTH or RVC(35)
721020	- Plated or coated with lead, including terne-plate	CTH or RVC(35)
721030	- Electrolytically plated or coated with zinc	CTH or RVC(35)
721041	- Otherwise plated or coated with zinc: corrugated	CTH or RVC(35)
721049	- Otherwise plated or coated with zinc: other	CTH or RVC(35)
721050	- Plated or coated with chromium oxides or with chromium and chromium oxides	CTH or RVC(35)
721061	-Plated or coated with aluminium: plated or coated with aluminium-zinc alloys	CTH or RVC(35)
721069	-Plated or coated with aluminium: other	CTH or RVC(35)
721070	-Painted, varnished or coated with plastics	CTH or RVC(35)
721090	-Other	CTH or RVC(35)

7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:	
721113	- Not further worked than hot-rolled: rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	CTH or RVC(35)
721114	- Not further worked than hot-rolled: other, of a thickness of 4.75 mm or more	CTH or RVC(35)
721119	- Not further worked than hot-rolled: other	CTH or RVC(35)
721123	- Not further worked than cold-rolled (cold-reduced): containing by weight less than 0.25 % of carbon	CTH or RVC(35)
721129	- Not further worked than cold-rolled (cold-reduced): other	CTH or RVC(35)
721190	- Other	CTH or RVC(35)
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:	
721210	- Plated or coated with tin	CTH or RVC(35)
721220	- Electrolytically plated or coated with zinc	CTH or RVC(35)
721230	- Otherwise plated or coated with zinc	CTH or RVC(35)
721240	- Painted, varnished or coated with plastics	CTH or RVC(35)
721250	- Otherwise plated or coated	CTH or RVC(35)
721260	- Clad	CTH or RVC(35)
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:	
721310	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	CTH or RVC(35)
721320	- Other, of free-cutting steel	CTH or RVC(35)
721391	- Other: of circular cross-section measuring less than 14 mm in diameter	CTH or RVC(35)
721399	- Other: other	CTH or RVC(35)
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	
721410	- Forged	CTH or RVC(35)
721420	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH or RVC(35)
721430	- Other, of free-cutting steel	CTH or RVC(35)
721491	- Other: of rectangular (other than square) cross-section	CTH or RVC(35)
721499	- Other: other	CTH or RVC(35)

7215	Other bars and rods of iron or non-alloy steel:	
721510	- Of free-cutting steel, not further worked than cold-formed or cold-finished	CTH or RVC(35)
721550	- Other, not further worked than cold-formed or cold-finished	CTH or RVC(35)
721590	- Other	CTH or RVC(35)
7216	Angles, shapes and sections of iron or non-alloy steel:	
721610	- 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(35)
721621	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: L sections	CTH or RVC(35)
721622	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: T sections	CTH or RVC(35)
721631	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: U sections	CTH or RVC(35)
721632	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: I sections	CTH or RVC(35)
721633	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more: H sections	CTH or RVC(35)
721640	- 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(35)
721650	- Other angles, shapes and sections, not further worked that hot-rolled, hot-drawn or extruded	CTH or RVC(35)
721661	- Angles, shapes and sections, not further worked than cold-formed or cold-finished: obtained from flat-rolled products	CTH or RVC(35)
721669	- Angles, shapes and sections, not further worked than cold-formed or cold-finished: other	CTH or RVC(35)
721691	- Other: cold-formed or cold-finished from flat-rolled products	CTH or RVC(35)
721699	- Other: other	CTH or RVC(35)
7217	Wire of iron or non-alloy steel:	
721710	- Not plated or coated, whether or not polished	CTH or RVC(35)
721720	- Plated or coated with zinc	CTH or RVC(35)
721730	- Plated or coated with other base metals	CTH or RVC(35)
721790	- Other	CTH or RVC(35)
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	
721810	- Ingots and other primary forms	CTH or RVC(35)
721891	- Other: of rectangular (other than square) cross-section	CTH or RVC(35)

721899	- Other: other	CTH or RVC(35)
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	
721911	- Not further worked than hot-rolled, in coils: of a thickness exceeding 10 mm	CTH or RVC(35)
721912	- Not further worked than hot-rolled, in coils: of a thickness of 4.75 mm or more but not exceeding 10mm	CTH or RVC(35)
721913	- Not further worked than hot-rolled, in coils: of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(35)
721914	- Not further worked than hot-rolled, in coils: of a thickness of less than 3 mm	CTH or RVC(35)
721921	- Not further worked than hot-rolled, not in coils: of a thickness exceeding 10 mm	CTH or RVC(35)
721922	- Not further worked than hot-rolled, not in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH or RVC(35)
721923	- Not further worked than hot-rolled, not in coils: of a thickness of 3 mm or more but less than 4.75 mm	CTH or RVC(35)
721924	- Not further worked than hot-rolled, not in coils: of a thickness of less than 3 mm	CTH or RVC(35)
721931	- Not further worked than cold-rolled (cold-reduced): of a thickness of 4.75 mm or more	CTSH or RVC(35)
721932	- Not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more but less than 4.75 mm	CTSH or RVC(35)
721933	- Not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	CTSH or RVC(35)
721934	- Not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	CTSH or RVC(35)
721935	- Not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	CTSH or RVC(35)
721990	- Other	CTSH or RVC(35)
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:	
722011	- Not further worked than hot-rolled: of a thickness of 4.75 mm or more	CTH or RVC(35)
722012	- Not further worked than hot-rolled: of a thickness of less than 4.75 mm	CTH or RVC(35)
722020	- Not further worked than cold-rolled (cold-reduced)	CTH or RVC(35)
722090	- Other	CTH or RVC(35)

722100	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH or RVC(35)
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	
722211	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: of circular cross-section	CTH or RVC(35)
722219	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: other	CTH or RVC(35)
722220	- Bars and rods, not further worked than cold-formed or cold-finished	CTH or RVC(35)
722230	- Other bars and rods	CTH or RVC(35)
722240	- Angles, shapes and sections	CTH or RVC(35)
722300	Wire of stainless steel.	CTH or RVC(35)
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:	
722410	- Ingots and other primary forms	CTH or RVC(35)
722490	- Other	CTH or RVC(35)
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	
722511	- Of silicon-electrical steel: grain-oriented	CTH or RVC(35)
722519	- Of silicon-electrical steel: other	CTH or RVC(35)
722530	- Other, not further worked than hot-rolled, in coils	CTH or RVC(35)
722540	- Other, not further worked than hot-rolled, not in coils	CTH or RVC(35)
722550	- Other, not further worked than cold-rolled (cold-reduced)	CTH or RVC(35)
722591	- Other: electrolytically plated or coated with zinc	CTH or RVC(35)
722592	- Other: otherwise plated or coated with zinc	CTH or RVC(35)
722599	- Other: other	CTH or RVC(35)
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	
722611	- Of silicon-electrical steel: grain-oriented	CTH or RVC(35)
722619	- Of silicon-electrical steel: other	CTH or RVC(35)
722620	- Of high speed steel	CTH or RVC(35)
722691	- Other: not further worked than hot-rolled	CTH or RVC(35)
722692	- Other: not further worked than cold-rolled (cold-reduced)	CTH or RVC(35)
722699	- Other	CTH or RVC(35)

7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	
722710	- Of high speed steel	CTH or RVC(35)
722720	- Of silico-manganese steel	CTH or RVC(35)
722790	- Other	CTH or RVC(35)
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	
722810	- Bars and rods, of high speed steel	CTH or RVC(35)
722820	- Bars and rods, of silico-manganese steel	CTH or RVC(35)
722830	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	CTH or RVC(35)
722840	- Other bars and rods, not further worked than forged	CTH or RVC(35)
722850	- Other bars and rods, not further worked than cold-formed or cold-finished	CTH or RVC(35)
722860	- Other bars and rods	CTH or RVC(35)
722870	- Angles, shapes and sections	CTH or RVC(35)
722880	- Hollow drill bars and rods	CTH or RVC(35)
7229	Wire of other alloy steel:	
722920	- Of silico-manganese steel	CTH or RVC(35)
722990	- Other	CTH or RVC(35)
73	CHAPTER 73 ARTICLES OF IRON OR STEEL	
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	
730110	- Sheet piling	CTH or RVC(35)
730120	- Angles, shapes and sections	CTH or RVC(35)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	
730210	- Rails	CTH or RVC(35)

730230	- Switch blades, crossing frogs, point rods and other crossing pieces	CTH or RVC(40)
730240	- Fish-plates and sole plates	CTH or RVC(35)
730290	- Other	CTH or RVC(35)
730300	Tubes, pipes and hollow profiles, of cast iron.	CTH or RVC(35)
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	
730411	- Line pipe of a kind used for oil or gas pipelines: of stainless steel	CTH or RVC(35)
730419	- Line pipe of a kind used for oil or gas pipelines: other	CTH or RVC(35)
730422	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: drill pipes of stainless steel	CTH or RVC(35)
730423	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other drill pipe	CTH or RVC(35)
730424	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other, of stainless steel	CTH or RVC(35)
730429	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: other	CTH or RVC(35)
730431	- Other, of circular cross-section, of iron or non-alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(35)
730439	- Other, of circular cross-section, of iron or non-alloy steel: other	CTH or RVC(35)
730441	- Other, of circular cross-section, of stainless steel: cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(35)
730449	- Other, of circular cross-section, of stainless steel: other	CTH or RVC(35)
730451	- Other, of circular cross-section, of other alloy steel: cold-drawn or cold-rolled (cold-reduced)	CTH or RVC(35)
730459	- Other, of circular cross-section, of other alloy steel: other	CTH or RVC(35)
730490	- Other	CTH or RVC(35)
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	
730511	- Line pipe of a kind used for oil or gas pipelines: longitudinally submerged arc welded	CTH or RVC(35)
730512	- Line pipe of a kind used for oil or gas pipelines: other, longitudinally welded	CTH or RVC(35)
730519	- Line pipe of a kind used for oil or gas pipelines: other	CTH or RVC(35)

730520	- Casing of a kind used in drilling for oil or gas	CTH or RVC(35)
730531	- Other, welded: longitudinally welded	CTH or RVC(35)
730539	- Other, welded: other	CTH or RVC(35)
730590	- Other	CTH or RVC(35)
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	
730611	- Line pipe of a kind used for oil or gas pipelines: welded, of stainless steel	CTH or RVC(35)
730619	- Line pipe of a kind used for oil or gas pipelines: other	CTH or RVC(35)
730621	- Casing and tubing of a kind used in drilling for oil or gas: welded, of stainless steel	CTH or RVC(35)
730629	- Casing and tubing of a kind used in drilling for oil or gas: other	CTH or RVC(35)
730630	- Other, welded, of circular cross-section, of iron or non-alloy steel	CTH or RVC(35)
730640	- Other, welded, of circular crocc-section, of stainless steel	CTH or RVC(35)
730650	- Other, welded, of circular cross-section, of other alloy steel	CTH or RVC(35)
730661	- Other, welded, of non-circular cross-section: of square or rectangular cross-section	CTH or RVC(35)
730669	- Other, welded, of non-circular cross-section: of other non-circular cross-section	CTH or RVC(35)
730690	- Other	CTH or RVC(35)
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	
730711	- Cast fittings: of non-malleable cast iron	CTH or RVC(40)
730719	- Cast fittings: other	CTH or RVC(40)
730721	- Other, of stainless steel: flanges	CTH or RVC(40)
730722	- Other, of stainless steel: threaded elbows, bends and sleeves	CTH or RVC(40)
730723	- Other, of stainless steel: butt welding fittings	CTH or RVC(40)
730729	- Other, of stainless steel: other	CTH or RVC(40)
730791	- Other: flanges	CTH or RVC(40)
730792	- Other: threaded elbows, bends and sleeves	CTH or RVC(40)
730793	- Other: butt welding fittings	CTH or RVC(40)
730799	- Other: other	CTH or RVC(40)

7308	Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	
730810	- Bridges and bridge-sections	CTH or RVC(40)
730820	- Towers and lattice masts	CTH or RVC(40)
730830	- Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
730840	- Equipment for scaffolding, shuttering, propping or pit-propping	CTH or RVC(40)
730890	- Other	CTH or RVC(40)
730900	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)
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
731010	- Of a capacity of 50 l or more	CTH or RVC(40)
731021	- Of a capacity of less than 50 l: cans which are to be closed by soldering or crimping	CTH or RVC(40)
731029	- Of a capacity of less than 50 l: other	CTH or RVC(40)
731100	Containers for compressed or liquefied gas, of iron or steel.	CTH or RVC(40)
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	
731210	- Stranded wire, ropes and cables	CTH or RVC(40)
731290	- Other	CTH or RVC(40)
731300	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)
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	

731412	- Woven cloth: endless bands for machinery, of stainless steel	CTH or RVC(40)
731414	- Woven cloth: other woven cloth, of stainless steel	CTH or RVC(40)
731419	- Woven cloth: other	CTH or RVC(40)
731420	- 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	CTH or RVC(40)
731431	- Other grill, netting and fencing, welded at the intersection: plated or coated with zinc	CTH or RVC(40)
731439	- Other grill, netting and fencing, welded at the intersection: other	CTH or RVC(40)
731441	- Other cloth, grill, netting and fencing: plated or coated with zinc	CTH or RVC(40)
731442	- Other cloth, grill, netting and fencing: coated with plastics	CTH or RVC(40)
731449	- Other cloth, grill, netting and fencing: other	CTH or RVC(40)
731450	- Expanded metal	CTH or RVC(40)
7315	Chain and parts thereof, of iron or steel:	
731511	- Articulated link chain and parts thereof: roller chain	CTH or RVC(40)
731512	- Articulated link chain and parts thereof: other chain	CTH or RVC(40)
731519	- Articulated link chain and parts thereof: parts	CTH or RVC(40)
731520	- Skid chain	CTH or RVC(40)
731581	- Other chain: stud-link	CTH or RVC(40)
731582	- Other chain: other, welded link	CTH or RVC(40)
731589	- Other chain: other	CTH or RVC(40)
731590	- Other parts	CTH or RVC(40)
731600	Anchors, grapnels and parts thereof, of iron or steel.	CTH or RVC(40)
731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH or RVC(40)
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	
731811	- Threaded articles: coach screws	CTH or RVC(45)
731812	- Threaded articles: other wood screws	CTH or RVC(45)
731813	- Threaded articles: screw hooks and screw rings	CTH or RVC(45)
731814	- Threaded articles: self-tapping screws	CTH or RVC(45)
731815	- Threaded articles: other screws and bolts, whether or not with their nuts or washers	CTH or RVC(45)

731816	- Threaded articles: nuts	CTH or RVC(45)
731819	- Threaded articles: other	CTH or RVC(45)
731821	- Non-threaded articles: spring washers and other lock washers	CTH or RVC(45)
731822	- Non-threaded articles: other washers	CTH or RVC(45)
731823	- Non-threaded articles: rivets	CTH or RVC(45)
731824	- Non-threaded articles: cotters and cotter-pins	CTH or RVC(45)
731829	- Non-threaded articles: other	CTH or RVC(45)
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:	
731920	- Safety pins	CTH or RVC(40)
731930	- Other pins	CTH or RVC(40)
731990	- Other	CTH or RVC(40)
7320	Springs and leaves for springs, of iron or steel:	
732010	- Leaf-springs and leaves therefor	CTH or RVC(40)
732020	- Helical springs	CTH or RVC(40)
732090	- Other	CTH or RVC(40)
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	
732111	- Cooking appliances and plate warmers: for gas fuel or for both gas and other fuels	CTH or RVC(40)
732112	- Cooking appliances and plate warmers: for liquid fuel	CTH or RVC(40)
732119	- Cooking appliances and plate warmers: other, including appliances for solid fuel	CTH or RVC(40)
732181	- Other appliances: for gas fuel or for both gas and other fuels	CTH or RVC(40)
732182	- Other appliances: for liquid fuel	CTH or RVC(40)
732189	- Other appliances: other, including appliances for solid fuel	CTH or RVC(40)
732190	- Parts	CTH or RVC(40)

7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:	
732211	- Radiators and parts thereof: of cast iron	CTH or RVC(40)
732219	- Radiators and parts thereof: other	CTH or RVC(40)
732290	- Other	CTH or RVC(40)
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	
732310	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	CTH or RVC(40)
732391	- Other: of cast iron, not enamelled	CTH or RVC(40)
732392	- Other: of cast iron, enamelled	CTH or RVC(40)
732393	- Other: of stainless steel	CTH or RVC(40)
732394	- Other: of iron (other than cast iron) or steel, enamelled	CTH or RVC(40)
732399	- Other: other	CTH or RVC(40)
7324	Sanitary ware and parts thereof, of iron or steel:	
732410	- Sinks and wash basins, of stainless steel	CTH or RVC(40)
732421	- Baths: of cast iron, whether or not enamelled	CTH or RVC(40)
732429	- Baths: other	CTH or RVC(40)
732490	- Other, including parts	CTH or RVC(40)
7325	Other cast articles of iron or steel:	
732510	- Of non-malleable cast iron	CTH or RVC(40)
732591	- Other: grinding balls and similar articles for mills	CTH or RVC(40)
732599	- Other: other	CTH or RVC(40)
7326	Other articles of iron or steel:	
732611	- Forged or stamped, but not further worked: grinding balls and similar articles for mills	CTH or RVC(40)
732619	- Forged or stamped, but not further worked: other	CTH or RVC(40)
732620	- Articles of iron or steel wire	CTH or RVC(40)
732690	- Other	CTH or RVC(40)

74	CHAPTER 74 COPPER AND ARTICLES THEREOF	
740100	Copper mattes; cement copper (precipitated copper).	CTH or RVC(35)
740200	Unrefined copper; copper anodes for electrolytic refining.	CTH or RVC(35)
7403	Refined copper and copper alloys, unwrought:	
740311	- Refined copper: cathodes and sections of cathodes	CTH or RVC(35)
740312	- Refined copper: wire-bars	CTH or RVC(35)
740313	- Refined copper: billets	CTH or RVC(35)
740319	- Refined copper: other	CTH or RVC(35)
740321	- Copper alloys: copper-zinc base alloys (brass)	CTH or RVC(35)
740322	- Copper alloys: copper-tin base alloys (bronze)	CTH or RVC(35)
740329	- Copper alloys: other copper alloys (other than master alloys of heading 7405.00)	CTH or RVC(35)
740400	Copper waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
740500	Master alloys of copper.	CTH or RVC(35)
7406	Copper powders and flakes:	
740610	- Powders of non-lamellar structure	CTH or RVC(35)
740620	- Powders of lamellar structure; flakes	CTH or RVC(35)
7407	Copper bars, rods and profiles:	
740710	- Of refined copper	CTH or RVC(40)
740721	- Of copper alloys: of copper-zinc base alloys (brass)	CTH or RVC(40)
740729	- Of copper alloys: other	CTH or RVC(40)
7408	Copper wire:	
740811	- Of refined copper: of which the maximum cross-sectional dimension exceeds 6 mm	CTH or RVC(40)
740819	- Of refined copper: other	CTH or RVC(40)
740821	- Of copper alloys: of copper-zinc base alloys (brass)	CTH or RVC(40)
740822	- Of copper alloys: of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or RVC(40)
740829	- Of copper alloys: other	CTH or RVC(40)
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	
740911	- Of refined copper: in coils	CTH or RVC(40)
740919	- Of refined copper: other	CTH or RVC(40)
740921	- Of copper-zinc base alloys (brass): in coils	CTH or RVC(40)

740929	- Of copper-zinc base alloys (brass): other	CTH or RVC(40)
740931	- Of copper-tin base alloys (bronze): in coils	CTH or RVC(40)
740939	- Of copper-tin base alloys (bronze): other	CTH or RVC(40)
740940	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH or RVC(40)
740990	- Of other copper alloys	CTH or RVC(40)
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:	
741011	- Not backed: of refined copper	CTH or RVC(40)
741012	- Not backed: of copper alloys	CTH or RVC(40)
741021	- Backed: of refined copper	CTH or RVC(40)
741022	- Backed: of copper alloys	CTH or RVC(40)
7411	Copper tubes and pipes:	
741110	- Of refined copper	CTH or RVC(40)
741121	- Of copper alloys: of copper-zinc base alloys (brass)	CTH or RVC(40)
741122	- Of copper alloys: of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	CTH or RVC(40)
741129	- Of copper alloys: other	CTH or RVC(40)
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	
741210	- Of refined copper	CTH or RVC(40)
741220	- Of copper alloys	CTH or RVC(40)
741300	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH or RVC(40)
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	
741510	- Nails and tacks, drawing pins, staples and similar articles	CTH or RVC(40)
741521	- Other articles, not threaded: washers (including spring washers)	CTH or RVC(40)
741529	- Other articles, not threaded: other	CTH or RVC(40)
741533	- Other threaded articles: screws; bolts and nuts	CTH or RVC(40)

741539	- Other threaded articles: other	CTH or RVC(40)
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	
741811	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: pot scourers and scouring or polishing pads, gloves and the like	CTH or RVC(40)
741819	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: other	CTH or RVC(40)
741820	- Sanitary ware and parts thereof	CTH or RVC(40)
7419	Other articles of copper:	
741910	- Chain and parts thereof	CTH or RVC(40)
741991	- Other: cast, moulded, stamped or forged, but not further worked	CTH or RVC(40)
741999	- Other: other	CTH or RVC(40)
75	CHAPTER 75 NICKEL AND ARTICLES THEREOF	
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	
750110	- Nickel mattes	CTH or RVC(35)
750120	- Nickel oxide sinters and other intermediate products of nickel metallurgy	CTH or RVC(35)
7502	Unwrought nickel:	
750210	- Nickel, not alloyed	CTH or RVC(35)
750220	- Nickel alloys	CTH or RVC(35)
750300	Nickel waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
750400	Nickel powders and flakes.	CTH or RVC(35)
7505	Nickel bars, rods, profiles and wire:	
750511	- Bars, rods and profiles: of nickel, not alloyed	CTH or RVC(35)
750512	- Bars, rods and profiles: of nickel alloys	CTH or RVC(35)
750521	- Wire: of nickel, not alloyed	CTH or RVC(35)
750522	- Wire: of nickel alloys	CTH or RVC(35)
7506	Nickel plates, sheets, strip and foil:	

750610	- Of nickel, not alloyed	CTH or RVC(35)
750620	- Of nickel alloys	CTH or RVC(35)
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	
750711	- Tubes and pipes: of nickel, not alloyed	CTH or RVC(35)
750712	- Tubes and pipes: of nickel alloys	CTH or RVC(35)
750720	- Tube or pipe fittings	CTSH or RVC(35)
7508	Other articles of nickel:	
750810	- Cloth, grill and netting, of nickel wire	CTH or RVC(40)
750890	- Other	CTH or RVC(40)
76	CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF	
7601	Unwrought aluminium:	
760110	- Aluminium, not alloyed	CTH or RVC(35)
760120	- Aluminium alloys	CTH or RVC(35)
760200	Aluminium waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7603	Aluminium powders and flakes:	
760310	- Powders of non-lamellar structure	CTH or RVC(35)
760320	- Powders of lamellar structure; flakes	CTH or RVC(35)
7604	Aluminium bars, rods and profiles:	
760410	- Of aluminium, not alloyed	CTH or RVC(40)
760421	- Of aluminium alloys: hollow profiles	CTH or RVC(40)
760429	- Of aluminium alloys: other	CTH or RVC(40)
7605	Aluminium wire:	
760511	- Of aluminium, not alloyed: of which the maximum cross-sectional dimension exceeds 7 mm	CTH or RVC(40)
760519	- Of aluminium, not alloyed: other	CTH or RVC(35)
760521	- Of aluminium alloys: of which the maximum cross-sectional dimension exceeds 7 mm	CTH or RVC(40)
760529	- Of aluminium alloys: other	CTH or RVC(35)
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	
760611	- Rectangular (including square): of aluminium, not alloyed	CTH or RVC(40)
760612	- Rectangular (including square): of aluminium alloys	CTH or RVC(40)
760691	- Other: of aluminium, not alloyed	CTH or RVC(40)

760692	- Other: of aluminium alloys	CTH or RVC(40)
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	
760711	- Not backed: rolled but not further worked	CTH or RVC(40)
760719	- Not backed: other	CTH or RVC(40)
760720	- Backed	CTH or RVC(40)
7608	Aluminium tubes and pipes:	
760810	- Of aluminium, not alloyed	CTH or RVC(40)
760820	- Of aluminium alloys	CTH or RVC(40)
760900	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH or RVC(40)
7610	Aluminium structures (excluding prefabricated buildings of heading 9406.00) 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:	
761010	- Doors, windows and their frames and thresholds for doors	CTH or RVC(40)
761090	- Other	CTH or RVC(40)
761100	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)
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
761210	- Collapsible tubular containers	CTH or RVC(40)
761290	- Other	CTH or RVC(40)
761300	Aluminium containers for compressed or liquefied gas.	CTH or RVC(40)

7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	
761410	- With steel core	CTH or RVC(40)
761490	- Other	CTH or RVC(40)
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	
761511	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: pot scourers and scouring or polishing pads, gloves and the like	CTH or RVC(35)
761519	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: other	CTH or RVC(40)
761520	- Sanitary ware and parts thereof	CTH or RVC(35)
7616	Other articles of aluminium:	
761610	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	CTH or RVC(40)
761691	- Other: cloth, grill, netting and fencing, of aluminium wire	CTH or RVC(40)
761699	- Other: other	CTH or RVC(40)
78	CHAPTER 78 LEAD AND ARTICLES THEREOF	
7801	Unwrought lead:	
780110	- Refined lead	CTH or RVC(35)
780191	- Other: containing by weight antimony as the principal other element	CTH or RVC(35)
780199	- Other: other	CTH or RVC(35)
780200	Lead waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7804	Lead plates, sheets, strip and foil; lead powders and flakes:	
780411	- Plates, sheets, strip and foil: sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH or RVC(40)
780419	- Plates, sheets, strip and foil: other	CTH or RVC(40)
780420	- Powders and flakes	CTH or RVC(35)

780600	Other articles of lead.	CTH
79	CHAPTER 79 ZINC AND ARTICLES THEREOF	
7901	Unwrought zinc:	
790111	- Zinc, not alloyed: containing by weight 99.99 % or more of zinc	CTH or RVC(35)
790112	- Zinc, not alloyed: containing by weight less than 99.99 % of zinc	CTH or RVC(35)
790120	- Zinc alloys	CTH or RVC(35)
790200	Zinc waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
7903	Zinc dust, powders and flakes:	
790310	- Zinc dust	CTH
790390	- Other	CTH
790400	Zinc bars, rods, profiles and wire.	CTH
790500	Zinc plates, sheets, strip and foil.	CTH
790700	Other articles of zinc.	CTH
80	CHAPTER 80 TIN AND ARTICLES THEREOF	
8001	Unwrought tin:	
800110	- Tin, not alloyed	CTH or RVC(35)
800120	- Tin alloys	CTH or RVC(35)
800200	Tin waste and scrap.	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
800300	Tin bars, rods, profiles and wire.	CTH
800700	Other articles of tin.	CTH
81	CHAPTER 81 OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:	
810110	- Powders	CTSH or RVC(35)
810194	- Other: unwrought tungsten, including bars and rods obtained simply by sintering	CTSH or RVC(35)
810196	- Other: wire	CTSH or RVC(35)
810197	- Other: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810199	- Other: other	CTSH or RVC(35)

8102	Molybdenum and articles thereof, including waste and scrap:	
810210	- Powders	CTSH or RVC(35)
810294	- Other: unwrought molybdenum, including bars and rods obtained simply by sintering	CTSH or RVC(35)
810295	- Other: bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH or RVC(35)
810296	- Other: wire	CTSH or RVC(35)
810297	- Other: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810299	- Other: other	CTSH or RVC(35)
8103	Tantalum and articles thereof, including waste and scrap:	
810320	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH or RVC(35)
810330	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810390	- Other	CTSH or RVC(35)
8104	Magnesium and articles thereof, including waste and scrap:	
810411	- Unwrought magnesium: containing at least 99.8 % by weight of magnesium	CTSH or RVC(35)
810419	- Unwrought magnesium: other	CTSH or RVC(35)
810420	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810430	- Raspings, turnings and granules, graded according to size; powders	CTSH or RVC(35)
810490	- Other	CTSH or RVC(35)
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	
810520	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH or RVC(35)
810530	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810590	- Other	CTSH or RVC(35)
810600	Bismuth and articles thereof, including waste and scrap.	CC or RVC(35)
8107	Cadmium and articles thereof, including waste and scrap:	

810720	- Unwrought cadmium; powders	CC or RVC(35)
810730	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810790	- Other	CTSH or RVC(35)
8108	Titanium and articles thereof, including waste and scrap:	
810820	- Unwrought titanium; powders	CTSH or RVC(35)
810830	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810890	- Other	CTSH or RVC(35)
8109	Zirconium and articles thereof, including waste and scrap:	
810920	- Unwrought zirconium; powders	CTSH or RVC(35)
810930	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
810990	- Other	CTSH or RVC(35)
8110	Antimony and articles thereof, including waste and scrap:	
811010	- Unwrought antimony; powders	CTSH or RVC(35)
811020	- Waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
811090	- Other	CTSH or RVC(35)
811100	Manganese and articles thereof, including waste and scrap.	CC or RVC(35)
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	
811212	- Beryllium: unwrought; powders	CTSH or RVC(35)
811213	- Beryllium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
811219	- Beryllium: other	CTSH or RVC(35)
811221	- Chromium: unwrought; powders	CTSH or RVC(35)
811222	- Chromium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
811229	- Chromium: other	CTSH or RVC(35)
811251	- Thallium: unwrought; powders	CTSH or RVC(35)
811252	- Thallium: waste and scrap	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
811259	- Thallium: other	CTSH or RVC(35)

811292	- Other: unwrought; waste and scrap; powders	CTSH or RVC(35)
811299	- Other: other	CTSH or RVC(35)
811300	Cermets and articles thereof, including waste and scrap.	CTSH or RVC(35)
82	CHAPTER 82 TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
820110	- Spades and shovels	CTH or RVC(40)
820120	- Forks	CTH or RVC(40)
820130	- Mattocks, picks, hoes and rakes	CTH or RVC(40)
820140	- Axes, bill hooks and similar hewing tools	CTH or RVC(40)
820150	- Secateurs and similar one-handed pruners and shears (including poultry shears)	CTH or RVC(40)
820160	- Hedge shears, two-handed pruning shears and similar two-handed shears	CTH or RVC(40)
820190	- Other hand tools of a kind used in agriculture, horticulture or forestry	CTH or RVC(40)
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	
820210	- Hand saws	CTH or RVC(40)
820220	- Band saw blades	CTH or RVC(40)
820231	- Circular saw blades (including slitting or slotting saw blades): with working part of steel	CTH or RVC(40)
820239	- Circular saw blades (including slitting or slotting saw blades): other, including parts	CTH or RVC(40)
820240	- Chain saw blades	CTH or RVC(40)
820291	- Other saw blades: straight saw blades, for working metal	CTH or RVC(40)
820299	- Other saw blades: other	CTH or RVC(40)
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:	
820310	- Files, rasps and similar tools	CTH or RVC(40)

820320	- Pliers (including cutting pliers), pincers, tweezers and similar tools	CTH or RVC(40)
820330	- Metal cutting shears and similar tools	CTH or RVC(40)
820340	- Pipe-cutters, bolt croppers, perforating punches and similar tools	CTH or RVC(40)
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	
820411	- Hand-operated spanners and wrenches: non-adjustable	CTH or RVC(40)
820412	- Hand-operated spanners and wrenches: adjustable	CTH or RVC(40)
820420	- Interchangeable spanner sockets, with or without handles	CTH or RVC(40)
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:	
820510	- Drilling, threading or tapping tools	CTH or RVC(40)
820520	- Hammers and sledge hammers	CTH or RVC(40)
820530	- Planes, chisels, gouges and similar cutting tools for working wood	CTH or RVC(40)
820540	- Screwdrivers	CTH or RVC(40)
820551	- Other hand tools (including glaziers' diamonds): household tools	CTH or RVC(40)
820559	- Other hand tools (including glaziers' diamonds): other	CTH or RVC(40)
820560	- Blow lamps	CTH or RVC(40)
820570	- Vices, clamps and the like	CTH or RVC(40)
820580	- Anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks	CTH or RVC(40)
820590	- Sets of articles of two or more of the foregoing subheadings	CTH or RVC(40)
820600	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale.	CTH

8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	
820713	- Rock drilling or earth boring tools: with working part of cermets	CTH
820719	- Rock drilling or earth boring tools: other, including parts	CTH
820720	- Dies for drawing or extruding metal	CTH
820730	- Tools for pressing, stamping or punching	CTH
820740	- Tools for tapping or threading	CTH
820750	- Tools for drilling, other than for rock drilling	CTH
820760	- Tools for boring or broaching	CTH
820770	- Tools for milling	CTH
820780	- Tools for turning	CTH
820790	- Other interchangeable tools	CTH
8208	Knives and cutting blades, for machines or for mechanical appliances:	
820810	- For metal working	CTH or RVC(40)
820820	- For wood working	CTH or RVC(40)
820830	- For kitchen appliances or for machines used by the food industry	CTH or RVC(40)
820840	- For agricultural, horticultural or forestry machines	CTH or RVC(40)
820890	- Other	CTH or RVC(40)
820900	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CTH or RVC(40)
821000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH or RVC(40)
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor:	
821110	- Sets of assorted articles	CTH or RVC(40)
821191	- Other: table knives having fixed blades	CTH or RVC(40)
821192	- Other: other knives having fixed blades	CTH or RVC(40)
821193	- Other: knives having other than fixed blades	CTH or RVC(40)
821194	- Other: blades	CTH or RVC(40)
821195	- Other: handles of base metal	CTH or RVC(40)

8212	Razors and razor blades (including razor blade blanks in strips):	
821210	- Razors	CTH or RVC(40)
821220	- Safety razor blades, including razor blade blanks in strips	CTH or RVC(40)
821290	- Other parts	CTH
821300	Scissors, tailors' shears and similar shears, and blades therefor.	CTH or RVC(40)
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):	
821410	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	CTH or RVC(40)
821420	- Manicure or pedicure sets and instruments (including nail files)	CTH or RVC(40)
821490	- Other	CTH or RVC(40)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:	
821510	- Sets of assorted articles containing at least one article plated with precious metal	CTH or RVC(40)
821520	- Other sets of assorted articles	CTH or RVC(40)
821591	- Other: plated with precious metal	CTH or RVC(40)
821599	- Other: other	CTH or RVC(40)
83	CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	
830110	- Padlocks	CTSH or RVC(40)
830120	- Locks of a kind used for motor vehicles	CTSH or RVC(35)
830130	- Locks of a kind used for furniture	CTSH or RVC(40)
830140	- Other locks	CTSH or RVC(40)
830150	- Clasps and frames with clasps, incorporating locks	CTSH or RVC(40)
830160	- Parts	CTH
830170	- Keys presented separately	CTH or RVC(40)

8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:	
830210	- Hinges	CTH or RVC(40)
830220	- Castors	CTH or RVC(40)
830230	- Other mountings, fittings and similar articles suitable for motor vehicles	CTH or RVC(35)
830241	- Other mountings, fittings and similar articles: suitable for buildings	CTH or RVC(40)
830242	- Other mountings, fittings and similar articles: other, suitable for furniture	CTH or RVC(40)
830249	- Other mountings, fittings and similar articles: other	CTH or RVC(40)
830250	- Hat-racks, hat-pegs, brackets and similar fixtures	CTH or RVC(40)
830260	- Automatic door closers	CTH or RVC(40)
830300	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.	CTH or RVC(40)
830400	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403.	CTH or RVC(40)
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	
830510	- Fittings for loose-leaf binders or files	CTSH or RVC(40)
830520	- Staples in strips	CTSH or RVC(40)
830590	- Other, including parts	CTH or RVC(40)
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	
830610	- Bells, gongs and the like	CTH or RVC(40)
830621	- Statuettes and other ornaments: plated with precious metal	CTH or RVC(40)

830629	- Statuettes and other ornaments: other	CTH or RVC(40)
830630	- Photograph, picture or similar frames; mirrors	CTH or RVC(40)
8307	Flexible tubing of base metal, with or without fittings:	
830710	- Of iron or steel	CTH or RVC(40)
830790	- Of other base metal	CTH or RVC(40)
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	
830810	- Hooks, eyes and eyelets	CTH or RVC(40)
830820	- Tubular or bifurcated rivets	CTH or RVC(40)
830890	- Other, including parts	CTH or RVC(40)
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:	
830910	- Crown corks	CTH or RVC(40)
830990	- Other	CTH or RVC(40)
831000	Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.	CTH or RVC(40)
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	
831110	- Coated electrodes of base metal, for electric arc-welding	CTH or RVC(40)
831120	- Cored wire of base metal, for electric arc-welding	CTH or RVC(40)
831130	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	CTH or RVC(40)
831190	- Other	CTH or RVC(40)
84	CHAPTER 84 NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	

8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	
840110	- Nuclear reactors	CTSH or RVC(35)
840120	- Machinery and apparatus for isotopic separation, and parts thereof	CTSH or RVC(35)
840130	- Fuel elements (cartridges), non-irradiated	CTSH or RVC(35)
840140	- Parts of nuclear reactors	CTSH or RVC(35)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	
840211	- Steam or other vapour generating boilers: watertube boilers with a steam production exceeding 45 t per hour	CTH or RVC(40)
840212	- Steam or other vapour generating boilers: watertube boilers with a steam production not exceeding 45 t per hour	CTH or RVC(40)
840219	- Steam or other vapour generating boilers: other vapour generating boilers, including hybrid boilers	CTH or RVC(40)
840220	- Super-heated water boilers	CTH or RVC(40)
840290	- Parts	CTH
8403	Central heating boilers other than those of heading 8402:	
840310	- Boilers	CTH or RVC(40)
840390	- Parts	CTH
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	
840410	- Auxiliary plant for use with boilers of heading 8402 or 8403	CTH or RVC(40)
840420	- Condensers for steam or other vapour power units	CTH or RVC(40)
840490	- Parts	CTH
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	
840510	- 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)
840590	- Parts	CTH

8406	Steam turbines and other vapour turbines:	
840610	- Turbines for marine propulsion	CTH or RVC(40)
840681	- Other turbines: of an output exceeding 40 MW	CTH or RVC(40)
840682	- Other turbines: of an output not exceeding 40 MW	CTH or RVC(40)
840690	- Parts	CTH
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	
840710	- Aircraft engines	CTH or RVC(35)
840721	- Marine propulsion engines: outboard motors	CTH
840729	- Marine propulsion engines: other	CTH
840731	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity not exceeding 50 cm ³	CTH
840732	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	CTH
840733	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 250 cm ³ but not exceeding 1,000 cm ³	CTH
840734	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: of a cylinder capacity exceeding 1,000 cm ³	CTH
840790	- Other engines	CTH
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
840810	- Marine propulsion engines	CTH
840820	- Engines of a kind used for the propulsion of vehicles of Chapter 87	CTH
840890	- Other engines	CTH
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408:	
840910	- For aircraft engines	CTH or RVC(35)
840991	- Other: suitable for use solely or principally with spark-ignition internal combustion piston engines	CTH
840999	- Other: other	CTH
8410	Hydraulic turbines, water wheels, and regulators therefor:	

841011	- Hydraulic turbines and water wheels: of a power not exceeding 1,000 kW	CTH or RVC(40)
841012	- Hydraulic turbines and water wheels: of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTH or RVC(40)
841013	- Hydraulic turbines and water wheels: of a power exceeding 10,000 kW	CTH or RVC(40)
841090	- Parts, including regulators	CTH or RVC(40)
8411	Turbo-jets, turbo-propellers and other gas turbines:	
841111	- Turbo-jets: of a thrust not exceeding 25 kN	CTSH or RVC(35)
841112	- Turbo-jets: of a thrust exceeding 25 kN	CTSH or RVC(35)
841121	- Turbo-propellers: of a power not exceeding 1,100 kW	CTSH or RVC(35)
841122	- Turbo-propellers: of a power exceeding 1,100 kW	CTSH or RVC(35)
841181	- Other gas turbines: of a power not exceeding 5,000 kW	CTH or RVC(40)
841182	- Other gas turbines: of a power exceeding 5,000 kW	CTH or RVC(40)
841191	- Parts: of turbo-jets or turbo-propellers	CTSH or RVC(35)
841199	- Parts: other	CTH or RVC(40)
8412	Other engines and motors:	
841210	- Reaction engines other than turbo-jet	CTSH
841221	- Hydraulic power engines and motors: linear acting (cylinders)	CTSH
841229	- Hydraulic power engines and motors: other	CTSH
841231	- Pneumatic power engines and motors: linear acting (cylinders)	CTSH
841239	- Pneumatic power engines and motors: other	CTSH
841280	- Other	CTSH
841290	- Parts	CTH or RVC(40)
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	
841311	- Pumps fitted or designed to be fitted with a measuring device: pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH
841319	- Pumps fitted or designed to be fitted with a measuring device: other	CTSH
841320	- Hand pumps, other than those of heading 8413.11 or 8413.19	CTSH
841330	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH
841340	- Concrete pumps	CTSH
841350	- Other reciprocating positive displacement pumps	CTSH
841360	- Other rotary positive displacement pumps	CTSH

841370	- Other centrifugal pumps	CTSH
841381	- Other pumps; liquid elevators: pumps	CTSH
841382	- Other pumps; liquid elevators: liquid elevators	CTSH
841391	- Parts: of pumps	CTH or RVC(40)
841392	- Parts: of liquid elevators	CTH or RVC(40)
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	
841410	- Vacuum pumps	CTSH
841420	- Hand-or foot-operated air pumps	CTSH
841430	- Compressors of a kind used in refrigerating equipment	CTSH
841440	- Air compressors mounted on a wheeled chassis for towing	CTSH
841451	- Fans: table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH
841459	- Fans: other	CTSH
841460	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH
841480	- Other	CTSH
841490	- Parts	CTH or RVC(40)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	
841510	- Window or wall types, self-contained or "split-system"	CTSH
841520	- Of a kind used for persons, in motor vehicles	CTSH
841581	- Other: incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH
841582	- Other: other, incorporating a refrigerating unit	CTSH
841583	- Other: not incorporating a refrigerating unit	CTSH
841590	- Parts	CTH or RVC(40)
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	
841610	- Furnace burners for liquid fuel	CTH or RVC(40)
841620	- Other furnace burners, including combination burners	CTH or RVC(40)

841630	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTH or RVC(40)
841690	- Parts	CTH or RVC(40)
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	
841710	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	CTH or RVC(40)
841720	- Bakery ovens, including biscuit ovens	CTH or RVC(40)
841780	- Other	CTH or RVC(40)
841790	- Parts	CTH or RVC(40)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:	
841810	- Combined refrigerator-freezers, fitted with separate external doors	CTSH
841821	- Refrigerators, household type: compression-type	CTSH
841829	- Refrigerators, household type: other	CTSH
841830	- Freezers of the chest type, not exceeding 800 l capacity	CTSH
841840	- Freezers of the upright type, not exceeding 900 l capacity	CTSH
841850	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH
841861	- Other refrigerating or freezing equipment; heat pumps: heat pumps other than air conditioning machines of heading 8415	CTSH
841869	- Other refrigerating or freezing equipment; heat pumps: other	CTSH
841891	- Parts: furniture designed to receive refrigerating or freezing equipment	CTH or RVC(40)
841899	- Parts: other	CTH or RVC(40)
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	

841911	- Instantaneous or storage water heaters, non-electric: instantaneous gas water heaters	CTH or RVC(40)
841919	- Instantaneous or storage water heaters, non-electric: other	CTH or RVC(40)
841920	- Medical, surgical or laboratory sterilisers	CTH or RVC(40)
841931	- Dryers: for agricultural products	CTH or RVC(40)
841932	- Dryers: for wood, paper pulp, paper or paperboard	CTH or RVC(40)
841939	- Dryers: other	CTH or RVC(40)
841940	- Distilling or rectifying plant	CTH or RVC(40)
841950	- Heat exchange units	CTH or RVC(40)
841960	- Machinery for liquefying air or other gases	CTH or RVC(40)
841981	- Other machinery, plant and equipment: for making hot drinks or for cooking or heating food	CTH or RVC(40)
841989	- Other machinery, plant and equipment: other	CTH or RVC(40)
841990	- Parts	CTSH or RVC(35)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:	
842010	- Calendering or other rolling machines	CTH or RVC(40)
842091	- Parts: cylinders	CTH or RVC(40)
842099	- Parts: other	CTH or RVC(40)
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:	
842111	- Centrifuges, including centrifugal dryers: cream separators	CTSH
842112	- Centrifuges, including centrifugal dryers: clothes-dryers	CTSH
842119	- Centrifuges, including centrifugal dryers: other	CTSH
842121	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying water	CTSH
842122	- Filtering or purifying machinery and apparatus for liquids: for filtering or purifying beverages other than water	CTSH
842123	- Filtering or purifying machinery and apparatus for liquids: oil or petrol-filters for internal combustion engines	CTSH
842129	- Filtering or purifying machinery and apparatus for liquids: other	CTSH
842131	- Filtering or purifying machinery and apparatus for gases: intake air filters for internal combustion engines	CTSH
842139	- Filtering or purifying machinery and apparatus for gases: other	CTSH
842191	- Parts: of centrifuges, including centrifugal dryers	CTH or RVC(40)
842199	- Parts: other	CTH or RVC(40)

8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:	
842211	- Dish washing machines: of the household type	CTH or RVC(40)
842219	- Dish washing machines: other	CTH or RVC(40)
842220	- Machinery for cleaning or drying bottles or other containers	CTH or RVC(40)
842230	- 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	CTH or RVC(40)
842240	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTH or RVC(40)
842290	- Parts	CTH
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	
842310	- Personal weighing machines, including baby scales; household scales	CTH or RVC(40)
842320	- Scales for continuous weighing of goods on conveyors	CTH or RVC(40)
842330	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTH or RVC(40)
842381	- Other weighing machinery: having a maximum weighing capacity not exceeding 30 kg	CTH or RVC(40)
842382	- Other weighing machinery: having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTH or RVC(40)
842389	- Other weighing machinery: other	CTH or RVC(40)
842390	- Weighing machine weights of all kinds; parts of weighing machinery	CTH

8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	
842410	- Fire extinguishers, whether or not charged	CTH or RVC(40)
842420	- Spray guns and similar appliances	CTH or RVC(40)
842430	- Steam or sand blasting machines and similar jet projecting machines	CTH or RVC(40)
842481	- Other appliances: agricultural or horticultural	CTH or RVC(40)
842489	- Other appliances: other	CTH or RVC(40)
842490	- Parts	CTH
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	
842511	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: powered by electric motor	CTH or RVC(35)
842519	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: other	CTH or RVC(35)
842531	- Other winches; capstans: powered by electric motor	CTH or RVC(35)
842539	- Other winches; capstans: other	CTH or RVC(35)
842541	- Jacks; hoists of a kind used for raising vehicles: built-in jacking systems of a type used in garages	CTH or RVC(35)
842542	- Jacks; hoists of a kind used for raising vehicles: other jacks and hoists, hydraulic	CTH or RVC(35)
842549	- Jacks; hoists of a kind used for raising vehicles: other	CTH or RVC(35)
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	
842611	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: overhead travelling cranes on fixed support	CTH or RVC(35)
842612	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: mobile lifting frames on tyres and straddle carriers	CTH or RVC(35)
842619	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: other	CTH or RVC(35)
842620	- Tower cranes	CTH or RVC(35)

842630	- Portal or pedestal jib cranes	CTH or RVC(35)
842641	- Other machinery, self-propelled: on tyres	CTH or RVC(35)
842649	- Other machinery, self-propelled: other	CTH or RVC(35)
842691	- Other machinery: designed for mounting on road vehicles	CTH or RVC(35)
842699	- Other machinery: other	CTH or RVC(35)
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	
842710	- Self-propelled trucks powered by an electric motor	CTH or RVC(40)
842720	- Other self-propelled trucks	CTH or RVC(40)
842790	- Other trucks	CTH or RVC(40)
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	
842810	- Lifts and skip hoists	CTH or RVC(35)
842820	- Pneumatic elevators and conveyors	CTH or RVC(35)
842831	- Other continuous-action elevators and conveyors, for goods or materials: specially designed for underground use	CTH or RVC(35)
842832	-Other continuous-action elevators and conveyors, for goods or materials: other, bucket type	CTH or RVC(35)
842833	- Other continuous-action elevators and conveyors, for goods or materials: other, belt type	CTH or RVC(35)
842839	- Other continuous-action elevators and conveyors, for goods or materials: other	CTH or RVC(35)
842840	- Escalators and moving walkways	CTH or RVC(35)
842860	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	CTH or RVC(35)
842890	- Other machinery	CTH or RVC(35)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
842911	- Bulldozers and angledozers: track laying	CTH or RVC(35)
842919	- Bulldozers and angledozers: other	CTH or RVC(35)
842920	- Graders and levellers	CTH or RVC(35)
842930	- Scrapers	CTH or RVC(35)
842940	- Tamping machines and road rollers	CTH or RVC(35)
842951	- Mechanical shovels, excavators and shovel loaders: front-end shovel loaders	CTH or RVC(35)

842952	- Mechanical shovels, excavators and shovel loaders: machinery with a 360° revolving superstructure:	CTH or RVC(35)
842959	- Mechanical shovels, excavators and shovel loaders: other	CTH or RVC(35)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	
843010	- Pile-drivers and pile-extractors	CTH or RVC(35)
843020	- Snow-ploughs and snow-blowers	CTH or RVC(35)
843031	- Coal or rock cutters and tunnelling machinery: self-propelled	CTH or RVC(35)
843039	- Coal or rock cutters and tunnelling machinery: other	CTH or RVC(35)
843041	- Other boring or sinking machinery: self-propelled	CTH or RVC(35)
843049	- Other boring or sinking machinery: other	CTH or RVC(35)
843050	- Other machinery, self-propelled	CTH or RVC(35)
843061	- Other machinery, not self-propelled: tamping or compacting machinery	CTH or RVC(35)
843069	- Other machinery, not self-propelled: other	CTH or RVC(35)
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430:	
843110	- Of machinery of heading 8425	CTH or RVC(35)
843120	- Of machinery of heading 8427	CTH or RVC(40)
843131	- Of machinery of heading 8428: of lifts, skip hoists or escalators	CTH or RVC(35)
843139	- Of machinery of heading 8428: other	CTH or RVC(35)
843141	- Of machinery of heading 8426, 8429 or 8430: buckets, shovels, grabs and grips	CTH or RVC(35)
843142	- Of machinery of heading 8426, 8429 or 8430: bulldozer or angledozer blades	CTH or RVC(35)
843143	- Of machinery of heading 8426, 8429 or 8430: parts for boring or sinking machinery of 8430.41 or 8430.49	CTH or RVC(35)
843149	- Of machinery of heading 8426, 8429 or 8430: other	CTH or RVC(35)
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	
843210	- Ploughs	CTSH or RVC(35)
843221	- Harrows, scarifiers, cultivators, weeders and hoes: disc harrows	CTSH or RVC(35)
843229	- Harrows, scarifiers, cultivators, weeders and hoes: other	CTSH or RVC(35)

843230	- Seeders, planters and transplanters	CTSH or RVC(35)
843240	- Manure spreaders and fertilizer distributors	CTSH or RVC(35)
843280	- Other machinery	CTSH or RVC(35)
843290	- Parts	CTSH or RVC(35)
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:	
843311	- Mowers for lawns, parks or sports-grounds: powered, with the cutting device rotating in a horizontal plane	CTSH or RVC(35)
843319	- Mowers for lawns, parks or sports-grounds: other	CTSH or RVC(35)
843320	- Other mowers, including cutter bars for tractor mounting	CTSH or RVC(35)
843330	- Other haymaking machinery	CTSH or RVC(35)
843340	- Straw or fodder balers, including pick-up balers	CTSH or RVC(35)
843351	- Other harvesting machinery; threshing machinery: combine harvester-threshers	CTSH or RVC(35)
843352	- Other harvesting machinery; threshing machinery: other threshing machinery	CTSH or RVC(35)
843353	- Other harvesting machinery; threshing machinery: root or tuber harvesting machines	CTSH or RVC(35)
843359	- Other harvesting machinery; threshing machinery: other	CTSH or RVC(35)
843360	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC(35)
843390	- Parts	CTSH or RVC(35)
8434	Milking machines and dairy machinery:	
843410	- Milking machines	CTSH or RVC(35)
843420	- Dairy machinery	CTSH or RVC(35)
843490	- Parts	CTSH or RVC(35)
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	
843510	- Machinery	CTH or RVC(40)
843590	- Parts	CTH

8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
843610	- Machinery for preparing animal feeding stuffs	CTSH or RVC(40)
843621	- Poultry-keeping machinery; poultry incubators and brooders: poultry incubators and brooders	CTSH or RVC(40)
843629	- Poultry-keeping machinery; poultry incubators and brooders: other	CTSH or RVC(40)
843680	- Other machinery	CTSH or RVC(40)
843691	- Parts: of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC(40)
843699	- Parts: other	CTH or RVC(40)
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	
843710	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC(40)
843780	- Other machinery	CTSH or RVC(40)
843790	- Parts	CTH or RVC(40)
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
843810	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	CTSH
843820	- Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH
843830	- Machinery for sugar manufacture	CTSH
843840	- Brewery machinery	CTSH
843850	- Machinery for the preparation of meat or poultry	CTSH
843860	- Machinery for the preparation of fruits, nuts or vegetables	CTSH
843880	- Other machinery	CTSH
843890	- Parts	CTH or RVC(40)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	

843910	- Machinery for making pulp of fibrous cellulosic material	CTSH
843920	- Machinery for making paper or paperboard	CTSH
843930	- Machinery for finishing paper or paperboard	CTSH
843991	- Parts: of machinery for making pulp of fibrous cellulosic material	CTH or RVC(40)
843999	- Parts: other	CTH or RVC(40)
8440	Book-binding machinery, including book-sewing machines:	
844010	- Machinery	CTH or RVC(40)
844090	- Parts	CTH
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	
844110	- Cutting machines	CTH or RVC(40)
844120	- Machines for making bags, sacks or envelopes	CTH or RVC(40)
844130	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTH or RVC(40)
844140	- Machines for moulding articles in paper pulp, paper or paperboard	CTH or RVC(40)
844180	- Other machinery	CTH or RVC(40)
844190	- Parts	CTH
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, cylinders or other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
844230	- Machinery, apparatus and equipment	CTH or RVC(40)
844240	- Parts of the foregoing machinery, apparatus or equipment	CTH
844250	- 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)
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof:	

844311	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, reel-fed	CTH or RVC(40)
844312	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTH or RVC(40)
844313	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other offset printing machinery	CTH or RVC(40)
844314	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, reel fed, excluding flexographic printing	CTH or RVC(40)
844315	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: letterpress printing machinery, other than reel fed, excluding flexographic printing	CTH or RVC(40)
844316	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: flexographic printing machinery	CTH or RVC(40)
844317	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: gravure printing machinery	CTH or RVC(40)
844319	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: other	CTH or RVC(40)
844331	- Other printers, copying machines and facsimile machines, whether or not combined: machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(35)
844332	- Other printers, copying machines and facsimile machines, whether or not combined: other, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(35)
844339	- Other printers, copying machines and facsimile machines, whether or not combined: other	CTSH or RVC(35)

844391	- Parts and accessories: parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH or RVC(40)
844399	- Parts and accessories: other	CTH or RVC(35)
844400	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC(40)
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447:	
844511	- Machines for preparing textile fibres: carding machines	CTH or RVC(40)
844512	- Machines for preparing textile fibres: combing machines	CTH or RVC(40)
844513	- Machines for preparing textile fibres: drawing or roving machines	CTH or RVC(40)
844519	- Other	CTH or RVC(40)
844520	- Textile spinning machines	CTH or RVC(40)
844530	- Textile doubling or twisting machines	CTH or RVC(40)
844540	- Textile winding (including weft-winding) or reeling machines	CTH or RVC(40)
844590	- Other	CTH or RVC(40)
8446	Weaving machines (looms):	
844610	- For weaving fabrics of a width not exceeding 30 cm	CTH or RVC(40)
844621	- For weaving fabrics of a width exceeding 30 cm, shuttle type: power looms	CTH or RVC(40)
844629	- For weaving fabrics of a width exceeding 30 cm, shuttle type: other	CTH or RVC(40)
844630	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	CTH or RVC(40)
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:	
844711	- Circular knitting machines: with cylinder diameter not exceeding 165 mm	CTH or RVC(40)
844712	- Circular knitting machines: with cylinder diameter exceeding 165 mm	CTH or RVC(40)
844720	- Flat knitting machines; stitch-bonding machines	CTH or RVC(40)
844790	- Other	CTH or RVC(40)

8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	
844811	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTH or RVC(40)
844819	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: other	CTH or RVC(40)
844820	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	CTH
844831	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: card clothing	CTH or RVC(40)
844832	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: of machines for preparing textile fibres, other than card clothing	CTH or RVC(40)
844833	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC(40)
844839	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery: other	CTH or RVC(40)
844842	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: reeds for looms, healds and heald-frames	CTH or RVC(40)
844849	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery: other	CTH or RVC(40)
844851	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: sinkers, needles and other articles used in forming stitches	CTH or RVC(40)
844859	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery: other	CTH or RVC(40)

844900	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)
8450	Household or laundry-type washing machines, including machines which both wash and dry:	
845011	- Machines, each of a dry linen capacity not exceeding 10 kg: fully-automatic machines	CTH or RVC(40)
845012	- Machines, each of a dry linen capacity not exceeding 10 kg: other machines, with built-in centrifugal drier	CTH or RVC(40)
845019	- Machines, each of a dry linen capacity not exceeding 10 kg: other	CTH or RVC(40)
845020	- Machines, each of a dry linen capacity exceeding 10 kg	CTH or RVC(40)
845090	- Parts	CTH
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	
845110	- Dry-cleaning machines	CTH or RVC(40)
845121	- Drying machines: each of a dry linen capacity not exceeding 10 kg	CTH or RVC(40)
845129	- Drying machines: other	CTH or RVC(40)
845130	- Ironing machines and presses (including fusing presses)	CTH or RVC(40)
845140	- Washing, bleaching or dyeing machines	CTH or RVC(40)
845150	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTH or RVC(40)
845180	- Other machinery	CTH or RVC(40)
845190	- Parts	CTH
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
845210	- Sewing machines of the household type	CTH or RVC(40)
845221	- Other sewing machines: automatic units	CTH or RVC(40)

845229	- Other sewing machines: other	CTH or RVC(40)
845230	- Sewing machine needles	CTH or RVC(40)
845240	- Furniture, bases and covers for sewing machines and parts thereof	CTH or RVC(40)
845290	- Other parts of sewing machines	CTH
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	
845310	- Machinery for preparing, tanning or working hides, skins or leather	CTH or RVC(40)
845320	- Machinery for making or repairing footwear	CTH or RVC(40)
845380	- Other machinery	CTH or RVC(40)
845390	- Parts	CTH
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	
845410	- Converters	CTH or RVC(40)
845420	- Ingot moulds and ladles	CTH or RVC(40)
845430	- Casting machines	CTH or RVC(40)
845490	- Parts	CTH
8455	Metal-rolling mills and rolls therefor:	
845510	- Tube mills	CTH or RVC(40)
845521	- Other rolling mills: hot or combination hot and cold	CTH or RVC(40)
845522	- Other rolling mills: cold	CTH or RVC(40)
845530	- Rolls for rolling mills	CTH or RVC(40)
845590	- Other parts	CTH
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:	
845610	- Operated by laser or other light or photon beam processes	CTH or RVC(40)
845620	- Operated by ultrasonic processes	CTH or RVC(40)
845630	- Operated by electro-discharge processes	CTH or RVC(40)
845690	- Other	CTH or RVC(40)

8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:	
845710	- Machining centres	CTH or RVC(40)
845720	- Unit construction machines (single station)	CTH or RVC(40)
845730	- Multi-station transfer machines	CTH or RVC(40)
8458	Lathes (including turning centres) for removing metal:	
845811	Horizontal lathes: numerically controlled	CTH or RVC(40)
845819	- Horizontal lathes: other	CTH or RVC(40)
845891	- Other lathes: numerically controlled	CTH or RVC(40)
845899	- Other lathes: other	CTH or RVC(40)
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458:	
845910	- Way-type unit head machines	CTH or RVC(40)
845921	- Other drilling machines: numerically controlled	CTH or RVC(40)
845929	- Other drilling machines: other	CTH or RVC(40)
845931	-Other boring-milling machines: numerically controlled	CTH or RVC(40)
845939	-Other boring-milling machines: other	CTH or RVC(40)
845940	-Other boring machines	CTH or RVC(40)
845951	-Milling machines, knee-type: numerically controlled	CTH or RVC(40)
845959	-Milling machines, knee-type: other	CTH or RVC(40)
845961	-Other milling machines: numerically controlled	CTH or RVC(40)
845969	-Other milling machines: other	CTH or RVC(40)
845970	-Other threading or tapping machines	CTH or RVC(40)
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461:	
846011	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: numerically controlled	CTH or RVC(40)
846019	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: other	CTH or RVC(40)

846021	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: numerically controlled	CTH or RVC(40)
846029	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: other	CTH or RVC(40)
846031	- Sharpening (tool or cutter grinding) machines: numerically controlled	CTH or RVC(40)
846039	- Sharpening (tool or cutter grinding) machines: other	CTH or RVC(40)
846040	- Honing or lapping machines	CTH or RVC(40)
846090	- Other	CTH or RVC(40)
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:	
846120	- Shaping or slotting machines	CTH or RVC(40)
846130	- Broaching machines	CTH or RVC(40)
846140	- Gear cutting, gear grinding or gear finishing machines	CTH or RVC(40)
846150	- Sawing or cutting-off machines	CTH or RVC(40)
846190	- Other	CTH or RVC(40)
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:	
846210	-Forging or die-stamping machines (including presses) and hammers	CTH or RVC(40)
846221	-Bending, folding, straightening or flattening machines (including presses): numerically controlled	CTH or RVC(40)
846229	-Bending, folding, straightening or flattening machines (including presses): other	CTH or RVC(40)
846231	-Shearing machines (including presses), other than combined punching and shearing machines: numerically controlled	CTH or RVC(40)
846239	-Shearing machines (including presses), other than combined punching and shearing machines: other	CTH or RVC(40)

846241	-Punching or notching machines (including presses), including combined punching and shearing machines: numerically controlled	CTH or RVC(40)
846249	-Punching or notching machines (including presses), including combined punching and shearing machines: other	CTH or RVC(40)
846291	-Other: hydraulic presses	CTH or RVC(40)
846299	-Other: other	CTH or RVC(40)
8463	Other machine-tools for working metal or cermets, without removing material:	
846310	- Draw-benches for bars, tubes, profiles, wire or the like	CTH or RVC(40)
846320	- Thread rolling machines	CTH or RVC(40)
846330	- Machines for working wire	CTH or RVC(40)
846390	- Other	CTH or RVC(40)
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:	
846410	- Sawing machines	CTH or RVC(40)
846420	- Grinding or polishing machines	CTH or RVC(40)
846490	- Other	CTH or RVC(40)
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:	
846510	- Machines which can carry out different types of machining operations without tool change between such operations	CTH or RVC(40)
846591	- Other: sawing machines	CTH or RVC(40)
846592	- Other: planing, milling or moulding (by cutting) machines	CTH or RVC(40)
846593	- Other: grinding, sanding or polishing machines	CTH or RVC(40)
846594	- Other: bending or assembling machines	CTH or RVC(40)
846595	- Other: drilling or morticing machines	CTH or RVC(40)
846596	- Other: splitting, slicing or paring machines	CTH or RVC(40)
846599	- Other: other	CTH or RVC(40)

8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, 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:	
846610	- Tool holders and self-opening dieheads	CTH or RVC(40)
846620	- Work holders	CTH or RVC(40)
846630	- Dividing heads and other special attachments for machine-tools	CTH or RVC(40)
846691	- Other: for machines of heading 8464	CTH or RVC(40)
846692	- Other: for machines of heading 8465	CTH or RVC(40)
846693	- Other: for machines of headings 8456 to 8461	CTH or RVC(40)
846694	- Other: for machines of heading 8462 or 8463	CTH or RVC(40)
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	
846711	- Pneumatic: rotary type (including combined rotary percussion)	CTH or RVC(40)
846719	- Pneumatic: other	CTH or RVC(40)
846721	- With self-contained electric motor: drills of all kinds	CTH or RVC(40)
846722	- With self-contained electric motor: saws	CTH or RVC(40)
846729	- With self-contained electric motor: other	CTH or RVC(40)
846781	- Other tools: chain saws	CTH or RVC(40)
846789	- Other tools: other	CTH or RVC(40)
846791	- Parts: of chain saws	CTH or RVC(40)
846792	- Parts: of pneumatic tools	CTH or RVC(40)
846799	- Parts: other	CTH or RVC(40)
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:	
846810	- Hand-held blow pipes	CTH or RVC(40)
846820	- Other gas-operated machinery and apparatus	CTH or RVC(40)
846880	- Other machinery and apparatus	CTH or RVC(40)
846890	- Parts	CTH
846900	Typewriters other than printers of heading heading 8443; word-processing machines:	CTH or RVC(35)

8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:	
847010	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	CTSH or RVC(35)
847021	- Other electronic calculating machines: incorporating a printing device	CTSH or RVC(35)
847029	- Other electronic calculating machines: other	CTSH or RVC(35)
847030	- Other calculating machines	CTSH or RVC(35)
847050	- Cash registers	CTSH or RVC(35)
847090	- Other	CTSH or RVC(35)
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	
847130	- 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(35)
847141	- Other automatic data processing machines: comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	CTSH or RVC(35)
847149	- Other automatic data processing machines: other, presented in the form of systems	CTSH or RVC(35)
847150	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	CTSH or RVC(35)
847160	- Input or output units, whether or not containing storage units in the same housing	CTSH or RVC(35)
847170	- Storage units	CTSH or RVC(35)
847180	- Other units of automatic data processing machines	CTSH or RVC(35)
847190	- Other	CTSH or RVC(35)

8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	
847210	- Duplicating machines	CTH or RVC(35)
847230	- 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(35)
847290	- Other	CTH or RVC(35)
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472:	
847310	- Parts and accessories of the machines of heading 8469	CTH or RVC(35)
847321	- Parts and accessories of the machines of heading 8470: of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	CTH or RVC(35)
847329	-Parts and accessories of the machines of heading 8470: other	CTH or RVC(35)
847330	-Parts and accessories of the machines of heading 8471	CTH or RVC(35)
847340	-Parts and accessories of the machines of heading 8472	CTH or RVC(35)
847350	-Parts and accessories equally suitable for use with machines of two or more of headings 8469 to 8472	CTH or RVC(35)
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	
847410	- Sorting, screening, separating or washing machines	CTSH or RVC(35)
847420	- Crushing or grinding machines	CTSH or RVC(35)
847431	- Mixing or kneading machines: concrete or mortar mixers	CTSH or RVC(35)
847432	- Mixing or kneading machines: machines for mixing mineral substances with bitumen	CTSH or RVC(35)
847439	- Mixing or kneading machines: other	CTSH or RVC(35)
847480	- Other machinery	CTSH or RVC(35)

847490	- Parts	CTSH or RVC(35)
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	
847510	- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	CTH or RVC(40)
847521	- Machines for manufacturing or hot working glass or glassware: machines for making optical fibres and preforms thereof	CTH or RVC(40)
847529	- Machines for manufacturing or hot working glass or glassware: other	CTH or RVC(40)
847590	- Parts	CTH
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	
847621	- Automatic beverage-vending machines: incorporating heating or refrigerating devices	CTH or RVC(40)
847629	- Automatic beverage-vending machines: other	CTH or RVC(40)
847681	- Other machines: incorporating heating or refrigerating devices	CTH or RVC(40)
847689	- Other machines: other	CTH or RVC(40)
847690	- Parts	CTH
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter:	
847710	- Injection-moulding machines:	CTH or RVC(40)
847720	- Extruders	CTH or RVC(40)
847730	- Blow moulding machines	CTH or RVC(40)
847740	- Vacuum moulding machines and other thermoforming machines	CTH or RVC(40)
847751	- Other machinery for moulding or otherwise forming: for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTH or RVC(40)
847759	- Other machinery for moulding or otherwise forming: other	CTH or RVC(40)
847780	- Other machinery	CTH or RVC(40)
847790	- Parts	CTH or RVC(40)
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter:	

847810	- Machinery	CTH or RVC(40)
847890	- Parts	CTH
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter:	
847910	- Machinery for public works, building or the like	CTSH or RVC(35)
847920	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTH or RVC(40)
847930	- 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	CTH or RVC(40)
847940	- Rope or cable-making machines	CTH or RVC(40)
847950	- Industrial robots, not elsewhere specified or included	CTH or RVC(40)
847960	- Evaporative air coolers	CTH or RVC(40)
847981	- Other machines and mechanical appliances: for treating metal, including electric wire coil-winders	CTH or RVC(40)
847982	- Other machines and mechanical appliances: mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTH or RVC(40)
847989	- Other machines and mechanical appliances: other	CTH or RVC(40)
847990	- Parts	CTH or RVC(40)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	
848010	- Moulding boxes for metal foundry	CTH or RVC(40)
848020	- Mould bases	CTH or RVC(40)
848030	- Moulding patterns	CTH or RVC(40)
848041	- Moulds for metal or metal carbides: injection or compression types	CTH or RVC(40)
848049	- Moulds for metal or metal carbides: other	CTH or RVC(40)
848050	- Moulds for glass	CTH or RVC(40)
848060	- Moulds for mineral materials	CTH or RVC(40)
848071	- Moulds for rubber or plastics: injection or compression types	CTH or RVC(40)
848079	- Moulds for rubber or plastics: other	CTH or RVC(40)

8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	
848110	- Pressure-reducing valves	CTSH
848120	- Valves for oleohydraulic or pneumatic transmissions	CTSH
848130	- Check (nonreturn) valves	CTSH
848140	- Safety or relief valves	CTSH
848180	- Other appliances	CTSH
848190	- Parts	CTH or RVC(40)
8482	Ball or roller bearings:	
848210	- Ball bearings	CTH or RVC(40)
848220	- Tapered roller bearings, including cone and tapered roller assemblies	CTH or RVC(40)
848230	- Spherical roller bearings	CTH or RVC(40)
848240	- Needle roller bearings	CTH or RVC(40)
848250	- Other cylindrical roller bearings	CTH or RVC(40)
848280	- Other, including combined ball/roller bearings	CTH or RVC(40)
848291	- Parts: balls, needles and rollers	CTH or RVC(40)
848299	- Parts: other	CTH or RVC(40)
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	
848310	- Transmission shafts (including cam shafts and crank shafts) and cranks	CTSH
848320	- Bearing housings, incorporating ball or roller bearings	CTSH
848330	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTSH
848340	- 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	CTSH
848350	- Flywheels and pulleys, including pulley blocks	CTSH
848360	- Clutches and shaft couplings (including universal joints)	CTSH

848390	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or RVC(40)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:	
848410	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	CTH or RVC(40)
848420	- Mechanical seals	CTH or RVC(40)
848490	- Other	CTH or RVC(40)
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
848610	- Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC(35)
848620	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC(35)
848630	- Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC(35)
848640	- Machines and apparatus specified in Note 9 (c) to this Chapter	CTSH or RVC(35)
848690	- Parts and accessories	CTSH or RVC(35)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	
848710	- Ships' or boats' propellers and blades therefor	CTSH or RVC(35)
848790	- Other	CTH or RVC(40)
85	CHAPTER 85 ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	

8501	Electric motors and generators (excluding generating sets):	
850110	- Motors of an output not exceeding 37.5 W	CTH or RVC(40)
850120	- Universal AC/DC motors of an output exceeding 37.5 W	CTH or RVC(40)
850131	- Other DC motors; DC generators: of an output not exceeding 750 W	CTH or RVC(40)
850132	- Other DC motors; DC generators: of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
850133	- Other DC motors; DC generators: of an output exceeding 75 kW but not exceeding 375 kW	CTH or RVC(40)
850134	- Other DC motors; DC generators: of an output exceeding 375 kW	CTH or RVC(40)
850140	- Other AC motors, single-phase	CTH or RVC(40)
850151	- Other AC motors, multi-phase: of an output not exceeding 750 W	CTH or RVC(40)
850152	- Other AC motors, multi-phase: of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
850153	- Other AC motors, multi-phase: of an output exceeding 75 kW	CTH or RVC(40)
850161	- AC generators (alternators): of an output not exceeding 75 kVA	CTH or RVC(40)
850162	- AC generators (alternators): of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
850163	- AC generators (alternators): of an output exceeding 375 kVA but not exceeding 750 kVA	CTH or RVC(40)
850164	- AC generators (alternators): of an output exceeding 750 kVA	CTH or RVC(40)
8502	Electric generating sets and rotary converters:	
850211	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output not exceeding 75 kVA	CTH or RVC(40)
850212	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
850213	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output exceeding 375 kVA	CTH or RVC(40)
850220	- Generating sets with spark-ignition internal combustion piston engines	CTH or RVC(40)

850231	- Other generating sets: wind-powered	CTH or RVC(40)
850239	- Other generating sets: other	CTH or RVC(40)
850240	- Electric rotary converters	CTH or RVC(40)
850300	Parts suitable for use solely or principally with the machines of heading 8501 or 8502.	CTH or RVC(40)
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	
850410	- Ballasts for discharge lamps or tubes	CTSH
850421	- Liquid dielectric transformers: having a power handling capacity not exceeding 650 kVA	CTSH
850422	- Liquid dielectric transformers: having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH
850423	- Liquid dielectric transformers: having a power handling capacity exceeding 10,000 kVA	CTSH
850431	- Other transformers: having a power handling capacity not exceeding 1 kVA	CTSH
850432	- Other transformers: having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH
850433	- Other transformers: having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH
850434	- Other transformers: having a power handling capacity exceeding 500 kVA	CTSH
850440	- Static converters	CTSH
850450	- Other inductors	CTSH
850490	- Parts	CTH or RVC(40)
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	
850511	- Permanent magnets and articles intended to become permanent magnets after magnetisation: of metal	CTSH
850519	- Permanent magnets and articles intended to become permanent magnets after magnetisation: other	CTSH
850520	- Electro-magnetic couplings, clutches and brakes	CTSH
850590	- Other, including parts	CTH or RVC(40)

8506	Primary cells and primary batteries:	
850610	- Manganese dioxide	CTH or RVC(40)
850630	Mercuric oxide	CTH or RVC(40)
850640	- Silver oxide	CTH or RVC(40)
850650	- Lithium	CTH or RVC(40)
850660	- Air-zinc	CTH or RVC(40)
850680	- Other primary cells and primary batteries	CTH or RVC(40)
850690	- Parts	CTH or RVC(40)
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square):	
850710	-Lead-acid, of a kind used for starting piston engines:	CTH or RVC(40)
850720	-Other lead-acid accumulators	CTH or RVC(40)
850730	-Nickel-cadmium	CTH or RVC(40)
850740	-Nickel-iron	CTH or RVC(40)
850780	-Other accumulators	CTH or RVC(40)
850790	-Parts	CTH or RVC(40)
8508	Vacuum cleaners:	
850811	- With self-contained electrical motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTH or RVC(40)
850819	- With self-contained electrical motor: other	CTH or RVC(40)
850860	- Other vacuum cleaners	CTH or RVC(40)
850870	- Parts	CTH
8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508:	
850940	- Food grinders and mixers; fruit or vegetable juice extractors	CTH or RVC(40)
850980	- Other appliances	CTH or RVC(40)
850990	- Parts	CTH
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:	
851010	- Shavers	CTH or RVC(40)
851020	- Hair clippers	CTH or RVC(40)
851030	- Hair-removing appliances	CTH or RVC(40)
851090	- Parts	CTH or RVC(40)

8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
851110	- Sparking plugs	CTH or RVC(40)
851120	- Ignition magnetos; magneto-dynamos; magnetic flywheels	CTH or RVC(40)
851130	- Distributors; ignition coils	CTH or RVC(40)
851140	- Starter motors and dual purpose starter-generators	CTH or RVC(40)
851150	- Other generators	CTH or RVC(40)
851180	- Other equipment	CTH or RVC(40)
851190	- Parts	CTH
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
851210	- Lighting or visual signalling equipment of a kind used on bicycles	CTH or RVC(40)
851220	- Other lighting or visual signalling equipment	CTH or RVC(40)
851230	- Sound signalling equipment	CTH or RVC(40)
851240	- Windscreen wipers, defrosters and demisters	CTH or RVC(40)
851290	- Parts	CTH
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:	
851310	- Lamps	CTH or RVC(40)
851390	- Parts	CTH
8514	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:	
851410	- Resistance heated furnaces and ovens	CTH or RVC(40)
851420	- Furnaces and ovens functioning by induction or dielectric loss	CTH or RVC(40)

851430	- Other furnaces and ovens	CTH or RVC(35)
851440	- Other equipment for the heat treatment of materials by induction or dielectric loss	CTH or RVC(40)
851490	- Parts	CTH or RVC(40)
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:	
851511	- Brazing or soldering machines and apparatus: soldering irons and guns	CTH or RVC(40)
851519	- Brazing or soldering machines and apparatus: other	CTH or RVC(40)
851521	- Machines and apparatus for resistance welding of metal: fully or partly automatic	CTH or RVC(40)
851529	- Machines and apparatus for resistance welding of metal: other	CTH or RVC(40)
851531	- Machines and apparatus for arc (including plasma arc) welding of metals: fully or partly automatic	CTH or RVC(40)
851539	- Machines and apparatus for arc (including plasma arc) welding of metals: other	CTH or RVC(40)
851580	- Other machines and apparatus	CTH or RVC(40)
851590	- Parts	CTH or RVC(40)
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:	
851610	- Electric instantaneous or storage water heaters and immersion heaters	CTH or RVC(40)
851621	- Electric space heating apparatus and electric soil heating apparatus: storage heating radiators	CTH or RVC(40)
851629	- Electric space heating apparatus and electric soil heating apparatus: other	CTH or RVC(40)

851631	- Electro-thermic hair-dressing or hand-drying apparatus: hair dryers	CTH or RVC(40)
851632	- Electro-thermic hair-dressing or hand-drying apparatus: other hair-dressing apparatus	CTH or RVC(40)
851633	- Electro-thermic hair-dressing or hand-drying apparatus: hand-drying apparatus	CTH or RVC(40)
851640	- Electric smoothing irons	CTH or RVC(40)
851650	- Microwave ovens	CTH or RVC(40)
851660	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTH or RVC(40)
851671	- Other electro-thermic appliances: coffee or tea makers	CTH or RVC(40)
851672	- Other electro-thermic appliances: toasters	CTH or RVC(40)
851679	- Other electro-thermic appliances: other	CTH or RVC(40)
851680	- Electric heating resistors	CTH or RVC(40)
851690	- Parts	CTH or RVC(40)
8517	Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528:	
851711	- Telephone sets, including telephones for cellular networks or for other wireless networks: line telephone sets with cordless handsets	CTH or RVC(35)
851712	- Telephone sets, including telephones for cellular networks or for other wireless networks: telephones for cellular networks or for other wireless networks	CTH or RVC(35)
851718	- Telephone sets, including telephones for cellular networks or for other wireless networks: other	CTH or RVC(35)
851761	- 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: base stations	CTH or RVC(35)

851762	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTH or RVC(35)
851769	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: other	CTH or RVC(35)
851770	- Parts	CTH or RVC(35)
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets:	
851810	- Microphones and stands therefor	CTH or RVC(40)
851821	- Loudspeakers, whether or not mounted in their enclosures: single loudspeakers, mounted in their enclosures	CTH or RVC(40)
851822	- Loudspeakers, whether or not mounted in their enclosures: multiple loudspeakers, mounted in the same enclosure	CTH or RVC(40)
851829	- Loudspeakers, whether or not mounted in their enclosures: other	CTH or RVC(40)
851830	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTH or RVC(40)
851840	- Audio-frequency electric amplifiers	CTH or RVC(40)
851850	- Electric sound amplifier sets	CTH or RVC(40)
851890	- Parts	CTH or RVC(40)
8519	Sound recording or reproducing apparatus:	
851920	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH or RVC(40)
851930	- Turntables (record-decks)	CTH or RVC(40)
851950	- Telephone answering machines	CTSH or RVC(35)
851981	- Other apparatus: using magnetic, optical or semiconductor media	CTH or RVC(40)

851989	- Other apparatus: other	CTH or RVC(40)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	
852110	- Magnetic tape-type	CTH or RVC(40)
852190	- Other	CTH or RVC(40)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:	
852210	- Pick-up cartridges	CTH or RVC(40)
852290	- Other	CTH or RVC(40)
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:	
852321	- Magnetic media: cards incorporating a magnetic stripe	CTSH or RVC(35)
852329	- Magnetic media: other	CTSH or RVC(35)
852340	- Optical media	CTSH or RVC(35)
852351	- Semiconductor media: solid-state non-volatile storage devices	CTSH or RVC(35)
852352	- Semiconductor media: "smart cards"	CTSH or RVC(35)
852359	- Semiconductor media: other	CTSH or RVC(35)
852380	- Other	CTSH or RVC(35)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders:	
852550	- Transmission apparatus	CTSH or RVC(35)
852560	- Transmission apparatus incorporating reception apparatus	CTSH or RVC(35)
852580	- Television cameras, digital cameras and video camera recorders	CTH or RVC(40)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	
852610	- Radar apparatus	CTSH or RVC(35)
852691	- Other: radio navigational aid apparatus	CTSH or RVC(35)
852692	- Other: radio remote control apparatus	CTH or RVC(40)

8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	
852712	- Radio-broadcast receivers capable of operating without an external source of power: pocket-size radio cassette-players	CTH or RVC(40)
852713	- Radio-broadcast receivers capable of operating without an external source of power: other apparatus combined with sound recording or reproducing apparatus	CTH or RVC(40)
852719	- Radio-broadcast receivers capable of operating without an external source of power: other	CTH or RVC(40)
852721	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: combined with sound recording or reproducing apparatus	CTH or RVC(40)
852729	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: other	CTH or RVC(40)
852791	- Other: combined with sound recording or reproducing apparatus	CTH or RVC(40)
852792	- Other: not combined with sound recording or reproducing apparatus but combined with a clock	CTH or RVC(40)
852799	- Other: other	CTH or RVC(40)
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
852841	- Cathode-ray tube monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	CTH or RVC(35)
852849	- Cathode-ray tube monitors: other	CTH or RVC(40)
852851	- Other monitors: of a kind solely or principally used in an automatic data processing system of heading 8471	CTH or RVC(35)
852859	- Other monitors: other	CTH or RVC(35)
852861	- Projectors: of a kind solely or principally used in an automatic data processing system of heading 8471	CTH or RVC(35)
852869	- Projectors: other	CTH or RVC(40)
852871	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: not designed to incorporate a video display or screen	CTH or RVC(40)

852872	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other, colour	CTH or RVC(40)
852873	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: other, black and white or other monochrome	CTH or RVC(40)
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:	
852910	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or RVC(35)
852990	- Other	CTH or RVC(40)
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):	
853010	- Equipment for railways or tramways	CTH or RVC(40)
853080	- Other equipment	CTH or RVC(40)
853090	- Parts	CTH or RVC(40)
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:	
853110	- Burglar or fire alarms and similar apparatus	CTH or RVC(35)
853120	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	CTH or RVC(35)
853180	- Other apparatus	CTH or RVC(40)
853190	-Parts	CTH or RVC(35)
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	
853210	- 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)	CTSH or RVC(35)
853221	- Other fixed capacitors: tantalum	CTSH or RVC(35)
853222	- Other fixed capacitors: aluminium electrolytic	CTSH or RVC(35)
853223	- Other fixed capacitors: ceramic dielectric, single layer	CTSH or RVC(35)
853224	- Other fixed capacitors: ceramic dielectric, multilayer	CTSH or RVC(35)
853225	- Other fixed capacitors: dielectric of paper or plastics	CTSH or RVC(35)

853229	- Other fixed capacitors: other	CTSH or RVC(35)
853230	- Variable or adjustable (pre-set) capacitors	CTSH or RVC(35)
853290	- Parts	CTSH or RVC(35)
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	
853310	- Fixed carbon resistors, composition or film types	CTSH or RVC(35)
853321	- Other fixed resistors: for a power handling capacity not exceeding 20 W	CTSH or RVC(35)
853329	- Other fixed resistors: other	CTSH or RVC(35)
853331	- Wirewound variable resistors, including rheostats and potentiometers: for a power handling capacity not exceeding 20 W	CTSH or RVC(35)
853339	- Wirewound variable resistors, including rheostats and potentiometers: other	CTSH or RVC(35)
853340	- Other variable resistors, including rheostats and potentiometers	CTSH or RVC(35)
853390	- Parts	CTSH or RVC(35)
853400	Printed circuits.	CTH or RVC(35)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts:	
853510	- Fuses	CTH or RVC(40)
853521	- Automatic circuit breakers: for a voltage of less than 72.5 kV	CTH or RVC(40)
853529	- Automatic circuit breakers: other	CTH or RVC(40)
853530	- Isolating switches and make-and-break switches	CTH or RVC(40)
853540	- Lightning arresters, voltage limiters and surge suppressors:	CTH or RVC(40)
853590	- Other	CTH or RVC(40)

8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables:	
853610	- Fuses	CTH or RVC(40)
853620	- Automatic circuit breakers	CTH or RVC(40)
853630	- Other apparatus for protecting electrical circuits	CTH or RVC(40)
853641	- Relays: for a voltage not exceeding 60 V	CTH or RVC(40)
853649	- Relays: other	CTH or RVC(40)
853650	- Other switches	CTH or RVC(40)
853661	- Lamp-holders, plugs and sockets: lamp-holders	CTH or RVC(35)
853669	- Lamp-holders, plugs and sockets: other	CTH or RVC(40)
853670	- Connectors for optical fibres, optical fibre bundles or cables	CTH or RVC(40)
853690	- Other apparatus	CTH or RVC(40)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517:	
853710	- For a voltage not exceeding 1,000 V	CTH or RVC(40)
853720	- For a voltage exceeding 1,000 V	CTH or RVC(40)
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537:	
853810	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	CTH or RVC(40)
853890	- Other	CTH or RVC(40)
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	
853910	- Sealed beam lamp units	CTH or RVC(40)

853921	- Other filament lamps, excluding ultra-violet or infra-red lamps: tungsten halogen	CTSH or RVC(40)
853922	- Other filament lamps, excluding ultra-violet or infra-red lamps: other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTH or RVC(40)
853929	- Other filament lamps, excluding ultra-violet or infra-red lamps: other	CTH or RVC(40)
853931	- Discharge lamps, other than ultra-violet lamps: fluorescent, hot cathode	CTSH or RVC(40)
853932	- Discharge lamps, other than ultra-violet lamps: mercury or sodium vapour lamps; metal halide lamps	CTH or RVC(40)
853939	- Discharge lamps, other than ultra-violet lamps: other	CTH or RVC(40)
853941	- Ultra-violet or infra-red lamps; arc-lamps: arc-lamps	CTH or RVC(40)
853949	- Ultra-violet or infra-red lamps; arc-lamps: other	CTH or RVC(40)
853990	- Parts	CTH
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	
854011	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: colour	CTH or RVC(40)
854012	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes: black and white or other monochrome	CTH or RVC(40)
854020	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTH or RVC(40)
854040	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTH or RVC(35)
854050	- Data/graphic display tubes, black and white or other monochrome	CTH or RVC(35)
854060	- Other cathode-ray tubes	CTSH or RVC(35)
854071	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: magnetrons	CTSH or RVC(40)
854072	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: klystrons	CTSH or RVC(40)

854079	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes: other	CTH or RVC(40)
854081	- Other valves and tubes: receiver or amplifier valves and tubes	CTH or RVC(40)
854089	- Other valves and tubes: other	CTSH or RVC(40)
854091	- Parts: of cathode-ray tubes	CTH or RVC(40)
854099	- Parts: other	CTH or RVC(40)
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	
854110	- Diodes, other than photosensitive or light emitting diodes	CTSH or RVC(35)
854121	- Transistors, other than photosensitive transistors: with a dissipation rate of less than 1 W	CTSH or RVC(35)
854129	- Transistors, other than photosensitive transistors: other	CTSH or RVC(35)
854130	- Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC(35)
854140	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or RVC(35)
854150	- Other semiconductor devices	CTSH or RVC(35)
854160	- Mounted piezo-electric crystals	CTSH or RVC(35)
854190	- Parts	CTSH or RVC(35)
8542	Electronic integrated circuits:	
854231	- Electronic integrated circuits: processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC(35)
854232	- Electronic integrated circuits: memories	CTSH or RVC(35)
854233	- Electronic integrated circuits: amplifiers	CTSH or RVC(35)
854239	- Electronic integrated circuits: other	CTSH or RVC(35)
854290	- Parts	CTSH or RVC(35)
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	

854310	- Particle accelerators	CTSH or RVC(35)
854320	- Signal generators	CTH or RVC(40)
854330	- Machines and apparatus for electroplating, electrolysis or electrophoresis:	CTH or RVC(40)
854370	- Other machines and apparatus	CTSH or RVC(40)
854390	- Parts	CTH or RVC(40)
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	
854411	- Winding wire: of copper	CTH or RVC(40)
854419	- Winding wire: other	CTH or RVC(40)
854420	- Co-axial cable and other co-axial electric conductors	CTH or RVC(40)
854430	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH or RVC(40)
854442	- Other electrical conductors, for a voltage not exceeding 1,000 V: fitted with connectors	CTH or RVC(40)
854449	- Other electrical conductors, for a voltage not exceeding 1,000 V: other	CTH or RVC(40)
854460	- Other electric conductors, for a voltage exceeding 1,000 V	CTH or RVC(40)
854470	- Optical fibre cables	CTSH or RVC(35)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	
854511	- Electrodes: of a kind used for furnaces	CTH or RVC(35)
854519	- Electrodes: other	CTH or RVC(40)
854520	- Brushes	CTH or RVC(40)
854590	- Other	CTH or RVC(40)
8546	Electrical insulators of any material:	
854610	- Of glass	CTH or RVC(40)
854620	- Of ceramics	CTH or RVC(40)
854690	- Other	CTH or RVC(40)

8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	
854710	- Insulating fittings of ceramics	CTH or RVC(40)
854720	- Insulating fittings of plastics	CTH or RVC(40)
854790	- Other	CTH or RVC(40)
8548	Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:	
854810	- Waste and scrap of primary cells, primary batteries and electrical accumulators; spent primary cells, spent primary batteries and spent electrical accumulators	Origin shall be conferred to a good of this subheading that is derived from production or consumption in a Party
854890	- Other	CTH or RVC(40)
86	CHAPTER 86 RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:	
860110	- Powered from an external source of electricity	CTH or RVC(40)
860120	- Powered by electric accumulators	CTH or RVC(40)
8602	Other rail locomotives; locomotive tenders:	
860210	- Diesel-electric locomotives	CTH or RVC(40)
860290	- Other	CTH or RVC(40)
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:	
860310	- Powered from an external source of electricity	CTH or RVC(40)

860390	- Other	CTH or RVC(40)
860400	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)
860500	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).	CTH or RVC(40)
8606	Railway or tramway goods vans and wagons, not self-propelled:	
860610	- Tank wagons and the like	CTH or RVC(40)
860630	- Self-discharging vans and wagons, other than those of subheading 8606.10	CTH or RVC(40)
860691	- Other: covered and closed	CTH or RVC(40)
860692	- Other: open, with non-removable sides of a height exceeding 60 cm	CTH or RVC(40)
860699	- Other: other	CTH or RVC(40)
8607	Parts of railway or tramway locomotives or rolling-stock:	
860711	- Bogies, bissel-bogies, axles and wheels, and parts thereof: driving bogies and bissel-bogies	CTH or RVC(40)
860712	- Bogies, bissel-bogies, axles and wheels, and parts thereof: other bogies and bissel-bogies	CTH or RVC(40)
860719	- Bogies, bissel-bogies, axles and wheels, and parts thereof: other, including parts	CTH or RVC(40)
860721	- Brakes and parts thereof: air brakes and parts thereof	CTH or RVC(40)
860729	- Brakes and parts thereof: other	CTH or RVC(40)
860730	- Hooks and other coupling devices, buffers, and parts thereof	CTH or RVC(40)
860791	- Other: of locomotives	CTH or RVC(40)
860799	- Other: other	CTH or RVC(40)
860800	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)

860900	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH or RVC(35)
87	CHAPTER 87 VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
8701	Tractors (other than tractors of heading 8709):	
870110	- Pedestrian controlled tractors	CTH or RVC(40)
870120	- Road tractors for semi-trailers	CTH or RVC(40)
870130	- Track-laying tractors	CTH or RVC(40)
870190	- Other	CTH or RVC(40)
8702	Motor vehicles for the transport of ten or more persons, including the driver:	
870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	CTH or RVC(45)
870290	- Other	CTH or RVC(45)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:	
870310	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	CTH or RVC(45)
870321	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity not exceeding 1,000 cm ³	CTH or RVC(45)
870322	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,000 cm ³ but not exceeding 1,500 cm ³	CTH or RVC(45)
870323	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 3,000 cm ³	CTH or RVC(45)
870324	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine: of a cylinder capacity exceeding 3,000 cm ³	CTH or RVC(45)
870331	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity not exceeding 1,500 cm ³	CTH or RVC(45)

870332	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 2,500 cm ³	CTH or RVC(45)
870333	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): of a cylinder capacity exceeding 2,500 cm ³	CTH or RVC(45)
870390	- Other	CTH or RVC(45)
8704	Motor vehicles for the transport of goods:	
870410	- Dumpers designed for off-highway use	CTH or RVC(45)
870421	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. not exceeding 5 t	CTH or RVC(45)
870422	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. exceeding 5 t but not exceeding 20 t	CTH or RVC(45)
870423	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): g.v.w. exceeding 20 t	CTH or RVC(45)
870431	- Other, with spark-ignition internal combustion piston engine: g.v.w. not exceeding 5 t	CTH or RVC(45)
870432	- Other, with spark-ignition internal combustion piston engine: g.v.w. exceeding 5 t	CTH or RVC(45)
870490	- Other	CTH or RVC(45)
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
870510	- Crane lorries	CTH or RVC(45)
870520	- Mobile drilling derricks	CTH or RVC(45)
870530	- Fire fighting vehicles	CTH or RVC(45)
870540	- Concrete-mixer lorries	CTH or RVC(45)
870590	- Other	CTH or RVC(45)
870600	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705.	CTH or RVC(45)
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:	
870710	- For the vehicles of heading 8703	CTH or RVC(45)

870790	- Other	CTH or RVC(45)
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:	
870810	- Bumpers and parts thereof	CTH or RVC(40)
870821	-Other parts and accessories of bodies (including cabs): safety seat belts	CTH or RVC(40)
870829	-Other parts and accessories of bodies (including cabs): other	CTH or RVC(40)
870830	-Brakes and servo-brakes; parts thereof	CTH or RVC(40)
870840	-Gear boxes and parts thereof	CTH or RVC(40)
870850	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	CTH or RVC(40)
870870	-Road wheels and parts and accessories thereof	CTH or RVC(40)
870880	-Suspension systems and parts thereof (including shock absorbers)	CTH or RVC(40)
870891	-Other parts and accessories: radiators and parts thereof	CTH or RVC(40)
870892	-Other parts and accessories: silencers (mufflers) and exhaust pipes; parts thereof	CTH or RVC(40)
870893	-Other parts and accessories: clutches and parts thereof	CTH or RVC(40)
870894	-Other parts and accessories: steering wheels, steering columns and steering boxes; parts thereof	CTH or RVC(40)
870895	-Other parts and accessories: safety airbags with inflator system, parts thereof	CTH or RVC(40)
870899	-Other parts and accessories: other	CTH or RVC(40)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:	
870911	- Vehicles: electrical	CTH or RVC(40)
870919	- Vehicles: other	CTH or RVC(40)
870990	- Parts	CTH or RVC(40)
871000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or RVC(40)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	
871110	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	CTH or RVC(45)

871120	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³	CTH or RVC(45)
871130	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	CTH or RVC(45)
871140	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	CTH or RVC(45)
871150	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	CTH or RVC(45)
871190	- Other	CTH or RVC(45)
871200	Bicycles and other cycles (including delivery tricycles), not motorised.	CTH or RVC(40)
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled:	
871310	- Not mechanically propelled	CTH or RVC(35)
871390	- Other	CTH or RVC(35)
8714	Parts and accessories of vehicles of headings 8711 to 8713:	
871411	- Of motorcycles (including mopeds): saddles	CTH or RVC(40)
871419	- Of motorcycles (including mopeds): other	CTH or RVC(40)
871420	- Of carriages for disabled persons	CTH or RVC(40)
871491	- Other: frames and forks, and parts thereof	CTH or RVC(40)
871492	- Other: wheel rims and spokes	CTH or RVC(40)
871493	- Other: hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH or RVC(40)
871494	- Other: brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH or RVC(40)
871495	- Other: saddles	CTH or RVC(40)
871496	- Other: pedals and crank-gear, and parts thereof	CTH or RVC(40)
871499	- Other: other	CTH or RVC(40)
871500	Baby carriages and parts thereof.	CTH or RVC(40)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	
871610	- Trailers and semi-trailers of the caravan type, for housing or camping	CTH or RVC(40)

871620	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTH or RVC(40)
871631	- Other trailers and semi-trailers for the transport of goods: tanker trailers and tanker semi-trailers	CTH or RVC(40)
871639	- Other trailers and semi-trailers for the transport of goods: other	CTH or RVC(40)
871640	- Other trailers and semi-trailers	CTH or RVC(40)
871680	- Other vehicles	CTH or RVC(40)
871690	- Parts	CTH or RVC(40)
88	CHAPTER 88 AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH or RVC(40)
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:	
880211	- Helicopters: of an unladen weight not exceeding 2,000 kg	CTH or RVC(40)
880212	- Helicopters: of an unladen weight exceeding 2,000 kg	CTSH or RVC(35)
880220	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTSH or RVC(35)
880230	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTSH or RVC(35)
880240	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTSH or RVC(35)
880260	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTSH or RVC(35)
8803	Parts of goods of heading 8801 or 8802:	
880310	- Propellers and rotors and parts thereof	CTSH or RVC(35)
880320	- Under-carriages and parts thereof	CTSH or RVC(35)
880330	- Other parts of aeroplanes or helicopters	CTSH or RVC(35)
880390	- Other	CTSH or RVC(35)
880400	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	CTH or RVC(35)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:	
880510	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	CTH or RVC(35)

880521	- Ground flying trainers and parts thereof: air combat simulators and parts thereof	CTH or RVC(35)
880529	- Ground flying trainers and parts thereof: other	CTH or RVC(35)
89	CHAPTER 89 SHIPS, BOATS AND FLOATING STRUCTURES	
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:	
890110	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	CTH or RVC(35)
890120	- Tankers	CTH or RVC(35)
890130	- Refrigerated vessels, other than those of subheading 8901.20	CTH or RVC(35)
890190	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CTH or RVC(35)
890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CTH or RVC(35)
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:	
890310	- Inflatable	CTH or RVC(40)
890391	- Other: sailboats, with or without auxiliary motor	CTH or RVC(40)
890392	- Other: motorboats, other than outboard motorboats	CTH or RVC(40)
890399	- Other: other	CTH or RVC(40)
890400	Tugs and pusher craft.	CTH or RVC(35)
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:	
890510	- Dredgers	CTH or RVC(35)
890520	- Floating or submersible drilling or production platforms	CTH or RVC(35)
890590	- Other	CTH or RVC(40)
8906	Other vessels, including warships and lifeboats other than rowing boats:	
890610	- Warships	CTH or RVC(35)
890690	- Other	CTH or RVC(35)
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):	

890710	- Inflatable rafts	CTH or RVC(40)
890790	- Other	CTH or RVC(40)
890800	Vessels and other floating structures for breaking up.	CTH or RVC(35)
90	CHAPTER 90 OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of 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:	
900110	- Optical fibres, optical fibre bundles and cables	CTH or RVC(35)
900120	- Sheets and plates of polarising material	CTH or RVC(40)
900130	- Contact lenses	CTH or RVC(40)
900140	- Spectacle lenses of glass	CTH or RVC(40)
900150	- Spectacle lenses of other materials	CTH or RVC(40)
900190	- Other	CTH or RVC(40)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	
900211	- Objective lenses: for cameras, projectors or photographic enlargers or reducers	CTH or RVC(40)
900219	- Objective lenses: other	CTH or RVC(40)
900220	- Filters	CTH or RVC(40)
900290	- Other	CTH or RVC(40)
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	
900311	- Frames and mountings: of plastics	CTH or RVC(40)
900319	- Frames and mountings: of other materials	CTH or RVC(40)
900390	- Parts	CTH or RVC(40)
9004	Spectacles, goggles and the like, corrective, protective or other:	

900410	- Sunglasses	CTH or RVC(40)
900490	- Other	CTH or RVC(40)
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	
900510	- Binoculars	CTH or RVC(40)
900580	- Other instruments	CTH or RVC(40)
900590	- Parts and accessories (including mountings)	CTH or RVC(40)
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539:	
900610	- Cameras of a kind used for preparing printing plates or cylinders	CTH or RVC(40)
900630	- 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)
900640	- Instant print cameras	CTH or RVC(35)
900651	- Other cameras: with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTH or RVC(40)
900652	- Other cameras: other, for roll film of a width less than 35 mm	CTH or RVC(40)
900653	- Other cameras: other, for roll film of a width of 35 mm	CTH or RVC(40)
900659	- Other cameras: other	CTH or RVC(40)
900661	- Photographic flashlight apparatus and flashbulbs: discharge lamp ("electronic") flashlight apparatus	CTH or RVC(40)
900669	- Photographic flashlight apparatus and flashbulbs: other	CTH or RVC(40)
900691	- Parts and accessories: for cameras	CTH or RVC(40)
900699	- Parts and accessories: other	CTH or RVC(40)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	
900711	- Cameras: for film of less than 16 mm width or for double-8 mm film	CTH or RVC(40)
900719	- Cameras: other	CTH or RVC(40)
900720	- Projectors	CTH or RVC(40)
900791	- Parts and accessories: for cameras	CTH or RVC(40)
900792	- Parts and accessories: for projectors	CTH or RVC(40)

9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:	
900810	- Slide projectors	CTH or RVC(40)
900820	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTH or RVC(40)
900830	- Other image projectors	CTH or RVC(40)
900840	- Photographic (other than cinematographic) enlargers and reducers	CTH or RVC(40)
900890	- Parts and accessories	CTH or RVC(40)
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens:	
901010	- 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)
901050	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH or RVC(35)
901060	- Projection screens	CTH or RVC(40)
901090	- Parts and accessories	CTH or RVC(40)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:	
901110	- Stereoscopic microscopes	CTSH or RVC(40)
901120	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH or RVC(40)
901180	- Other microscopes	CTSH or RVC(40)
901190	- Parts and accessories	CTH or RVC(40)
9012	Microscopes other than optical microscopes; diffraction apparatus:	
901210	- Microscopes other than optical microscopes and diffraction apparatus	CTSH or RVC(40)
901290	- Parts and accessories	CTH or RVC(40)

9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:	
901310	- 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)
901320	- Lasers, other than laser diodes	CTH or RVC(40)
901380	- Other devices, appliances and instruments	CTH or RVC(40)
901390	- Parts and accessories	CTH or RVC(40)
9014	Direction finding compasses; other navigational instruments and appliances:	
901410	- Direction finding compasses	CTH or RVC(35)
901420	- Instruments and appliances for aeronautical or space navigation (other than compasses)	CTH or RVC(35)
901480	- Other instruments and appliances	CTH or RVC(40)
901490	- Parts and accessories	CTH or RVC(35)
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	
901510	- Rangefinders	CTH or RVC(40)
901520	- Theodolites and tachymeters (tacheometers)	CTH or RVC(40)
901530	- Levels	CTH or RVC(40)
901540	- Photogrammetrical surveying instruments and appliances	CTH or RVC(40)
901580	- Other instruments and appliances	CTH or RVC(40)
901590	- Parts and accessories	CTH or RVC(40)
901600	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH or RVC(35)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	

901710	- Drafting tables and machines, whether or not automatic	CTH or RVC(40)
901720	- Other drawing, marking-out or mathematical calculating instruments	CTH or RVC(40)
901730	- Micrometers, callipers and gauges	CTH or RVC(35)
901780	- Other instruments	CTH or RVC(40)
901790	- Parts and accessories	CTH or RVC(40)
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	
901811	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): electro-cardiographs	CTSH or RVC(35)
901812	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): ultrasonic scanning apparatus	CTSH or RVC(35)
901813	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): magnetic resonance imaging apparatus	CTSH or RVC(35)
901814	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): scintigraphic apparatus	CTSH or RVC(35)
901819	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): other	CTSH or RVC(35)
901820	- Ultra-violet or infra-red ray apparatus	CTSH or RVC(35)
901831	- Syringes, needles, catheters, cannulae and the like: syringes, with or without needles	CTSH or RVC(35)
901832	- Syringes, needles, catheters, cannulae and the like: tubular metal needles and needles for sutures	CTSH or RVC(35)
901839	- Syringes, needles, catheters, cannulae and the like: other	CTSH or RVC(35)
901841	- Other instruments and appliances, used in dental sciences: dental drill engines, whether or not combined on a single base with other dental equipment	CTSH or RVC(35)
901849	- Other instruments and appliances, used in dental sciences: other	CTSH or RVC(35)
901850	- Other ophthalmic instruments and appliances	CTSH or RVC(35)

901890	- Other instruments and appliances	CTSH or RVC(35)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
901910	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTSH or RVC(35)
901920	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTSH or RVC(35)
902000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC(40)
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	
902110	- Orthopaedic or fracture appliances	CTSH or RVC(35)
902121	- Artificial teeth and dental fittings: artificial teeth	CTSH or RVC(35)
902129	- Artificial teeth and dental fittings: other	CTSH or RVC(35)
902131	- Other artificial parts of the body: artificial joints	CTSH or RVC(35)
902139	- Other artificial parts of the body: other	CTSH or RVC(35)
902140	- Hearing aids, excluding parts and accessories	CTSH or RVC(35)
902150	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH or RVC(35)
902190	- Other	CTSH or RVC(35)
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	
902212	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: computed tomography apparatus	CTSH or RVC(35)

902213	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for dental uses	CTSH or RVC(35)
902214	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: other, for medical, surgical or veterinary uses	CTSH or RVC(35)
902219	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	CTSH or RVC(35)
902221	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for medical, surgical, dental or veterinary uses	CTSH or RVC(35)
902229	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: for other uses	CTSH or RVC(35)
902230	- X-ray tubes	CTSH or RVC(35)
902290	- Other, including parts and accessories	CTH or RVC(35)
902300	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC(35)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	
902410	- Machines and appliances for testing metals	CTSH or RVC(35)
902480	- Other machines and appliances	CTSH or RVC(35)
902490	- Parts and accessories	CTSH or RVC(35)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:	
902511	- Thermometers and pyrometers, not combined with other instruments: liquid-filled, for direct reading	CTSH or RVC(35)

902519	- Thermometers and pyrometers, not combined with other instruments: other	CTH or RVC(40)
902580	- Other instruments	CTSH or RVC(35)
902590	- Parts and accessories	CTSH or RVC(35)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:	
902610	- For measuring or checking the flow or level of liquids	CTSH or RVC(35)
902620	- For measuring or checking pressure:	CTSH or RVC(35)
902680	- Other instruments or apparatus	CTSH or RVC(35)
902690	- Parts and accessories	CTH or RVC(35)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	
902710	- Gas or smoke analysis apparatus	CTSH or RVC(35)
902720	- Chromatographs and electrophoresis instruments	CTSH or RVC(35)
902730	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH or RVC(35)
902750	- Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH or RVC(35)
902780	- Other instruments and apparatus	CTSH or RVC(35)
902790	- Microtomes; parts and accessories	CTH or RVC(35)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
902810	- Gas meters	CTSH or RVC(35)
902820	- Liquid meters	CTSH or RVC(35)
902830	- Electricity meters	CTH or RVC(40)
902890	- Parts and accessories	CTSH or RVC(35)

9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:	
902910	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	CTH or RVC(40)
902920	- Speed indicators and tachometers; stroboscopes	CTH or RVC(40)
902990	- Parts and accessories	CTH or RVC(40)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	
903010	- Instruments and apparatus for measuring or detecting ionising radiations	CTSH or RVC(35)
903020	- Oscilloscopes and oscillographs	CTH or RVC(40)
903031	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters without a recording device	CTH or RVC(40)
903032	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: multimeters with a recording device	CTSH or RVC(35)
903033	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, without a recording device	CTH or RVC(40)
903039	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: other, with a recording device	CTSH or RVC(35)
903040	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH or RVC(35)
903082	- Other instruments and apparatus: for measuring or checking semiconductor wafers or devices	CTSH or RVC(35)
903084	- Other instruments and apparatus: other, with a recording device	CTSH or RVC(35)
903089	- Other	CTSH or RVC(35)

903090	- Parts and accessories	CTSH or RVC(35)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors:	
903110	- Machines for balancing mechanical parts	CTSH or RVC(35)
903120	- Test benches	CTSH or RVC(35)
903141	- Other optical instruments and appliances: for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or RVC(35)
903149	- Other optical instruments and appliances: other	CTSH or RVC(35)
903180	- Other instruments, appliances and machines	CTSH or RVC(35)
903190	- Parts and accessories	CTSH or RVC(35)
9032	Automatic regulating or controlling instruments and apparatus:	
903210	- Thermostats	CTH or RVC(40)
903220	- Manostats	CTSH or RVC(35)
903281	- Other instruments and apparatus: hydraulic or pneumatic	CTSH or RVC(35)
903289	- Other instruments and apparatus: other	CTSH or RVC(40)
903290	- Parts and accessories	CTSH or RVC(35)
903300	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	CHAPTER 91 CLOCKS AND WATCHES AND PARTS THEREOF	
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:	
910111	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with mechanical display only	CTH or RVC (40)
910119	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: other	CTH or RVC (40)
910121	- Other wrist-watches, whether or not incorporating a stop-watch facility: with automatic winding	CTH or RVC (40)
910129	- Other wrist-watches, whether or not incorporating a stop-watch facility: other	CTH or RVC (40)
910191	- Other: electrically operated	CTH or RVC (40)
910199	- Other: other	CTH or RVC (40)

9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 9101:	
910211	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with mechanical display only	CTH or RVC (40)
910212	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: with opto-electronic display only	CTH or RVC (40)
910219	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: other	CTH or RVC (40)
910221	- Other wrist-watches, whether or not incorporating a stop-watch facility: with automatic winding	CTH or RVC (40)
910229	- Other wrist-watches, whether or not incorporating a stop-watch facility: other	CTH or RVC (40)
910291	- Other: electrically operated	CTH or RVC (40)
910299	- Other: other	CTH or RVC (40)
9103	Clocks with watch movements, excluding clocks of heading 9104:	
910310	- Electrically operated	CTH or RVC (40)
910390	- Other	CTH or RVC (40)
910400	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or RVC (40)
9105	Other clocks:	
910511	- Alarm clocks: electrically operated	CTH or RVC (40)
910519	- Alarm clocks: other	CTH or RVC (40)
910521	- Wall clocks: electrically operated	CTH or RVC (40)
910529	- Wall clocks: other	CTH or RVC (40)
910591	- Other: electrically operated	CTH or RVC (40)
910599	- Other: other	CTH or RVC (40)
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):	
910610	- Time-registers; time-recorders	CTH or RVC (40)
910690	- Other	CTH or RVC (40)
910700	Time switches with clock or watch movement or with synchronous motor.	CTH or RVC (40)

9108	Watch movements, complete and assembled:	
910811	- Electrically operated: with mechanical display only or with a device to which a mechanical display can be incorporated	CTH or RVC (40)
910812	- Electrically operated: with opto-electronic display only	CTH or RVC (40)
910819	- Electrically operated: other	CTH or RVC (40)
910820	- With automatic winding	CTH or RVC (40)
910890	- Other	CTH or RVC (40)
9109	Clock movements, complete and assembled:	
910911	- Electrically operated: of alarm clocks	CTH or RVC (40)
910919	- Electrically operated: other	CTH or RVC (40)
910990	- Other	CTH or RVC (40)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:	
911011	- Of watches: complete movements, unassembled or partly assembled (movement sets)	CTH or RVC (40)
911012	- Of watches: incomplete movements, assembled	CTH or RVC (40)
911019	- Of watches: rough movements	CTH or RVC (40)
911090	- Other	CTH or RVC (40)
9111	Watch cases and parts thereof:	
911110	- Cases of precious metal or of metal clad with precious metal	CTH or RVC (40)
911120	- Cases of base metal, whether or not gold-or silver-plated	CTH or RVC (40)
911180	- Other cases	CTH or RVC (40)
911190	- Parts	CTH or RVC (40)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof:	
911220	- Cases	CTH or RVC (40)
911290	- Parts	CTH
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
911310	- Of precious metal or of metal clad with precious metal	CTH or RVC (40)
911320	- Of base metal, whether or not gold-or silver-plated	CTH or RVC (40)
911390	- Other	CTH or RVC (40)
9114	Other clock or watch parts:	
911410	- Springs, including hair-springs	CTH or RVC (40)

911420	- Jewels	CTH or RVC (40)
911430	- Dials	CTH or RVC (40)
911440	- Plates and bridges	CTH or RVC (40)
911490	- Other	CTH or RVC (40)
92	CHAPTER 92 MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:	
920110	- Upright pianos	CTH or RVC(40)
920120	- Grand pianos	CTH or RVC(40)
920190	- Other	CTH or RVC(40)
9202	Other string musical instruments (for example, guitars, violins, harps):	
920210	- Played with a bow	CTH or RVC(40)
920290	- Other	CTH or RVC(40)
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	
920510	- Brass-wind instruments	CTH or RVC(40)
920590	- Other	CTH or RVC(40)
920600	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH or RVC(40)
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	
920710	- Keyboard instruments, other than accordions	CTH or RVC(40)
920790	- Other	CTH or RVC(40)
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:	
920810	- Musical boxes	CTH or RVC(40)
920890	- Other	CTH or RVC(40)

9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	
920930	- Musical instrument strings	CTH or RVC(40)
920991	- Other: parts and accessories for pianos	CTH
920992	- Other: parts and accessories for the musical instruments of heading 9202	CTH
920994	- Other: parts and accessories for the musical instruments of heading 9207	CTH
920999	- Other: other	CTH or RVC(40)
93	CHAPTER 93 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307:	
930111	- Artillery weapons (for example, guns, howitzers and mortars): self-propelled	CTH or RVC(35)
930119	- Artillery weapons (for example, guns, howitzers and mortars): other	CTH or RVC(35)
930120	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH or RVC(35)
930190	- Other	CTH or RVC(35)
930200	Revolvers and pistols, other than those of heading 9303 or 9304.	CTH or RVC(35)
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	
930310	- Muzzle-loading firearms	CTH or RVC(35)
930320	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	CTH or RVC(40)
930330	- Other sporting, hunting or target-shooting rifles	CTH or RVC(40)
930390	- Other	CTH or RVC(35)

930400	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.	CTH or RVC(40)
9305	Parts and accessories of articles of headings 9301 to 9304:	
930510	- Of revolvers or pistols	CTH or RVC(35)
930521	- Of shotguns or rifles of heading 9303: shotgun barrels	CTH or RVC(40)
930529	- Of shotguns or rifles of heading 9303: other	CTH or RVC(35)
930591	- Other: of military weapons of heading 9301	CTH or RVC(40)
930599	- Other: other	CTH or RVC(40)
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	
930621	- Shotgun cartridges and parts thereof; air gun pellets: cartridges	CTH or RVC(35)
930629	- Shotgun cartridges and parts thereof; air gun pellets: other	CTH or RVC(35)
930630	- Other cartridges and parts thereof	CTH or RVC(40)
930690	- Other	CTH or RVC(35)
930700	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or RVC(35)
94	CHAPTER 94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof:	
940110	- Seats of a kind used for aircraft	CTH
940120	- Seats of a kind used for motor vehicles	CTH
940130	- Swivel seats with variable height adjustment	CTH
940140	- Seats other than garden seats or camping equipment, convertible into beds	CTH
940151	- Seats of cane, osier, bamboo or similar materials: of bamboo or rattan	CTH
940159	- Seats of cane, osier, bamboo or similar materials: other	CTH

940161	- Other seats, with wooden frames: upholstered	CTH
940169	- Other seats, with wooden frames: other	CTH
940171	- Other seats, with metal frames: upholstered	CTH
940179	- Other seats, with metal frames: other	CTH
940180	- Other seats	CTH
940190	- Parts	CTH
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:	
940210	- Dentists', barbers' or similar chairs and parts thereof	CTH
940290	- Other	CTH
9403	Other furniture and parts thereof:	
940310	- Metal furniture of a kind used in offices	CTH or RVC(35)
940320	- Other metal furniture	CTH or RVC(35)
940330	- Wooden furniture of a kind used in offices	CTH or RVC(35)
940340	- Wooden furniture of a kind used in the kitchen	CTH or RVC(35)
940350	- Wooden furniture of a kind used in the bedroom	CTH or RVC(35)
940360	- Otherwooden furniture	CTH or RVC(35)
940370	- Furniture of plastics	CTH or RVC(35)
940381	- Furniture of other materials, including cane, osier, bamboo or similar materials: of bamboo or rattan	CTH or RVC(35)
940389	- Furniture of other materials, including cane, osier, bamboo or similar materials: other	CTH or RVC(35)
940390	- Parts	CTH or RVC(35)
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:	
940410	- Mattress supports	CTH or RVC(40)
940421	- Mattresses: of cellular rubber or plastics, whether or not covered	CTH or RVC(40)
940429	- Mattresses: of other materials	CTH or RVC(40)

940430	- Sleeping bags	CTH or RVC(40)
940490	- Other	CTH or RVC(40)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
940510	- 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)
940520	- Electric table, desk, bedside or floor-standing lamps	CTH or RVC(40)
940530	- Lighting sets of a kind used for Christmas trees	CTH or RVC(40)
940540	- Other electric lamps and lighting fittings	CTH or RVC(40)
940550	- Non-electrical lamps and lighting fittings	CTH or RVC(40)
940560	- Illuminated signs, illuminated name-plates and the like	CTH or RVC(40)
940591	- Parts: of glass	CTH or RVC(40)
940592	- Parts: of plastics	CTH or RVC(40)
940599	- Parts: other	CTH or RVC(40)
940600	Prefabricated buildings.	CTH or RVC(40)
95	CHAPTER 95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
950300	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
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	
950410	- Video games of a kind used with a television receiver	CTH
950420	- Articles and accessories for billiards of all kinds	CTH
950430	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	CTH
950440	- Playing cards	CTH
950490	- Other	CTH

9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	
950510	- Articles for Christmas festivities	CTH
950590	- Other	CTH
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	
950611	- Snow-skis and other snow-ski equipment: skis	CTH or RVC(40)
950612	- Snow-skis and other snow-ski equipment: ski-fastenings (ski-bindings)	CTH or RVC(40)
950619	- Snow-skis and other snow-ski equipment: other	CTH or RVC(40)
950621	- Water-skis, surf-boards, sailboards and other water-sport equipment: sailboards	CTH or RVC(40)
950629	- Water-skis, surf-boards, sailboards and other water-sport equipment: other	CTH or RVC(40)
950631	- Golf clubs and other golf equipment: clubs, complete	CTH or RVC(40)
950632	- Golf clubs and other golf equipment: balls	CTH or RVC(40)
950639	- Golf clubs and other golf equipment: other	CTH or RVC(40)
950640	- Articles and equipment for table-tennis	CTH or RVC(40)
950651	- Tennis, badminton or similar rackets, whether or not strung: lawn-tennis rackets, whether or not strung	CTH or RVC(40)
950659	- Tennis, badminton or similar rackets, whether or not strung: other	CTH or RVC(40)
950661	- Balls, other than golf balls and table-tennis balls: lawn-tennis balls	CTH or RVC(40)
950662	- Balls, other than golf balls and table-tennis balls: inflatable	CTH or RVC(40)
950669	- Balls, other than golf balls and table-tennis balls: other	CTH or RVC(40)
950670	- Ice skates and roller skates, including skating boots with skates attached	CTH or RVC(40)
950691	- Other: articles and equipment for general physical exercise, gymnastics or athletics	CTH or RVC(40)
950699	- Other: other	CTH or RVC(40)
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:	

950710	- Fishing rods	CTH or RVC(40)
950720	- Fish-hooks, whether or not snelled	CTH or RVC(40)
950730	- Fishing reels	CTH or RVC(40)
950790	- Other	CTH or RVC(40)
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:	
950810	- Travelling circuses and travelling menageries	CTH or RVC(40)
950890	- Other	CTH or RVC(40)
96	CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES	
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	
960110	- Worked ivory and articles of ivory	CTH or RVC(40)
960190	- Other	CTH or RVC(40)
960200	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin.	CTH or RVC(40)
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	
960310	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	CTH or RVC(40)
960321	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: tooth brushes, including dental-plate brushes	CTH or RVC(40)

960329	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: other	CTH or RVC(40)
960330	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	CTH or RVC(40)
960340	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	CTH or RVC(40)
960350	- Other brushes constituting parts of machines, appliances or vehicles	CTH or RVC(40)
960390	- Other	CTH or RVC(40)
960400	Hand sieves and hand riddles.	CTH or RVC(40)
960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH or RVC(40)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:	
960610	- Press-fasteners, snap-fasteners and press-studs and parts therefor	CTH or RVC(40)
960621	- Buttons: of plastics, not covered with textile material	CTH or RVC(40)
960622	- Buttons: of base metal, not covered with textile material	CTH or RVC(40)
960629	- Buttons: other	CTH or RVC(40)
960630	- Button moulds and other parts of buttons; button blanks	CTH or RVC(40)
9607	Slide fasteners and parts thereof:	
960711	- Slide fasteners: fitted with chain scoops of base metal	CTH or RVC(40)
960719	- Slide fasteners: other	CTH or RVC(40)
960720	- Parts	CTH
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:	
960810	- Ball point pens	CTH or RVC(40)
960820	- Felt tipped and other porous-tipped pens and markers	CTH or RVC(40)
960831	- Fountain pens, stylograph pens and other pens: Indian ink drawing pens	CTH or RVC(40)
960839	- Fountain pens, stylograph pens and other pens: other	CTH or RVC(40)

960840	- Propelling or sliding pencils	CTH or RVC(40)
960850	- Sets of articles from two or more of the foregoing subheadings	CTH or RVC(40)
960860	- Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC(40)
960891	- Other: pen nibs and nib points	CTH or RVC(40)
960899	- Other: other	CTH or RVC(40)

9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	
960910	- Pencils and crayons, with leads encased in a rigid sheath	CTH or RVC(40)
960920	- Pencil leads, black or coloured	CTH or RVC(40)
960990	- Other	CTH or RVC(40)
961000	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or RVC(40)
961100	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)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	
961210	- Ribbons	CTH or RVC(40)
961220	- Ink-pads	CTH or RVC(40)
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	
961310	- Pocket lighters, gas fuelled, non-refillable	CTH or RVC(40)
961320	- Pocket lighters, gas fuelled, refillable	CTH or RVC(40)
961380	- Other lighters	CTH or RVC(40)
961390	- Parts	CTH
961400	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or RVC(40)
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof:	
961511	- Combs, hair-slides and the like: of hard rubber or plastics	CTH or RVC(40)
961519	- Combs, hair-slides and the like: other	CTH or RVC(40)
961590	- Other	CTH or RVC(40)
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:	

961610	- Scent sprays and similar toilet sprays, and mounts and heads therefor	CTH or RVC(40)
961620	- Powder-puffs and pads for the application of cosmetics or toilet preparations	CTH or RVC(40)
961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	CTH or RVC(40)
961800	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or RVC(40)
97	CHAPTER 97 WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:	
970110	- Paintings, drawings and pastels	CTH or RVC(35)
970190	- Other	CTH or RVC(35)
970200	Original engravings, prints and lithographs.	CTH or RVC(35)
970300	Original sculptures and statuary, in any material.	CTH or RVC(35)
970400	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907.	CTH
970500	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	CTH
970600	Antiques of an age exceeding one hundred years.	CTH

ANNEX 4C
LIST OF GOODS ELIGIBLE FOR OUTWARD PROCESSING (HS 2007)

4014.90
7019.90
8207.19
8409.99
8412.80
8414.59
8414.80
8414.90
8415.81
8415.90
8421.21
8421.99
8422.30
8422.40
8423.82
8423.89
8423.90
8424.30
8424.90
8437.90
8441.10
8443.91
8451.29
8462.31
8462.99
8467.22
8467.91
8467.99
8479.90
8480.20
8480.49
8480.79
8483.50
8484.20
8501.20
8501.31
8501.32
8501.33
8501.34
8501.53

8501.61
8501.62
8502.11
8502.12
8502.13
8502.20
8502.31
8502.39
8502.40
8504.21
8504.22
8504.31
8504.32
8504.33
8504.34
8504.40
8504.90
8505.11
8505.19
8506.90
8507.40
8508.70
8509.80
8509.90
8511.20
8511.80
8514.10
8514.40
8514.90
8515.11
8515.19
8515.21
8515.31
8515.80
8515.90
8516.21
8516.33
8518.29
8518.50
8519.81
8519.89
8522.10
8522.90
8525.80

8526.92
8529.90
8535.29
8535.40
8536.41
8536.49
8539.29
8539.32
8539.39
8539.41
8539.49
8539.90
8540.72
8540.79
8540.89
8543.20
8543.30
8543.90
8545.20
8546.10
8548.10
8714.93
8714.96
9001.50
9006.10
9008.30
9010.90
9013.80
9017.20
9017.80
9033.00
9405.50

ANNEX 4D
COMPETENT GOVERNMENT AUTHORITY FOR CUSTOMS PROCEDURES
RELATING TO ORIGIN

Pursuant to Article 4.14 (Definitions), the competent government authority is:

- (a) in the case of Singapore, Singapore Customs, or its successors; and
- (b) in the case of Chinese Taipei, the customs administration under the Ministry of Finance or its successors and the Ministry of Economic Affairs or its successors.

**ANNEX 4E
TEMPLATE FOR DECLARATION OF ORIGIN**

DECLARATION OF ORIGIN

**Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu,
Kinmen and Matsu (“Chinese Taipei”) on Economic Partnership (“ASTEP”)**

1. Name of Exporter: Address:		
2. Name of Consignee: Address:		
3. Producer name: (Optional field & to be filled only if known)		
4. Description of Goods	5. HS Tariff Classification	6. Number & Date of Invoice
<p>7. I hereby declare that the goods enumerated on this invoice are originating from the territory of <i>Singapore / Chinese Taipei</i> and they comply with the origin requirements specified for those goods in the ASTEP.</p> <p>The information on this document is true and accurate and I assume the responsibility for providing such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</p> <p>I agree to maintain and present upon request, documentation necessary to support this declaration of origin, and to inform, in writing, all persons to whom the declaration of origin was given of any changes that could affect the accuracy or validity of this certification.</p>		
8. Name, Designation, Date and Signature:		

INSTRUCTIONS FOR FILLING THE DECLARATION OF ORIGIN

The Declaration of Origin shall be completed by the exporter of the goods legibly in English. Annexes may be attached if the spaces provided are insufficient.

Field 1	Indicate legal name, address of the exporter.
Field 2	Indicate legal name, address of the importer.
Field 3	Indicate legal name, address of the producer, if known.
Field 4	Provide a full description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the Harmonized System (HS).
Field 5	For each good described in Field 4, identify the six digits corresponding to the HS tariff classification of the importing authority.
Field 6	For each good described in Field 4, identify the number and date of invoice. The invoice number should not be post-dated.
Field 7	Declaration of origin as applicable: a. For exports from Singapore, please declare “Singapore”; b. For exports from Chinese Taipei, please declare “Chinese Taipei”.
Field 8	This field must be completed, signed and dated by the exporter or producer. The date must be the date the Declaration of Origin was completed and signed.

ANNEX 7
COORDINATORS FOR TECHNICAL BARRIERS TO TRADE

1. For the purpose of Article 7.9 (Coordinators), the Coordinator shall be:
 - (a) in the case of Singapore, the Ministry of Trade and Industry, or its successors;
and
 - (b) in the case of Chinese Taipei, the Ministry of Economic Affairs, or its successors.

2. Upon entry into force of this Agreement, the Parties shall exchange contact details of their respective Coordinators, including email addresses, fax and telephone numbers. In the event of any changes, the Party shall inform the other Party within three (3) days of the changes.

ANNEX 8A
TELECOMMUNICATIONS SERVICES

I. Scope and Definitions

1. This Annex applies to measures affecting telecommunications services where specific commitments are undertaken.
2. For the purposes of this Annex:
 - (a) **telecommunications** means the transmission and reception of signals by any electromagnetic means;
 - (b) **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, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;
 - (c) **public telecommunications transport network** means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;
 - (d) **essential facilities** means facilities of a public telecommunications transport network or service designated by each Party that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
 - (e) **major supplier** means a supplier that 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:
 - (i) control over essential facilities; or
 - (ii) use of its position in the market;
 - (f) **facilities-based suppliers** means:
 - (i) for Chinese Taipei, Type 1 Telecommunications Carriers provided for in its Telecommunications Act;
 - (ii) for Singapore, Facilities-Based Operators;

and

- (g) **services-based suppliers** means:
 - (i) for Chinese Taipei, Type 2 Telecommunications Carriers provided for in its Telecommunications Act;
 - (ii) for Singapore, Services-Based Operators.

II. Competitive Safeguards

Prevention of Anti-competitive Practices in Telecommunications

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers, who alone or together are a major supplier, from engaging in or continuing anti-competitive practices.

Safeguards

2. The anti-competitive practices referred to in paragraph 1 above shall include in particular:

- (a) engaging in anti-competitive cross-subsidisation or pricing services in a manner that gives rise to unfair competition;
- (b) discriminating unfairly in providing telecommunications services;
- (c) using information obtained from competitors with anti-competitive results; and
- (d) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Asymmetric Regulation

3. Each Party may, in accordance with its laws and regulations, determine the appropriate level of regulation required to promote fair competition.

III. Public Availability of Licensing Criteria

- 1. Where a licence is required, each Party shall make publicly available the following:
 - (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.

2. Each Party shall make known to the applicant the reasons for the denial of a licence upon request.

IV. Interconnection

Interconnection to be ensured

1. Each Party shall ensure interconnection between a facilities-based supplier or a services-based supplier and any other facilities-based supplier or a services-based supplier to the extent provided for in its laws and regulations.

Interconnection with Major Suppliers

2. Each Party shall ensure that a major supplier is required to provide interconnection 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, for like services of non-affiliated service suppliers or for like services of 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 unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be provided; and
- (c) upon reasonable 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.

3. Each Party shall ensure that a major supplier is required to allow other suppliers who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection within the major supplier's buildings^(Note 1); or
- (b) to install their cables and lines which are essential for interconnection within the facilities specified by the laws, regulations, or administrative adjudication of each Party;

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

Note 1: Buildings used for communications that house a point of interconnection.

Interconnection Pursuant to an Approved Reference Interconnection Offer or a Model Agreement ^(Note 2)

4. Each Party shall ensure that major suppliers are required to provide, to the relevant regulatory authorities, a reference interconnection offer for approval, or an interconnection agreement already in effect. At a minimum, the reference interconnection offer or the model agreement shall be required to contain the following:

- (a) a list and description of the interconnection-related services offered, the terms and conditions for such services, the operational and technical requirements, and the procedures or processes that will be used to order and provide such services;
- (b) a list of cost-oriented prices that a major supplier offers for all its interconnection-related services. Where feasible, the major supplier shall be required to use an established cost-oriented methodology based on incremental forward-looking economic cost;
- (c) standard periods between the dates of request and commencement which are stipulated in a clear manner and are reasonable; and
- (d) a statement regarding the duration of the proposed interconnection agreement, if it is fixed.

Note 2: For greater clarity, model agreements shall not contain any information which infringes business secrecy, patent or other intellectual property rights.

5. Paragraphs 2, 3 and 4 of Clause IV of this Annex are applied only to a major supplier which has control over essential facilities.

Public Availability of the Procedures for Interconnection Negotiations

6. Each Party shall ensure that the procedures applicable for interconnection to a major supplier are made publicly available.

Transparency of Interconnection Arrangements

7. Each Party shall make publicly available the rates, terms, conditions of the interconnection agreement between major suppliers and other suppliers by publishing either the reference interconnection offer or model agreement as well as relevant information.

V. Interconnection Dispute Settlement

A service supplier requesting interconnection with a major supplier shall 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 Clause VII of this Annex, 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.

VI. Universal Service

Each Party shall have the right to define the kind of universal service obligation it wishes to maintain. Such obligations shall not be regarded as anti-competitive *per se*, provided that 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.

VII. Independent Regulators

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

VIII. Allocation and Use of Scarce Resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, shall be carried out in an objective, timely, transparent and non-discriminatory manner. Each Party shall make publicly available the current state of allocated frequency bands. Each Party shall not be required to make publicly available detailed identification of frequencies allocated for specific government uses.

ANNEX 8B
NON-CONFORMING MEASURES

ANNEX 8B:I

Explanatory Note

1. The Schedule of a Party to Annex 8B:I sets out, pursuant to paragraph 1 of Article 8.6 (Non-Conforming Measures) and paragraph 1 of Article 9.11 (Non-Conforming Measures), a Party's existing measures that are not subject to some or all of the obligations imposed by:

- (a) Article 8.3 (National Treatment) and Article 9.5 (National Treatment);
- (b) Article 8.4 (Market Access);
- (c) Article 8.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements); or
- (e) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific sub-sector for which the entry is made;
- (c) **Industry Classification**, where referenced, refers to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (d) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to subparagraph 1(a) and 1(b) of Article 8.6 (Non-Conforming Measures) and subparagraph 1(a) and 1(b) of Article 9.11 (Non-Conforming Measures), do not apply to the listed measure(s), as set out in paragraph 4;
- (e) **Measures** identifies the laws, regulations, or other measures for which the entry is made. A measure cited in the **Measures** element:

- (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement, and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (f) **Description** sets out the non-conforming measures for which the entry is made.

3. In the interpretation of a Schedule entry, all elements of the entry shall be considered in their totality.

4. In accordance with subparagraphs 1(a) and 1(b) of Article 8.6 (Non-Conforming Measures) and subparagraphs 1(a) and 1(b) of Article 9.11 (Non-Conforming Measures), the obligations set out in this Agreement specified in the Obligations Concerned element of an entry do not apply to the non-conforming measures identified in the Description element of that entry.

5. Article 8.5 (Local Presence) and Article 8.3 (National Treatment) are separate disciplines and a measure that is only inconsistent with Article 8.5 (Local Presence) need not be reserved against Article 8.3 (National Treatment).

SCHEDULE OF SINGAPORE (ANNEX 8B:I)

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	This is an administrative policy of the Government of Singapore and is inscribed in the Memorandum and Articles of Association of PSA Corporation.
Description	<p><u>Investment:</u></p> <p>The aggregate of foreign shareholdings in PSA Corporation and/or its successor bodies is subject to a 49% limit.</p> <p>The “aggregate of foreign shareholdings” is defined as the total number of shares owned by:</p> <ul style="list-style-type: none">(a) any individual who is not a Singapore citizen;(b) any corporation which is not more than 50% owned by Singapore citizens or by the Government of Singapore; and/or(c) any other enterprise which is not owned or controlled by the Government of Singapore.

2.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	This is an administrative policy of the Government of Singapore and is inscribed in the Memorandum and Articles of Association of the relevant enterprises below.
Description	<p><u>Investment:</u></p> <p>All individual investors, apart from the Government of Singapore, will be subject to the following equity ownership limits in the enterprises and/or its successor bodies, as listed below:</p> <ul style="list-style-type: none">(a) Singapore Technologies Engineering – 15%;(b) PSA Corporation – 5%;(c) Singapore Airlines – 5%;(d) Singapore Power, Power Grid, Power Supply, Power Gas – 10%; <p>For the purposes of this reservation, ownership of equity by an investor in these enterprises and/or its successor bodies includes both direct and indirect ownership of equity.</p>

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Local Presence
Measures	Business Registration Act, Cap. 32, 2004 Rev Ed Business Registration Regulations, Cap. 32, Regulation 1 Companies Act, Cap. 50, 2006 Rev Ed Limited Liability Partnerships Act, Cap. 163A, 2006 Rev Ed Limited Liability Partnerships Regulations, Cap. 163A, Regulation 1 Limited Partnerships Act, Cap. 163B, 2010 Rev Ed Limited Partnerships Regulations, Cap. 163B, Regulation 1
Description	<u>Cross-Border Trade in Services and Investment:</u> <u>Business Registration Act, Cap. 32, 2004 Rev Ed</u> Where a person required to be registered under this Act is, or, in the case of any corporation, the directors are, or the secretary of the corporation is, not ordinarily resident in Singapore, a local manager* must be appointed. <u>Companies Act, Cap. 50, 2006 Rev Ed</u> (a) All locally incorporated companies shall have at least 1 director of the company who shall be ordinarily resident* in Singapore. (b) All branches of foreign companies registered in Singapore shall have at least 2 agents resident* in Singapore.

Limited Liability Partnerships Act, Cap. 163A, 2006 Rev Ed

Every limited liability partnership shall ensure that it has at least 1 manager who is ordinarily resident* in Singapore.

Limited Partnerships Act, Cap. 163B, 2010 Rev Ed

Where every general partner of a limited partnership registered or to be registered under this Act is ordinarily resident outside Singapore, a local manager* must be appointed.

* Persons who qualify to be appointed in such capacities are primarily Singapore citizens, Singapore permanent residents and EntrePass holders (all with local addresses).

4.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment
Measures	Banking Act, Cap. 19, MAS Notice 757 Monetary Authority of Singapore Act, Cap. 186, MAS Notice 1105 Finance Companies Act, Cap. 108, MAS Notice 816 Insurance Act, Cap. 142, MAS Notice 109 Securities and Futures Act, Cap. 289, MAS Notice SFA 04-N04
Description	<u>Cross-Border Trade in Services and Investment:</u> Financial institutions extending Singapore dollar (S\$) credit facilities exceeding S\$5 million per entity to non-resident financial entities or arranging S\$ equity or bond issues for non-residents, shall ensure that where the S\$ proceeds are to be used outside Singapore, they are swapped or converted into foreign currency upon draw-down or before remittance abroad ¹ . Financial institutions shall not extend S\$ credit facilities to non-resident financial entities if there is reason to believe that the S\$ proceeds may be used for S\$ currency speculation.

¹ Owing to these restrictions placed on financial institutions lending of the Singapore dollar to non-resident financial institutions, a non-resident financial institution may in certain circumstances be unable to borrow in Singapore dollars more than S\$5 million per entity from resident financial institutions. Entities that borrow in Singapore dollars from non-resident financial institutions may face constraints as a result.

5.

Sector	Business Services
Sub-Sector	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator
Industry Classification	Leasing or rental services concerning private cars, goods transport vehicles and other land transport equipment without operator (CPC 83101, 83102 and 83105)
Obligations Concerned	National Treatment Market Access
Measures	Road Traffic Act, Cap. 276, 2004 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> The cross-border rental of private cars, goods transport vehicles and other land transport equipment without operator by Singapore residents with the intent to use the vehicles in Singapore is prohibited.

6.

Sector	Business Services
Sub-Sector	Patent agent services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Patents Act, Cap. 221, 2005 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only service suppliers registered with the Intellectual Property Office of Singapore and/or its successor bodies and resident in Singapore shall be allowed to carry on a business, practise or act as a patent agent in Singapore. Only service suppliers which have at least 1 Singapore-registered patent agent resident in Singapore either as a director or partner, shall be allowed to carry on a business, practise or act as a patent agent in Singapore.

7.

Sector	Business Services
Sub-Sector	Placement and supply services of personnel
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Measures	Employment Agencies Act, Cap. 92, 2012 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to set up employment agencies and place foreign workers in Singapore.

8.

Sector	Business Services
Sub-Sector	Real estate services
Industry Classification	Non-residential property management services on a fee or contract basis (CPC 82202)
Obligations Concerned	National Treatment Market Access
Measures	Sentosa Development Corporation Act, Cap. 291, 1998 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only the Sentosa Development Corporation and/or its successor bodies shall be allowed to develop and manage the resort island of Sentosa and its waterways. However, subject to approval, private developers are allowed to develop specific plots of land on Sentosa for commercial, residential, and recreational purposes.

9.

Sector	Business Services
Sub-Sector	Technical testing and analysis services
Industry Classification	Other technical testing and analysis services (CPC 86769)
Obligations Concerned	Local Presence
Measures	Agri-Food and Veterinary Authority Act, Cap. 5, 2012 Rev Ed Animals and Birds Act, Cap. 7, 2002 Rev Ed Control of Plants Act, Cap. 57A, 2000 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to provide testing, analytical and certification services on animals, plants, and products derived from animals and plants which are physically present in Singapore, including but not limited to, where such items are intended for import, export and import for the purposes of re-export. Singapore reserves the right and flexibility to modify and/or increase the items as defined and/or listed in the Animals and Birds Act and the Control of Plants Act.

10.

Sector	Business Services
Sub-Sector	Private investigation services Unarmed guard services
Industry Classification	Investigation services (CPC 87301) Security consultation services (CPC 87302) Guard services (only applies to unarmed security guard services) (CPC 87305)
Obligations Concerned	National Treatment Market Access Local Presence Senior Management and Boards of Directors
Measures	Private Security Industry Act, Cap. 250A, 2008 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Foreigners are permitted to set up security agencies to provide unarmed guards for hire but must register a company with local participation. At least 2 of the directors must be a Singapore citizen or Singapore permanent resident. Foreigners, with the exception of Malaysians, shall not be allowed to work as guards, but can be involved in the administration of the company. The foreign directors shall produce a certificate of no criminal conviction from their country of origin, or a statutory declaration made before a Singapore commissioner of oaths, to the effect that they have never been convicted in any court of law for any criminal offence.

11.

Sector	Education Services
Sub-Sector	Higher education services in relation to the training of doctors
Industry Classification	Other higher education services (Only applies to higher education services in relation to the training of doctors) (CPC 92390)
Obligations Concerned	National Treatment Market Access
Measures	Medical Registration Act, Cap. 174, 2004 Rev Ed, Sections 2, 3, 5, 34 and 35 Private Education Act, Cap. 247A, 2011 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only local tertiary institutions shall be allowed to operate undergraduate or graduate programmes for the training of doctors in Singapore. Local tertiary institutions are tertiary institutions which are established pursuant to an Act of Parliament, or as designated by the Ministry of Education.

12.

Sector	Health and Social Services
Sub-Sector	Medical services Dental services Pharmacy services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometry and opticianry
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Medical Registration Act, Cap. 174, 2004 Rev Ed Dental Registration Act, Cap. 76, 2009 Rev Ed Pharmacists Registration Act, Cap. 230, 2008 Rev Ed Medicines Act, Cap. 176, 1985 Rev Ed Medicines (Registration of Pharmacies) Regulations, Cap. 176, Regulation 4 Nurses and Midwives Act, Cap. 209, 2012 Rev Ed Allied Health Professions Act 2011, Act 1 of 2011 Optometrists and Opticians Act, Cap. 213A, 2008 Rev Ed
Description	<u>Cross-Border Trade in Services:</u> Only persons who are resident in Singapore are allowed to provide the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services, allied health services, and optometry and opticianry services.

13.

Sector	Import, Export and Trading Services
Sub-Sector	-
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Regulation of Imports and Exports Act, Cap. 272A, 1996 Rev Ed Regulation of Imports and Exports Regulations, Cap. 272A, Regulation 1
Description	<u>Cross-Border Trade in Services:</u> Only services suppliers with local presence shall be allowed to apply for import/export permits, certificates of origin or other trade documents from the relevant authorities.

14.

Sector	Telecommunications Services
Sub-Sector	Telecommunications services
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Measures	Info-communications Development Authority of Singapore Act, Cap. 137A, 2000 Rev Ed Telecommunications Act, Cap. 323, 2000 Rev Ed
Description	<p><u>Cross-Border Trade in Services:</u></p> <ol style="list-style-type: none">1. Facilities-based operators and service-based operators must be locally incorporated under the Companies Act, Cap. 50, 2006 Rev Ed. “Facilities-based operators” are operators who deploy any form of telecommunication networks, systems and facilities, outside of their own property boundaries, to offer telecommunication services to third parties, which may include other licensed telecommunication operators, business customers, or the general public. “Services-based operators” are operators who lease telecommunication network elements (such as transmission capacity and switching services) from any Facilities-Based Operator (FBO) licensed by Info-communications Development Authority of Singapore so as to provide their own telecommunication services, or to resell the telecommunication services of FBOs to third parties.2. The number of licences granted will be limited only by resource constraints, such as the availability of radio frequency spectrum. In view of spectrum constraints, parties interested in deploying networks based on wireless technology may be licensed to use radio frequency spectrum via a tender or auction process.

15.

Sector	Telecommunications Services
Sub-Sector	Telecommunications services Domain name allocation policies in Internet “country code top level domains” (ccTLDs) designated by the Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA) corresponding to the territory of Singapore.
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Info-communications Development Authority of Singapore Act, Cap. 137A, 2000 Rev Ed Telecommunications Act, Cap. 323, 2000 Rev Ed The Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA), which delegates full authority to the “country code top level domains” (ccTLDs) manager in Singapore to administer the domain names and operate the domain name system.
Description	<u>Cross-Border Trade in Services:</u> A registrar must be a company incorporated or a foreign company registered under the Companies Act, Cap. 50, 2006 Rev Ed.

16.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Obligations Concerned	Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<p><u>Cross-Border Trade in Services:</u></p> <p>Power producers shall only sell power through the Singapore electricity wholesale market and shall not be allowed to sell directly to consumers.</p> <p>The amount of power supplied cumulatively by power producers located outside of Singapore to Singapore's wholesale power market shall not exceed 600 MW.</p>

17.

Sector	Power Supply
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<u>Cross-Border Trade in Services and Investment:</u> Only SP Services Ltd and/or its successor bodies shall be allowed to supply electricity to: <ul style="list-style-type: none">(a) all household consumers of electricity;(b) non-household consumers of electricity whose average monthly consumption is below 10,000kWh; and(c) consumers whose electricity is supplied at single-phase low voltage.

18.

Sector	Power Transmission and Distribution
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Electricity Act, Cap. 89A, 2002 Rev Ed, Sections 6(1) and 9(1)
Description	<u>Cross-Border Trade in Services and Investment:</u> Only PowerAssets Ltd and/or its successor bodies shall be the transmission licensee as defined in the Electricity Act. PowerAssets Ltd and/or its successor bodies shall be the sole owner and operator of the electricity transmission and distribution network in Singapore.

19.

Sector	Tourism and Travel Related Services
Sub-Sector	Food and/or beverage serving services in eating facilities run by the government Food and/or beverage catering services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Environmental Public Health Act, Cap. 95, 2002 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only a Singapore citizen or permanent resident can apply for a licence to operate a stall in government-run markets or hawker centres, in their personal capacity. To provide food and/or beverage catering services in Singapore, a foreign service supplier must incorporate as a limited company in Singapore, and apply for the food establishment licence in the name of the limited company.

20.

Sector	Trade Services
Sub-Sector	Distribution and sale of hazardous substances
Industry Classification	-
Obligations Concerned	Local Presence
Measures	Environmental Protection and Management Act, Cap. 94A, 2002 Rev Ed, Section 22
Description	<p><u>Cross-Border Trade in Services:</u></p> <p>Only service suppliers with local presence shall be allowed to distribute and sell hazardous substances as defined in the Environmental Protection and Management Act.</p> <p>Singapore reserves the right and flexibility to modify and/or increase the list of hazardous substances as defined and/or listed in the Environmental Protection and Management Act.</p>

21.

Sector	Trade Services
Sub-Sector	Distribution services Retailing services Wholesale trade services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Medicines Act, Cap. 176, 1985 Rev Ed Health Products Act, Cap. 122D, 2008 Rev Ed
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Only service suppliers who appoint a local agent shall be allowed to supply wholesale, retail and distribution services for medical and health-related products and materials as defined under the Medicines Act and Health Products Act, intended for purposes such as treating, alleviating, preventing or diagnosing any medical condition, disease or injury, as well as any other such items that may have an impact on the health and well-being of the human body.</p> <p>Such products and materials include but are not limited to drugs and pharmaceuticals, traditional medicines, health supplements, diagnostic test kits, medical devices, cosmetics, tobacco products, radioactive materials and irradiating apparatuses.</p> <p>Singapore reserves the right and flexibility to modify and/or increase the list of medical and health-related products and materials as defined and/or listed in the Medicines Act and Health Products Act.</p>

22.

Sector	Transport Services
Sub-Sector	Air transport services Passengers transportation by air Freight transportation by air
Industry Classification	Passenger transportation by air (CPC 731) Freight transportation by air (CPC 732)
Obligations Concerned	National Treatment Senior Management and Boards of Directors
Measures	-
Description	<u>Investment:</u> Services suppliers providing air transport services (for both passenger and freight) as a Singapore designated airline shall have to comply with the “effective control” and/or “substantial ownership” requirements of Singapore’s bilateral and multilateral air services agreements, which may require these service suppliers to comply with conditions on effective control and limits on foreign ownership, as stipulated in the relevant agreement. Compliance with the requirements of these agreements may require such enterprises to impose a 49% limit on the foreign ownership of their shares.

23.

Sector	Transport Services
Sub-Sector	Maritime transport services Cargo handling services Pilotage services Supply of desalinated water to ships berthed at Singapore ports or in Singapore territorial waters
Industry Classification	Cargo Handling Services (CPC 741) Pilotage and Berthing Services (only applies to Pilotage Services) (CPC 74520) Other Supporting Services for Water Transport (CPC 74590)
Obligations Concerned	National Treatment Market Access
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 81
Description	<u>Cross-Border Trade in Services and Investment:</u> Only PSA Corporation Ltd and Jurong Port Pte Ltd and/or their respective successor bodies shall be allowed to provide cargo handling services. Only PSA Marine (Pte) Ltd and/or its successor bodies shall be allowed to provide pilotage services and supply desalinated water to ships berthed at Singapore ports or in Singapore territorial waters.

24.

Sector	Transport Services
Sub-Sector	Maritime transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 81
Description	<u>Cross-Border Trade in Services and Investment:</u> Only local service suppliers shall be allowed to operate and manage cruise and ferry terminals. Local service suppliers are either Singapore citizens or enterprises which are more than 50% owned by Singapore citizens.

25.

Sector	Transport Services
Sub-Sector	Maritime transport services – Registration of ships under Singapore flag
Industry Classification	Other supporting services for water transport (CPC 74590)
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Merchant Shipping Act, Cap. 179, 1996 Rev Ed Merchant Shipping (Registration of Ships) (Amendment) Regulations, Cap. 179, Regulation 7
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Only a Singapore citizen or permanent resident or Singapore legal person may register a ship under the Singapore flag.</p> <p>To register a ship, other than tugs and barges, in Singapore, the company shall have a minimum paid-up capital of S\$50,000. To register a tug or barge in Singapore, the company and its holding company shall have a paid-up capital pegged to 10% of the value of the first tug or barge registered or S\$50,000 whichever is the lesser, subject to a minimum of S\$10,000.</p> <p>All Singapore legal persons seeking to register ships under the Singapore flag shall appoint a ship manager who is resident in Singapore.</p> <p>Vessels or ships owned by Singapore legal persons that are not majority owned by Singapore citizens or Singapore permanent residents shall be of at least 1,600 Gross Tonnage and be self-propelled before they can be registered under the Singapore flag.</p> <p>For the purposes of this reservation, a Singapore legal person is a locally incorporated company.</p>

26.

Sector	Transport Services
Sub-Sector	Maritime transport services – Seaman services
Industry Classification	-
Obligations Concerned	National Treatment
Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 40 Maritime and Port Authority of Singapore (Registration and Employment of Seamen) Regulations, Cap. 170A, Regulation 8
Description	<u>Cross-Border Trade in Services:</u> Only Singapore citizens and permanent residents can register as Singapore seamen as defined in the Maritime and Port Authority of Singapore Act.

27.

Sector	Transport Services
Sub-Sector	Transportation services via pipeline
Industry Classification	Transportation of goods via pipeline of goods such as chemical and petroleum products and petroleum, and other related products
Obligations Concerned	National Treatment Market Access Local Presence
Measures	Administrative
Description	<u>Cross-Border Trade in Services:</u> Only service suppliers with local presence shall be allowed to provide transportation services via pipeline of goods such as chemical and petroleum products and petroleum, and other related products. Singapore reserves the right and flexibility to modify and/or increase the list of the chemical and petroleum products, and other related products that are subject to this reservation.

28.

Sector	Production, Retail, Transportation and Distribution of Manufactured Gas and Natural Gas
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Measures	Gas Act, Cap. 116A, 2002 Rev Ed
Description	<u>Cross-Border Trade in Services and Investment:</u> Only City Gas Ltd and/or its successor bodies shall be allowed to produce and retail manufactured gas. Only Power Gas Ltd and/or its successor bodies shall be allowed to transport and distribute manufactured and natural gas. Power Gas Ltd and/or its successor bodies shall be the sole owner and operator of the gas pipeline in Singapore.

SCHEDULE OF CHINESE TAIPEI (ANNEX 8B:I)

1

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Land Law of June 15, 2011

Description: **Investment**

Land used for forest reserves, fisheries and aquaculture, hunting reserves, desalination fields, mineral deposits areas, water resources, military purposes, or land adjacent to frontiers shall not be leased or transferred to foreigners, or used as collateral to foreigners.

Foreigners are allowed to acquire land in Chinese Taipei to the extent that citizens of Chinese Taipei are allowed to acquire land in the country of that foreigner.

Foreigners are allowed to acquire land in Chinese Taipei for self-use, investment or public welfare purposes, provided that such acquisition is consistent with the following land use: residences, business operations, churches, hospitals, foreign schools, embassies or consulates, public welfare institutions offices, cemeteries, or other uses approved by the competent authorities of Chinese Taipei.

2

Sector: Mining

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Mining Law of December 31, 2003

Description: **Investment**

Mining concessions are granted only to natural persons having citizenship of Chinese Taipei or juridical persons incorporated and registered with the competent authorities of Chinese Taipei.

Sector: Water

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Water Act of June 1, 2011

Description: **Investment**

Foreigners are not allowed to acquire water rights, unless otherwise granted by the government upon request by the competent authorities of Chinese Taipei.

The following waters are exempt from water rights registration:

1. domestic use and livestock water consumption;
2. pond digging on private land;
3. well drilled on private land, provided that its water output yield is less than one hundred litres per minute; and
4. water drawn by means of human power, animal power, or other simple means.

The competent authorities of Chinese Taipei may impose restrictions upon, or order a registration of, the exempted use of the above waters if such use has interfered with public water business or benefits from water use of others.

4

Sector:	Water Supply
Sub-Sector:	Supply of Tap Water
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4)
Measures:	Water Supply Act of January 16, 2013 Water Act of June 11, 2011 Regulations for Administrations of Franchised Tap Water Business of June 29, 1999
Description:	<u>Cross-Border Trade in Services and Investment</u> Tap water supply enterprises are public utilities, which should be operated by public entities in principle, but may be operated by juridical persons of Chinese Taipei upon approval by the competent authorities of Chinese Taipei.

5

Sector: Services Incidental to Energy Distribution

Sub-Sector: Natural Gas Supply

Industry Classification:

Obligations Concerned: Senior Management and Boards of Directors (Article 9.10)

Measures: Natural Gas Act of February 1, 2011

Description: **Investment**

Foreigners are not allowed to serve as founders and directors of the board of a natural gas company in Chinese Taipei.

6

Sector: Power Supply, Transmission and Distribution

Sub-Sector:

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Measures: The Statute for Regulating Privately-Owned Utilities of April 26, 2000

The Electricity Act of August 8, 2012

Description: **Cross-Border Trade in Services and Investment**

Establishment of power plants is subject to approval by the government of Chinese Taipei according to economic needs tests.

Only the Taiwan Power Company is allowed to transmit and distribute electricity in Chinese Taipei.

Sector:	Education Services
Sub-Sector:	Primary and secondary education services (CPC 921 and 922)
Industry Classification:	Adult education and other education services (CPC 924 and 929)
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5)
Measures:	Private School Law of January 16, 2008 Supplementary and Continuing Education Law of June 23, 2004
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p><u>Schools Established by Foreigners</u></p> <p>Primary and secondary schools established by foreigners must not enrol students without foreign citizenship.</p> <p><u>Adult and Other Education</u></p> <p>Foreign persons may not serve as a local manager for institutions providing adult education and/or other education services in Chinese Taipei.</p>

Sector:	Transport Services
Sub-Sector:	Internal Waterway Transport, and Cabotage
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5)
Measures:	Shipping Law of January 30, 2013 Law of Ships of December 8, 2010
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Foreign vessels may not navigate between ports to transport passengers or cargos unless an approval is granted by the competent authority of Chinese Taipei on an annual basis.</p> <p>Docking at ports other than the designated international ports is not permitted for foreign vessels unless seeking shelter or approved by the competent authority of Chinese Taipei.</p>

Sector:	Transport Services
Sub-Sector:	Maritime Transportation Services and the Operation of “vessels of Chinese Taipei”
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Senior Management and Boards of Directors (Article 9.10)
Measures:	Shipping Law of January 30, 2013 Law of Ships of December 8, 2010 Seafarer Law of June 29, 2012 The Guidelines of Permission and Administration for Employing Foreign Seafarers of August 13, 2012
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Persons seeking to engage in maritime transportation services as a vessel carrier of Chinese Taipei shall own at least one vessel of Chinese Taipei.</p> <p>The term “vessels of Chinese Taipei” means ships which are registered with the competent authority of Chinese Taipei. A ship may apply for such registration if:</p> <ol style="list-style-type: none"> 1. the ship is owned by the government of Chinese Taipei; 2. the ship is owned by citizens of Chinese Taipei; or 3. the ship is owned by any of the following companies, which are incorporated under the laws of Chinese Taipei, with principal offices

situated in Chinese Taipei;

(i) an unlimited company, of which all shareholders are citizens of Chinese Taipei;

(ii) a limited company, of which at least half of the capital are owned by citizens of Chinese Taipei and that the director authorised to represent such company is a citizen of Chinese Taipei;

(iii) a joint company, of which all shareholders with unlimited liabilities are citizens of Chinese Taipei;

(iv) a company limited by shares, of which the chairman of the board and at least half of the directors are the citizens of Chinese Taipei, and at least half of the capital are owned by citizens of Chinese Taipei; or

4. the ship is owned by a juridical person, which is established under the laws of Chinese Taipei, with its main office situated in Chinese Taipei and at least two-thirds of the members and the statutory representative being citizens of Chinese Taipei.

Ship owners or operators shall employ eligible seafarers of Chinese Taipei in the first priority. The employment of foreign seafarers must be approved by the competent authority of Chinese Taipei and the approval is subject to an economic needs test.

Sector: Transport Services

Sub-Sector: Road Transport Services and Rail Transport Services

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Highway Law of January 27, 2010

Railway Law of February 3, 2006

Description: **Investment**

Foreigners may not invest in the business of bus transportation, urban bus transportation, tour bus transportation and taxicab transportation in Chinese Taipei.

Foreigners may not invest in railways in Chinese Taipei.

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry Classification:	Civil air transport enterprise, General aviation enterprise ²
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in civil air transport enterprise and general aviation enterprise shall be in the following juridical form and not exceed the following thresholds:</p> <ol style="list-style-type: none"> 1. unlimited company with the entire body of its shareholders being citizens of Chinese Taipei; 2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei; 3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei; and 4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or

² means an enterprise engaging in the aviation business other than civil air transport enterprise for compensation, including aerial tourism, survey, photographing, fire-fighting, searching, paramedic, hauling and lifting, spraying and dusting, drone-hauling service, business charter, as well as other authorised aviation services.

juridical person may hold more than 25 percent of its total shares.

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry Classification:	Ground handling services Catering services
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in an airport ground handling services or a catering service company shall be in the following juridical form and not exceed the following thresholds:</p> <ol style="list-style-type: none"> 1. unlimited company with the entire body of its shareholders being citizens of Chinese Taipei; 2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei; 3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei; and 4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold

more than 25 percent of its total shares.

Sector: Transport Services

Sub-Sector: Airport Operation and Management

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Senior Management and Boards of Directors (Article 9.10)

Measures: Civil Aviation Act of January 4, 2012

Description: **Investment**

Foreign investment in a private airport terminal company shall be subject to the following conditions:

Company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares.

Sector:	Transport Services
Sub-Sector:	Air Transportation
Industry Classification:	Airfield operation and management
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Civil Aviation Act of January 4, 2012
Description:	<p><u>Investment</u></p> <p>Foreign investment in an airfield shall be subject to the following conditions:</p> <ol style="list-style-type: none">1. unlimited company completely owned by citizens of Chinese Taipei;2. limited company with over 50 percent of capital owned by citizens or juridical persons of Chinese Taipei and represented by directors who are citizens of Chinese Taipei;3. company formed by shareholders of both limited and unlimited liabilities, whose unlimited liability shareholders are citizens of Chinese Taipei;4. company limited by shares with over 50 percent of its total shares owned by citizens or juridical persons of Chinese Taipei, whose chairman and over 50 percent of the directors are citizens of Chinese Taipei; and no single foreign citizen or juridical person may hold more than 25 percent of its total shares; and5. other juridical persons whose representatives are

citizens of Chinese Taipei.

15

Sector: Transport Services

Sub-Sector: Air Transportation

Industry Classification: Auxiliary

Obligations Concerned: National Treatment (Article 8.3)

Measures: Civil Aviation Act of January 4, 2012

Description: **Cross-Border Trade in Services**

Any aircraft pilot, flight engineer, mechanic, air traffic controller, repairman and aircraft dispatcher shall be a citizen of Chinese Taipei, unless otherwise approved by the Ministry of Transportation and Communications.

Sector:	Communications
Sub-Sector:	Telecommunications Services
Industry Classification:	Telecommunications services (CPC 752, other than CPC 7524 Programme transmission services)
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Local Presence (Article 8.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Telecommunications Act of July 11, 2007 Administrative Regulations on Satellite Communication Services of April 18, 2012 Promulgated Announcement of the Ministry of Transportation and Communications of December 28, 2007
Description:	<u>Cross-Border Trade in Services and Investment</u> The chairman of the Board of a Type I telecommunications enterprise shall be a citizen of Chinese Taipei. The total direct shareholding of a Type I telecommunications enterprise by foreigners may not exceed 49%, and the sum of direct and indirect shareholding by foreigners may not exceed 60%. The percentage of indirect shareholding by foreigners shall be calculated by multiplying the percentage of shareholding by domestic juridical persons in the Type I telecommunications enterprise by the percentage of shareholding or capital paid by foreigners in the said domestic juridical persons of Chinese Taipei. A Type I telecommunications enterprise shall be a company

limited by shares incorporated pursuant to the Company Law.

The total direct shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 49%, and the sum of direct and indirect shareholding by foreigners in Chunghwa Telecom Co., Ltd. may not exceed 55%, which is subject to change by announcement promulgated by the competent authority of Chinese Taipei.

Foreign Mobile Satellite Service (MSS) operators shall be able to provide service by entering into a cooperative agreement with a domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Services. The domestic Satellite Communication Operator or International Network Business of Fixed Network Telecommunications Service that has entered into such agreement shall act as a representative to promote the MSS in Chinese Taipei.

Sector: Communications

Sub-Sector: Telecommunications Services

The registration policies for “country code top level domains (ccTLDs)” designated by the Internet Corporation for Assigned Names and Numbers (ICANN)/Internet Assigned Numbers Authority (IANA) corresponding to the territory of Chinese Taipei.

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Measures: Telecommunications Act of July 11, 2007

Regulations Supervising and Guidance Internet Protocol Address and Domain Name Registration Management Services of February 11, 2003

The Internet Corporation for Assigned Names and Numbers (ICANN) / Internet Assigned Numbers Authority (IANA), which delegates full authority to the “country code top level domains (ccTLDs)” manager in Chinese Taipei to administer the domain names and operate the domain name system

Description: **Cross-Border Trade in Services**

A Registrar shall be a juridical person who is engaged in registration services authorised by a Registry³ in Chinese Taipei.

³ A Registry means a non-profit juridical person who is engaged in the Internet Protocol Address or Domain Name Registration Management Service.

18

Sector:	Health Related and Social Services
Sub-Sector:	Medical Services
Industry Classification:	Hospital Services
Obligations Concerned:	National Treatment (Article 9.5) Senior Management and Boards of Directors (Article 9.10)
Measures:	Physicians Act of May 13, 2009 Pharmacists Act of January 26, 2011 Physical Therapists Act of January 29, 2007 Occupational Therapists Act of January 29, 2007 Medical Laboratory Technologists Act of January 29, 2007 Medical Radiology Technologists Act of January 29, 2007 Dietitians Act of May 5, 2004 Dental Technicians Act of January 23, 2009 Nursing Personnel Act of January 29, 2007 Midwives Act of July 2, 2003 Hearing Specialists Act of January 23, 2009 Speech Therapists Act of July 2, 2008 Psychologists Act of November 21, 2001 Medical Care Law of May 20, 2009 Administrative of December 26, 2011

Description:

Investment

Medical services

Foreigners are not allowed to set up clinics, pharmacy, physical therapy clinic, occupational therapy clinic, clinical laboratory, medical radiation clinic, dental laboratory, nursing institution, midwifery institution, hearing therapy clinic, speech therapy clinic, psychological therapy clinic, psychological counselling clinic, or other medical care institutions in Chinese Taipei.

Hospital services

No more than one-third of the total number of trustees or directors of the board of a medical care corporate or corporation shall be foreigners. Foreigners shall not be the chairperson of a medical care corporation.

Sector: Fisheries and Aquaculture

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Measures: Fisheries Law of January 9, 2008

Description: **Cross-Border Trade in Services and Investment**

Only citizens of Chinese Taipei may serve as fishery operators (including those engaging in aquaculture businesses). However, a foreign national may obtain the approval from the competent authority to operate fisheries in cooperation with any fishery operator of Chinese Taipei.

Sector: Agriculture, Animal Husbandry and Forestry

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 9.5)

Measures: Statute for Investment by Foreign Nationals of November 19, 1997

Negative List for Investment by Overseas Chinese and Foreign Nationals of December 21, 2010

Description:

Investment

Foreign investment is not allowed in forestry, wood logging and hunting industries.

Other industries in which foreign investment is conditionally restricted are listed below. Applications will be subject to approval by the Council of Agriculture, and be determined on a case-by-case basis:

1. Agriculture: cultivation of rice, dry land food crops, special crops, vegetables, fruits, mushrooms, flowers, and other agricultural and horticultural products;
2. Animal husbandry: raising of cattle, hogs, chickens, ducks, and other animal husbandry.

Sector: Public Welfare Lottery

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Measures: Public Welfare Lottery Issue Act of May 28, 2008

Description: **Cross-Border Trade in Services and Investment**

The public welfare lottery shall be issued by a local bank appointed by the competent authority of Chinese Taipei. The term “bank” shall mean an organisation formed and registered in accordance with the provisions of the Banking Act of Chinese Taipei.

Sector:	Sporting and other Recreational Services
Sub-Sector:	Sporting Services
Industry Classification:	Sports Facility operation services
Obligations Concerned:	National Treatment (Article 9.5)
Measures:	Regulations Governing Management of Golf Course of August 25, 1999
Description:	<u>Investment</u> Foreign investment is not allowed in golf courses.

Sector: Sports and other Recreational Services

Sub-Sector: Sports Lottery

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Measures: Act for Issuance of Sports Lottery of July 1, 2009

Administrative of July 26, 2012

Description: **Cross-Border Trade in Services and Investment**

Sports lottery operators shall be companies with limited shares registered under Chinese Taipei's Company Act, with more than 50% of the shares owned by Chinese Taipei's citizens or juridical persons.

Foreign banks are not allowed to provide services related to the management of cash flow from sports lotteries.

Sector:	Recreational, Cultural and Sporting Services
Sub-Sector:	Library, Archive, Museum and Other Cultural Services
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3)
Measures:	Cultural Heritage Preservation Act of February 5, 2005 <i>Regulation Governing the Excavation Requirements of Historic Site of December 30, 2005</i>
Description:	<u>Cross-Border Trade in Services</u> <p>Foreigners may not investigate and excavate historical sites within the territory of Chinese Taipei. Provided that with the prior approval of the competent authority of Chinese Taipei, foreigners may cooperate with domestic scientific research organisations or professional institutions to conduct such investigation and excavation. Upon conducting joint excavation project carried out by foreigners and domestic scientific research organizations or professional institutions, the representative of the domestic counterpart will invariably be the director of the project. All original data thereby accumulated, such as the unearthed artefacts, must be well preserved. Carrying or transporting those data abroad is strictly forbidden, provided that with the prior approval of the competent authority of Chinese Taipei, they can be carried abroad to conduct the necessary scientific analyses.</p>

Sector:	Business Services
Sub-Sector:	Professional Services
Industry Classification:	Professional engineers services (CPC 8672 and 8673) Engineering related scientific and technical consulting services (CPC 86754)
Obligations Concerned:	Local Presence (Article 8.5)
Measures:	Professional Engineers Act of June 22, 2011 Act Governing the Administration of Professional Engineering Consulting Firms of July 2, 2003 Land Surveying and Mapping Act of March 21, 2007
Description:	<u>Cross-Border Trade in Services</u> <u>Professional engineering services</u> Local presence is required for the services related to Professional Engineer certification practice in Chinese Taipei. <u>Land Surveying and Mapping Services</u> Local presence is required for the services related to land surveying and mapping services in Chinese Taipei.

Sector:	Business Services
Sub-Sector:	Professional Services
Industry Classification:	Certified Public Accountant services (CPC 86211) Taxation services (CPC 8630) Certified Public Bookkeeper services (CPC 86213, 86219, 8622, and 8630) Architectural services (CPC 8671) Veterinary services (CPC 93201* and 93209* ⁴) Real estate services (CPC 82203** and 82205**)
Obligations Concerned:	Market Access (Article 8.4) Local Presence (Article 8.5)
Measures:	Certified Public Accountant Law, June 10, 2009 Income Tax Act of December 5, 2012 Certified Public Bookkeepers Act of December 5, 2012 Building Act of January 5, 2011 Architects Act of December 30, 2009 Veterinarian Act, May 27, 2009 Real Estate Broking Management Act of December 30, 2011 Real Estate Appraiser Act of June 15, 2011
Description:	<u>Cross-Border Trade in Services</u>

⁴ Laboratory and technical services, food (including special diets), and other facilities and resources are excluded.

Certified Public Accountant (CPA) Attestation Services and
Income Tax Certification Services

The CPA services related to accountant attestation practice or tax agent services related to income tax certification can be provided only by a CPA or tax agent of Chinese Taipei, who has established or joined a CPA firm in Chinese Taipei.

Local presence is required.

Certified Public Bookkeeper Services

Local presence is required. Such presence shall not be in the form of company.

Architectural Services

Local presence is required for the services related to architect certification practice in Chinese Taipei. Such presence shall not be in the form of company.

Veterinary Services

Local presence is required. Such presence shall not be in the form of company.

Real Estate Brokering Agency Services

Local presence is required.

Real estate broking services dealing with the broking business and sale of foreign real estates shall be registered in the form of company under the Company Act of Chinese Taipei.

Real Estate Appraisal Services

Local presence is required for the services related to real estate appraisal certification practice in Chinese Taipei. Such presence shall not be in the form of company.

Sector: Business Services

Sub-Sector: Professional Services

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Measures: Notary Act of December 30, 2009

Land Administration Agent Act of December 30, 2011

Enforcement Rules of Examination Act for Professional and
Technical Staff of July 25, 2011

Pilotage Law of January 30, 2002

Fire Services Act of December 21, 2011

Description: **Cross-Border Trade in Services**

A foreign national is not allowed to serve as a notary, land administration agent, pilot, and fire protection equipment engineer or technician.

Sector: Business Services

Sub-Sector: Legal Services

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Local Presence (Article 8.5)

Measures: Attorney Regulation Act of January 27, 2010 and accompanying regulations

Description: **Cross-Border Trade in Services**

Local presence is required for practising law by a licensed lawyer of Chinese Taipei and attorney of foreign legal affairs (AFLA). Such presence shall be in the form of sole proprietorship or partnership.

For transparency purposes, AFLA may provide services subject to the following terms:

1. Scope of the services:
 - (i) AFLA practising the law of his/her home jurisdiction(s) or international law independently.
 - (ii) AFLA cooperating with the licensed lawyer of Chinese Taipei or acquiring the latter's written opinions in the matters concerning marriage, parental or inheritance cases in which a citizen of Chinese Taipei is a party or the estate is located in Chinese Taipei.
2. The following qualifications are required for the recognition of AFLA by the competent authority of Chinese Taipei:
 - (i) the service provider is qualified as a

lawyer in his/her home jurisdiction(s), and

(ii) the service provider has practised as a qualified lawyer for at least five years in his/her home jurisdiction(s). However, should a foreign lawyer be employed by a licensed lawyer of Chinese Taipei as an assistant or consultant or have practised his/her home jurisdiction laws elsewhere, the term, up to a maximum of two years of employment or practice may be accredited to the said five year term; or

(iii) any foreign lawyer who is already employed by a licensed lawyer of Chinese Taipei by 1 January 2002 in accordance with the Regulation Concerning Chinese Taipei's Lawyers' Employment of Foreigners and Administration thereof, may apply to become an AFLA after the completion of the two years' employment period.

3. AFLAs who obtain permission from the Ministry of Justice may establish partnership with or employ licensed lawyer of Chinese Taipei.
4. Registration shall be made with the Bar Association in the locality in Chinese Taipei where the law office is located after the person is recognised by Chinese Taipei as AFLA.

Foreigners who are college graduates majoring in law-related subjects or have law-related working experience for at least two years, or who have passed the lawyer's examination in any foreign country may be employed by licensed lawyers of Chinese Taipei or AFLAs to work as assistants or consultants, but may not conduct litigation or provide other legal services under the assistant/consultant's own name.

Sector:	Recreational, Cultural and Sporting Services
Sub-Sector:	Recreational Services
Industry Classification:	
Obligations Concerned:	National Treatment (Article 9.5)
Measures:	The Statute for Investment by Foreign Nationals of November 19, 1997 Negative List for Investment by Overseas Chinese and Foreign Nationals of June 17, 2013
Description:	<u>Investment</u> Foreigners are not allowed to invest in entertainment establishments which offer personalised attention by a host or hostess of a sexually arousing or seductive nature. Host/hostess services in Chinese Taipei are offered in venues such as coffee/tea shops, ballrooms, dance halls, wine shops, bars and karaoke rooms.

Sector:	Business Services
Sub-Sector:	Placement and Supply Services of Personnel
Industry Classification:	
Obligations Concerned:	National Treatment (Article 8.3 and Article 9.5) Market Access (Article 8.4) Local Presence (Article 8.5)
Measures:	Employment Service Act of January 30, 2012 Regulations for Authorization and Administration of Private Employment Service Agencies of March 2, 2010
Description:	<p><u>Cross-Border Trade in Services and Investment</u></p> <p>Foreign employment service agencies have to apply for recognition from the competent authorities of Chinese Taipei to refer foreign nationals to work in Chinese Taipei, or citizens of Hong Kong, Macau, and mainland China to work in Chinese Taipei, provided such employment services agencies shall not engage in employment services in Chinese Taipei. Limitations in the form of country of origin, numerical quota and types of services may apply to such recognition by competent authorities.</p> <p>Any employment service agency that provides full employment service in Chinese Taipei must be a company incorporated or a foreign company registered under Chinese Taipei's Company Act. The competent authorities may authorise foreign employment service agencies to set up commercial presence to provide full employment services in Chinese Taipei according to the situation of the domestic economy and employment market.</p>

Sector: Postal and Courier Services

Sub-Sector:

Industry Classification:

Obligations Concerned: Market Access (Article 8.4)

Measures: Postal Act of April 27, 2011

Description: **Cross-Border Trade in Services**

Business of delivering letters, postcards or other correspondence is reserved to the Chunghwa Post Co. Ltd. Apart from Chunghwa Post Co. Ltd., no others may engage in the business of delivering letters, postcards or other correspondence.

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)
 Market Access (Article 8.4)
 Local Presence (Article 8.5)
 Performance Requirements (Article 9.9)
 Senior Management and Boards of Directors (Article 9.10)

Measures: Relevant laws and regulations which provide for prohibitions and restrictions against investments of an investor and cross-border trade in services by a service supplier, which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party.

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei reserves the right to maintain any existing measure with respect to investments of an investor and cross-border trade in services by a service supplier, which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party, that is made pursuant to the relevant laws and regulations which provide for prohibitions and restrictions against such investments of an investor and cross-border trade in services by a service supplier which is a permanent resident of the other Party or an enterprise of the other Party and owned or controlled by persons of a non-Party specified in the relevant laws and regulations, provided that any treatment accorded to investments of such an investor and cross-border trade in services by such a service supplier of the other Party pursuant to such measure shall be no less favourable than that it accords, in like circumstances, to investments of investors and cross-border trade in services by service suppliers of any other non-

Party.

ANNEX 8B:II

Explanatory Note

1. The Schedule of a Party to this Annex sets out, pursuant to paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), the specific sectors, sub-sectors, or activities for which that Party may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

- (a) Article 8.3 (National Treatment) and Article 9.5 (National Treatment);
- (b) Article 8.4 (Market Access);
- (c) Article 8.5 (Local Presence);
- (d) Article 9.9 (Performance Requirements); or
- (e) Article 9.10 (Senior Management and Boards of Directors).

2. Each Schedule entry sets out the following elements:

- (a) **Sector** refers to the sector for which the entry is made;
- (b) **Sub-Sector**, where referenced, refers to the specific sub-sector for which the entry is made;
- (c) **Industry Classification**, where referenced, refers to the activity covered by the non-conforming measure, according to the provisional CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);
- (d) **Obligations Concerned** specifies the obligation(s) referred to in paragraph 1 that, pursuant to paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), do not apply to the sectors, sub-sectors, or activities listed in the entry;
- (e) **Description** sets out the scope and/or nature of the sectors, sub-sectors, or activities covered by the entry to which the reservation applies; and
- (f) **Existing Measures** identifies, for transparency purposes, a non-exhaustive list of existing measures that apply to the sectors, sub-sectors, or activities covered by the entry.

3. In accordance with paragraph 2 of Article 8.6 (Non-Conforming Measures) and paragraph 2 of Article 9.11 (Non-Conforming Measures), the obligations set out in this Agreement specified in the Obligations Concerned element of an entry do not apply to the sectors, sub-sectors, and activities identified in the Description element of that entry.

SCHEDULE OF SINGAPORE (ANNEX 8B:II)

1.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary stay.
Existing Measures	-

2.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirement Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure in relation to the divestment of the administrator and operator of airports.
Existing Measures	-

3.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of health services by government-owned or controlled healthcare institutions, such as hospitals and polyclinics, including investments in these institutions, hospitals and polyclinics.
Existing Measures	-

4.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of social services, social security, public training, and ambulance services.
Existing Measures	-

5.

Sector	Business Services
Sub-Sector	Credit reporting services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of credit reporting services.
Existing Measures	-

6.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the type of activities which may be conducted on land or the usage of land, including but not limited to, its land zoning, land use and urban planning policies.
Existing Measures	Planning Act, Cap. 232, 1998 Rev Ed

7.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting, including but not limited to the alienation and divestment of, real estate owned by the State.
Existing Measures	State Lands Act, Cap. 314, 1996 Rev Ed

8.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting: (a) the full or partial devolvement to the private sector of services provided in the exercise of governmental authority; (b) the divestment of its equity interests in, and/or the assets of, an enterprise that is wholly owned by the Singapore government; and (c) the divestment of its equity interests in, and/or the assets of, an enterprise that is partially owned by the Singapore government.
Existing Measures	-

9.

Sector	Administration and Operation of National Electronic Systems
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the administration and operation of any national electronic system.
Existing Measures	-

10.

Sector	Arms and Explosives
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the arms and explosives sector.
Existing Measures	Arms and Explosives Act, Cap. 13, 2003 Rev Ed

11.

Sector	Broadcasting Services “Broadcasting” is defined as the transmission of signs or signals via any technology, for the reception and/or display of aural and/or visual programme signals by all or part of the domestic public.
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting broadcasting services receivable by Singapore’s domestic audience and to the allocation of spectrum in relation to broadcasting services, including services offered in Singapore and international services originating from Singapore. This reservation does not apply to the sole activity of transmitting licensed broadcasting services to a final consumer. This reservation does not apply to the production, distribution and public display of motion pictures, video recordings and sound recordings. Commitments in the production, distribution and public display of motion pictures, video recordings and sound recordings shall not include all the broadcasting and audiovisual services and materials that are broadcasting-related. Examples of services that are reserved include: free-to-air broadcasting, cable and pay television.
Existing Measures	-

12.

Sector	Entertainment and Cultural Services
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Singapore reserves the right to maintain or adopt any measure relating to the creative arts, cultural heritage and other cultural industries, including entertainment services and other cultural services.</p> <p>“Creative arts” include: the performing arts – including theatre, dance and music – visual arts and craft, literature, film, television, video, radio, creative on-line, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid arts work which uses new technologies to transcend discrete artform divisions.</p> <p>“Cultural heritage” includes: ethnological, archaeological, historical, literary, artistic, scientific or technological moveable or built heritage, including the collections which are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions.</p>
Existing Measures	-

13.

Sector	Business Services
Sub-Sector	Patent agent services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirement
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the recognition of educational and professional qualifications for purposes such as admission, registration and qualification for patent agents.
Existing Measures	Patents Act, Cap. 221, 2005 Rev Ed

14.

Sector	All
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting real estate. This includes, but is not limited to, measures affecting the ownership, sale, purchase, development and management of real estate. This reservation does not apply to real estate consultancy services, real estate agency services, real estate auction services and real estate valuation services.
Existing Measures	Residential Property Act, Cap. 274, 2009 Rev Ed State Lands Act, Cap. 314, 1996 Rev Ed Housing and Development Act, Cap. 129, 2004 Rev Ed Jurong Town Corporation Act, Cap. 150, 1998 Rev Ed Executive Condominium Housing Scheme Act, Cap. 99A, 1997 Rev Ed

15.

Sector	Business Services
Sub-Sector	Scientific and technical consulting services
Industry Classification	Engineering related scientific and technical consulting services (CPC 8675)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of the following services: <ul style="list-style-type: none">(a) Geological, geophysical and other scientific prospecting services (CPC 86751);(b) Subsurface surveying services (CPC 86752);(c) Surface surveying services (CPC 86753); and(d) Map making services (CPC 86754).
Existing Measures	-

16.

Sector	Business Services
Sub-Sector	Armed escort services and armoured car services Armed guard services
Industry Classification	Guard services (CPC 87305)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the provision of armed escort, armoured car and armed guard services.
Existing Measures	Part IX of the Police Force Act, Cap. 235, 2006 Rev Ed

17.

Sector	Business Services
Sub-Sector	Betting and gambling services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of betting and gambling services.
Existing Measures	Betting Act, Cap. 21, 2011 Rev Ed Common Gaming Houses Act, Cap. 49, 1985 Rev Ed Private Lotteries Act, Cap. 250, 2012 Rev Ed

18.

Sector	Business Services
Sub-Sector	Legal services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of legal services in Singapore law.
Existing Measures	Legal Profession Act, Cap. 161, 2009 Rev Ed

19.

Sector	Community, Personal and Social Services
Sub-Sector	Services furnished by co-operative societies Services furnished by trade unions
Industry Classification	Services furnished by trade unions (CPC 952) Services furnished by membership organisations n.e.c. (CPC 959)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting services provided by co-operative societies and trade unions.
Existing Measures	Co-operative Societies Act, Cap. 62, 2009 Rev Ed Co-operative Societies Rules 2009 (S 349/2009) Trade Unions Act, Cap. 333, 2004 Rev Ed

20.

Sector	Defence
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure in relation to the retention of a controlling interest by the Singapore Government in Singapore Technologies Engineering (“the Company”) and/or its successor body, including but not limited to controls over the appointment and termination of members of the Board of Directors, divestment of equity and dissolution of the Company.
Existing Measures	-

21.

Sector	Distribution, Publishing and Printing of Newspapers “Newspaper” means any publication containing news, intelligence, reports of occurrences, or any remarks, observations or comments, in relation to such news, intelligence, reports of occurrences, or to any other matter of public interest, printed in any language and published for sale or free distribution at regular intervals or otherwise, but does not include any publication published by or for the Government.
Sub-Sector	-
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the distribution, publishing and printing of newspapers, including but not limited to, shareholding limits and management control.
Existing Measures	Newspaper and Printing Presses Act, Cap. 206, 2002 Rev Ed

22.

Sector	Trade Services
Sub-Sector	Distribution services Commission agents' services Wholesale trade services Retailing services Franchising
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of any products subject to import or export prohibition or non-automatic import or export licensing. Singapore reserves the right to modify and/or increase the list of products stipulated in the laws, regulations and other measures governing Singapore's import or export prohibition or non-automatic import or export licensing regime.
Existing Measures	-

23.

Sector	Educational Services
Sub-Sector	Primary education services Secondary education services
Industry Classification	Primary education services (CPC 921) General secondary education services (CPC 92210) Higher secondary education services (only applies to junior colleges and pre-university centres under the Singapore educational system) (CPC 92220)
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of primary, general secondary and higher secondary (only applies to junior colleges and pre-university centres under the Singapore educational system) education services for Singapore citizens, including sports education services.
Existing Measures	Education Act, Cap. 87, 1985 Rev Ed Administrative Guidelines Private Education Act, Cap. 247A, 2011 Rev Ed 2009

24.

Sector	Health and Social Services
Sub-Sector	Medical Services Dental Services Pharmacy Services Deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services Optometry and opticianry
Industry Classification	-
Obligations Concerned	National Treatment Market Access
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to maintain or adopt any limit on the number of service suppliers providing, including but not limited to, the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry services. Singapore reserves the right to maintain or adopt any measure with respect to the regulation of service suppliers providing, including but not limited to, the following services: medical services, dental services, pharmacy services, deliveries and related services, nursing services, physiotherapeutic and para-medical services and allied health services and optometry and opticianry service.
Existing Measures	-

25.

Sector Manufacturing and Services Incidental to Manufacturing

Sub-Sector -

Industry Classification -

Obligations Concerned National Treatment
Market Access
Performance Requirements

Description Cross-Border Trade in Services and Investment:

Singapore reserves the right to maintain or adopt any measures affecting the imposition of duty, restrictions on the manufacture of goods, and/or penalties for offences under the Control of Manufacture Act.

Singapore reserves the right and flexibility to modify and/or increase the list of goods as scheduled in the Control of Manufacture Act.

The current list of scheduled goods is:

- (a) beer and stout;
- (b) cigars;
- (c) drawn steel products;
- (d) chewing gum, bubble gum, dental chewing gum or any like substance (not being a medicinal product within the meaning of the Medicines Act (Cap. 176) or a substance in respect of which an order under section 54 of that Act has been made);
- (e) cigarettes; and
- (f) matches.

Existing Measures Control of Manufacture Act, Cap. 57, 2001 Rev Ed

26.

Sector	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	Waste water management, including but not limited to collection, disposal and treatment of solid waste and waste water
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting waste water management, including but not limited to the collection, treatment and disposal of waste water.
Existing Measures	Code of Practice on Sewerage and Sanitary Works Sewerage and Drainage Act, Cap. 294, 2001 Rev Ed

27.

Sector	Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services
Sub-Sector	Waste management, including collection, disposal, and treatment of hazardous waste
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure in relation to waste management, including the collection, treatment, and disposal of hazardous waste.
Existing Measures	-

28.

Sector	Postal Services
Sub-Sector	
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to adopt or maintain any measure affecting basic and express letter services.
Existing Measures	Postal Services Act, Cap. 237A, 2000 Rev Ed

29.

Sector Telecommunications Services

Sub-Sector Telecommunications services

Industry Classification -

Obligations Concerned National Treatment

Market Access

Local Presence

Performance Requirements

Description

Cross-Border Trade in Services and Investment:

Singapore reserves the right to adopt or maintain any measure that accords treatment to persons of the other Party equivalent to any measure adopted or maintained by the other Party limiting ownership by persons of Singapore enterprises engaged in the provision of public mobile and wireless communications in the territory of the other Party, including:

(a) Public Radiocommunication Services (Public Radiocommunication Services refer to Maritime and Aeronautical radiocommunication services);

(b) Public Cellular Mobile Telephone Service (PCMTS);

(c) Public Radio Paging Services (PRPS);

(d) Public Trunked Radio Services (PTRS);

(e) Public Mobile Data Services (PMDS);

(f) Public Mobile Broadband Multimedia Services; and

(g) Public Fixed-Wireless Broadband Multimedia Services.

Existing Measures -

30.

Sector	Trade Services
Sub-Sector	Supply of potable water for human consumption
Industry Classification	Natural water (CPC 18000) The sectors listed above apply only insofar as they relate to the supply of potable water.
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of potable water.
Existing Measures	Public Utilities Act, Cap. 261, 2002 Rev Ed

31.

Sector	Transport Services
Sub-Sector	Air transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the investment in, and/or the supply of air transport-related services, including but not limited to, air navigation and air traffic control services, airport services and facilities, airport emergency and fire fighting services, airport security services, the building, ownership, management and operation (including real estate management) of airports and heliports, as well as ground handling and computer reservation systems.
Existing Measures	Civil Aviation Authority of Singapore Act 2009 (Act 17 of 2009)

32.

Sector	Transport Services
Sub-Sector	Air transport services – Passengers transportation by air Freight transportation by air
Industry Classification	Passenger transportation by air (CPC 731) Freight transportation by air (CPC 732)
Obligations Concerned	National Treatment Market Access Local Presence Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure relating to requirements of Singapore’s bilateral and multilateral air services agreements.
Existing Measures	-

33.

Sector	Transport Services
Sub-Sector	Aerial work
Industry Classification	-
Obligations Concerned	National Treatment Performance Requirements Senior Management and Boards of Directors
Description	<u>Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting aerial work.
Existing Measures	Air Navigation Act, Cap. 6, 1985 Rev Ed, Section 3

34.

Sector	Transport Services
Sub-Sector	<p>Land transport services – Passenger transport services, including but not limited to passenger transportation services by railway, urban and suburban regular transportation services, taxi services; bus and rail station services and ticketing services related to passenger transport services</p> <p>Passenger transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore</p>
Industry Classification	-
Obligations Concerned	<p>National Treatment</p> <p>Market Access</p> <p>Local Presence</p> <p>Performance Requirements</p> <p>Senior Management and Boards of Directors</p>
Description	<p><u>Cross-Border Trade in Services and Investment:</u></p> <p>Singapore reserves the right to maintain or adopt any measure affecting the supply of passenger transport services.</p> <p>Passenger transport services are services which are used by and accessible to members of the public for the purposes of transporting themselves within Singapore.</p>
Existing Measures	<p>Rapid Transit Systems Act, Cap. 263A, 2004 Rev Ed</p> <p>Land Transport Authority of Singapore Act, Cap. 158A, 1996 Rev Ed</p> <p>Public Transport Council Act, Cap. 259B, 2012 Rev Ed</p> <p>Road Traffic Act, Cap. 276, 2004 Rev Ed</p>

35.

Sector	Transport Services
Sub-Sector	Land transport services – Railway and road freight transportation Supporting services for railway and road transport services
Industry Classification	-
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of land transport services as set out above.
Existing Measures	-

36.

Sector	Transport Services
Sub-Sector	Services auxiliary to all modes of transport
Industry Classification	Storage and warehousing services (CPC 742) Container station and depot services (CPC 742**) Freight transport agency services (CPC 748) Inland trucking services (CPC 7123**)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure that accords equivalent treatment to storage and warehousing, freight forwarding, inland trucking, container station and depot services of the other Party.
Existing Measures	-

37.

Sector	Transport Services
Sub-Sector	Maritime transport services – Towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies
Industry Classification	Port and waterway operation services (CPC 74510) Pilotage and berthing services (CPC 74520) Navigation aid services (CPC 74530) Other supporting services for water transport (CPC 74590)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of towing and tug assistance; provisioning, fuelling and watering; garbage collection and ballast waste disposal; port captain’s services; navigation aids; emergency repair facilities; anchorage; and other shore-based operational services essential to ship operations, including communications, water and electrical supplies. For greater certainty, no measures shall be applied which deny international maritime transport operators reasonable and non-discriminatory access to the above port services.
Existing Measures	Maritime and Port Authority of Singapore Act, Cap. 170A, 1997 Rev Ed, Section 41 (Part VIII)

38.

Sector	Transport Services
Sub-Sector	Internal waterways transport services
Industry Classification	Transport services by non-seagoing vessels (CPC 722)
Obligations Concerned	National Treatment Market Access Local Presence Performance Requirements Senior Management and Boards of Directors
Description	<u>Cross-Border Trade in Services and Investment:</u> Singapore reserves the right to maintain or adopt any measure affecting the supply of internal waterways transportation services.
Existing Measures	-

39.

Sector	Trade Services
Sub-Sector	Wholesale trade services and retail trade services of alcoholic beverages and tobacco
Industry Classification	-
Obligations Concerned	Market Access Local Presence
Description	<u>Cross-Border Trade in Services:</u> Singapore reserves the right to adopt or maintain any measure affecting the supply of wholesale and retail trade services of tobacco products and alcoholic beverages.
Existing Measures	-

40.

Sector Energy

Sub-Sector -

Industry Classification -

Obligations Concerned National Treatment
Market Access
Local Presence
Performance Requirements
Senior Management and Boards of Directors

Description Cross Border Trade in Services and Investment:
Singapore reserves the right to adopt or maintain any measure in order to prohibit, regulate, manage or control the generation, use, distribution and retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

Existing Measures -

SCHEDULE OF CHINESE TAIPEI (ANNEX 8B:II)

1

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, and public sewage services.

2

Sector: Issues relating to Indigenous Peoples

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei may adopt or maintain any measure with respect to any rights or preferential treatment granted to its indigenous peoples.

3

Sector: Games of Luck and Chance

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Performance Requirements (Article 9.9)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei reserves the right to adopt or maintain any measure relating to the operation of games of luck and chance, and of activities involving bets including but not limited to the issuance and operation of the lottery.

4

Sector: Audiovisual Services

Sub-Sector:

Industry Classification: Television broadcast transmission services (CPC 75241)

Radio broadcast transmission services (CPC 75242)

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description:

Cross-Border Trade in Services and Investment

Chinese Taipei reserves the right to adopt or maintain any measure relating to broadcasting services in its territory, to international broadcasting services originating from Chinese Taipei, and to the allocation of spectrum in relation to broadcasting services.

5

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei may adopt or maintain any measure with respect to the rights or preferences granted to minorities with social or economic disadvantages.

6

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3 and Article 9.5)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Performance Requirements (Article 9.9)

Senior Management and Boards of Directors (Article 9.10)

Description: **Cross-Border Trade in Services and Investment**

Chinese Taipei reserves the right to maintain or adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution and retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

7

Sector: All Sectors

Sub-Sector:

Industry Classification:

Obligations Concerned: National Treatment (Article 8.3)

Market Access (Article 8.4)

Local Presence (Article 8.5)

Description: **Cross-Border Trade in Services**

Chinese Taipei reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, or other movement of natural persons, including immigration, entry or temporary stay.

ANNEX 9 EXPROPRIATION

The Parties confirm their shared understanding that:

1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right or property interest in an investment.
2. Paragraph 1 of Article 9.12 (Expropriation) addresses two situations. The first is direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure.
3. The second situation addressed by paragraph 1 of Article 9.12 (Expropriation) is indirect expropriation, where an action or series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
 - (a) The determination of whether an action or 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, among other factors:
 - (i) the economic impact of the government action, although the fact that an action or 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;
 - (ii) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
 - (iii) the character of the government action.
 - (b) Except in rare circumstances, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety and the environment, do not constitute indirect expropriations.

ANNEX 12A

SINGAPORE

COVERED ENTITIES

For Singapore:

Schedule A. Central Government Entities

All entities included in Singapore's Appendix I, Annex 1 of the GPA, for procurement covered by that Annex.

Thresholds:

For all goods and services (except construction services): SDR 100,000; and

For construction services: SDR 5,000,000.

Schedule B. Sub-Central Government Entities

Not applicable for Singapore.

Schedule C. All Other Entities

All entities included in Singapore's Appendix I, Annex 3 of the GPA, for procurement covered by that Annex.

Thresholds:

For all goods and services (except construction services): SDR 400,000; and

For construction services: SDR 5,000,000.

COVERED GOODS AND SERVICES

Schedule D. Goods

Chapter 12 (Government Procurement) applies to goods covered under Singapore's Appendix I, Annex 4 of the GPA.

Schedule E. Services (Other than construction services)

Chapter 12 (Government Procurement) applies to the following services, as contained in document MTN.GNS/W/120 (others being excluded):

<u>CPC</u>	<u>Description</u>
6112	Maintenance and repair services of motor vehicles Voice telephone services Packet-Switched data transmission services Circuit-Switched data transmission services Telex services Telegraph services Facsimile services Private leased circuit services Enhanced/value-added facsimile services including store and forward, store and retrieval Code and protocol conversion services Cellular mobile phone services Trunked radio services Mobile data services Radio paging services
641-643	Hotels and Restaurants (incl. catering)
74710	Travel Agencies and Tour Operators
7472	Tourist Guide Services
7512	Courier Services
7523	Electronic Mail
7523	Voice Mail
7523	On-Line Information and Database Retrieval
7523	Electronic Data Interchange
84100	Consultancy Services Related to the Installation of Computer Hardware
842	Software implementation services
843	Data Processing Services
844	Database Services
845	Maintenance and repair of office machinery and equipment including computers
849	Other computer services
862	Accounting, Auditing and Book-keeping Services
865	Management Consulting Services
866	Services relating to management consulting (excluding arbitration and conciliation services)
8671	Architectural Services
8672	Engineering Services

8673	Integrated engineering services
8676	Technical testing and analysis services
871	Advertising services (limited to TV or radio advertisements)
87201	Executive Search Services
874	Building-Cleaning Services
87905	Translation and Interpretation Services
932	Veterinary Services
9401	Sewage services
9402	Refuse disposal services
9403	Sanitation and similar services
9404	Cleaning services of exhaust gases
9405	Noise abatement services
9409	Other environmental protection services not elsewhere classified
96112	Motion Picture or Video Tape Production Services
96113	Motion Picture or Video Tape Distribution Services
96121	Motion Picture Projection Services
96122	Video Tape Projection Services
96311	Library Services
	Biotechnology Services
	Exhibition Services
	Commercial Market Research
	Interior Design Services, Excluding Architecture
	Professional, Advisory and Consulting Services Relating to Agriculture, Forestry, Fishing and Mining, Including Oilfield Services

Notes to Singapore's Schedule E of Annex 12A:

1. For CPC 9401-9405 and 9409, hazardous waste management is not covered.
2. The services covered are subject to the limitations and conditions specified in Annex 8B.

Schedule F. Construction services

Chapter 12 (Government Procurement) applies to the construction services covered under Singapore's Appendix I, Annex 6 of the GPA, as contained in the document MTN.GNS/W/120.

Note to Singapore's Schedule F of Annex 12A:

The construction services covered are subject to the limitations and conditions specified in Annex 8B.

Schedule G. General Notes

Singapore's Appendix I, Annex 7 of the GPA, applies to Chapter 12 (Government Procurement).

CHINESE TAIPEI

COVERED ENTITIES

For Chinese Taipei:

Schedule A. Central Government Entities

All entities included in Chinese Taipei's Annex 1 to Appendix I of the GPA, for procurement covered by that Annex.

Thresholds:

100,000 SDRs	-	<i>Goods</i>
100,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule B. Sub-Central Government Entities

All entities included in Chinese Taipei's Annex 2 to Appendix I of the GPA, for procurement covered by that Annex, and the following entities:

New Taipei City Government
Taichung City Government
Tainan City Government
Taoyuan County Government (effective from the date of upgrading as a municipality)

Thresholds:

200,000 SDRs	-	<i>Goods</i>
200,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule C. All Other Entities

All entities included in Chinese Taipei's Annex 3 to Appendix I of the GPA, for procurement covered by that Annex.

Thresholds:

400,000 SDRs	-	<i>Goods</i>
400,000 SDRs	-	<i>Services</i>
5,000,000 SDRs	-	<i>Construction Services</i>

Schedule D. Goods

Chinese Taipei's Annex 4 to Appendix I of the GPA applies to Chapter 12

(Government Procurement).

Schedule E. Services (Other than construction services)

The following services as found in document MTN.GNS/W/120 are covered (others being excluded):

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.A.b.	862**	Accounting, Auditing and Bookkeeping services
1.A.d.	8671	Architectural services, including interior design services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.a.	84100	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Database services
1.B.e.	845	Maintenance and repair of office machinery and equipment including computers
	849	Other computer services
1.F.a.	871**	Advertising services (limited to TV or radio advertisements)
1.F.c.	865	Management consulting services
1.F.d.	866**	Services relating to management consulting (excluding arbitration and conciliation services)
1.F.e.	8676	Technical testing and analysis services
1.F.f.	88110**, 88140**	88120** Consulting services incidental to Agriculture, Animal Husbandry and Forestry
1.F.h.	883, 5115	Services incidental to mining

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
1.F.m.	8675	Related scientific and technical consulting services
1.F.o.	874	Building-cleaning services
1.F.t.	87905	Translation and interpretation services
2.B.	7512**	Land-based international Courier services
2.C.a.	7521**	Voice telephone services
2.C.b.	7523**	Packet-switched data transmission services
2.C.c.	7523**	Circuit-switched data transmission services
2.C.d.	7523**	Telex services
2.C.e.	7522	Telegraph services
2.C.f.	7521**,7529**	Facsimile services
2.C.g.	7522**, 7523**	Private leased circuit services
2.C.h.	7523**	Electronic mail
2.C.i.	7523**	Voice mail
2.C.j.	7523**	On-line information and data-base retrieval
2.C.k.	7523**	Electronic data interchange (EDI)
2.C.l.	7523**	Enhanced/valued-added facsimile services including store and forward, store and retrieval
2.C.m.	7523**	Code and protocol conversion services
2.C.o.	75213*	Cellular mobile phone services
2.C.o.	7523**,75213*	Trunked radio services
2.C.o.	7523**	Mobile data services
2.C.o.	75291*	Radio paging services
2.D.a.	96112	Motion picture or video tape production services
2.D.a.	96113	Motion picture or video tape distribution services

<i>GNS/W/120</i>	<i>CPC</i>	<i>Description</i>
2.D.b.	96121	Motion picture projection
2.D.b.	96122	Video-tape projection services
6.A.	9401	Sewage services
6.B.	9402	Refuse disposal services
6.C.	9403	Sanitation and similar services
6.D.		Others:
	9404	Cleaning services of exhaust gases
	9405	Noise abatement services
	9409	Other environmental protection services not elsewhere classified
9.A.	64110**	Hotel lodging services
9.A.	642	Food serving services
9.B.	7471	Travel agencies and tour operators services
11.E.d.	8868**	Maintenance and repair of rail transport equipment
11.F.d.	6112	Maintenance and repair services of motor vehicles
		Commercial market research
		Convention services (services related to logistics for meetings)

Note:

For CPC 9401-9405 and 9409, hazardous waste management is not covered.

Schedule F. Construction Services

All construction services covered under Chinese Taipei's Annex 6 to Appendix I of the GPA applies to Chapter 12 (Government Procurement).

Schedule G. Notes and General Notes

1. The Notes and General Notes specified in Chinese Taipei's Appendix I of the GPA apply to Chapter 12 (Government Procurement), except for General Notes 1, 2 and 8.

Services offered in Chapter 12 (Government Procurement) will be subject to Chapter 8

(Cross-Border Trade in Services) rather than GATS.

ANNEX 12B

SINGAPORE

For Singapore:

The contents specified in Singapore's Appendices II, III, and IV of the GPA apply to Chapter 12 (Government Procurement).

CHINESE TAIPEI

For Chinese Taipei:

The contents specified in Chinese Taipei's Appendices II, III, and IV of the GPA apply to Chapter 12 (Government Procurement).

ANNEX 12C
CONTACT POINTS FOR GOVERNMENT PROCUREMENT

Pursuant to Article 12.4 (Contact Points), the contact points are:

- (a) for Singapore, the Ministry of Finance, or its successors; and
- (b) for Chinese Taipei, the Public Construction Commission, Executive Yuan, or its successors.

ANNEX 15
MODEL RULES OF PROCEDURE

Application

1. These Rules are established under Article 15.10 (Proceedings of Arbitral Panel) and shall apply to dispute settlement proceedings under Chapter 15 (Dispute Settlement) unless the Parties otherwise agree.

Definitions

2. For the purposes of this Annex:

complaining Party means a Party that requests the establishment of a panel under Article 15.6 (Request for an Arbitral Panel); and

panel means an arbitral panel established under Article 15.7 (Composition of Arbitral Panels).

3. Any reference made in these Rules to an Article, is a reference to the appropriate Article in Chapter 15 (Dispute Settlement).

Terms of Reference for Panels

4. Unless the Parties otherwise agree within twenty (20) days from the date of receipt of the request for the establishment of a panel, the terms of reference 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 arbitral panel, pursuant to Article 15.6 (Request for an Arbitral Panel), to make findings of law and/or fact together with the reasons thereof as well as recommendations, and deliver the written reports referred to in Articles 15.12 (Initial Report) and 15.13 (Final Report).”

5. The Parties shall promptly deliver the agreed terms of reference to the panel, upon the designation of the last member of the panel.

6. If the complaining Party asserts that a matter has nullified or impaired benefits, the terms of reference shall so indicate.

Written Submissions and Other Documents

7. Each Party shall deliver no less than four (4) copies of its written submission to the panel and a copy to the other Party.

8. A complaining Party shall deliver its initial written submission to the Party complained against no later than ten (10) days after the date on which the last member of the

panel is appointed. The Party complained against shall deliver its written submission to the complaining Party no later than twenty (20) days upon receipt of the initial written submission of the complaining Party.

9. In respect of a request, notice or other document(s) related to the panel proceedings that is not covered by paragraphs 7 or 8, each Party shall deliver copies of the document(s) to the other Party by facsimile, email or other means of electronic transmission.

10. A Party may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document(s) related to the panel proceedings by delivering a new document clearly indicating the changes.

Operation of Panels

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

12. Except as otherwise provided in these Rules, the panel may conduct its business by any means, including by telephone, facsimile transmission and computer links.

13. Only members of the panel may take part in the deliberations of the panel, but the panel may in consultation with the Parties employ such number of assistants, interpreters or translators, or court reporters (designated note takers) as may be required for the proceedings and permit them to be present during such deliberations. The members of the panel and the persons employed by the panel shall maintain the confidentiality of the panel's proceedings unless such information is already made available to the public.

14. Where a procedural question arises that is not addressed by these Rules, a panel may adopt an appropriate procedure that is consistent with this Agreement.

15. The time period applicable to the panel proceedings shall be suspended for a period that begins on the date on which any member of the panel becomes unable to act and ends on the date on which the successor is appointed.

16. A panel may, in consultation with the Parties, modify any time period applicable in the panel proceedings and make other procedural or administrative adjustments as may be required in the proceedings.

Hearings

17. The chair of the panel shall fix the date and time of the hearing in consultation with the Parties and the other members of the panel, and then notify the Parties in writing of the date, time and location of the hearing.

18. The venue for the proceedings of the panel shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the territories of the Parties with the venue of the first sitting to be in the territory of the complaining Party.

19. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the Party complained against are afforded equal time for arguments, replies and counter-replies.

Decisions of the Panel

20. The panel shall take its decisions by consensus; provided that where a panel is unable to reach consensus it may take its decisions by majority vote.

Availability of Information

21. The Parties shall maintain the confidentiality of the panel's hearings, deliberations and initial report, and all written submissions to, and communications with, the panel, in accordance with the following procedures:

- (a) a Party may make available to the public at any time its own written submissions;
- (b) to the extent it considers strictly necessary to protect personal privacy or legitimate commercial interests of particular enterprises, public or private, or to address essential confidentiality concerns, a Party may designate specific information included in its written submissions, or that it has presented in the panel hearing, for confidential treatment;
- (c) a Party shall treat as confidential any information submitted by the other Party to the panel that the latter Party has designated as confidential pursuant to subparagraph (b); and
- (d) each Party shall take such reasonable steps as are necessary to ensure that its experts, interpreters, translators, court reporters (designated note takers) and other individuals involved in the panel proceedings maintain the confidentiality of the panel proceedings.

Remuneration and Payment of Expenses

22. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to their assistants, court reporters (designated note takers) or other individuals that it retains in a panel proceeding in consultation with the Parties.

ANNEX 16
RELEVANT AUTHORITIES FOR PARAGRAPH 5 OF ARTICLE 16.4 (TAXATION)

For the purpose of paragraph 5 of Article 16.4 (Taxation), the relevant authorities are:

- (a) for Singapore, the Chief Tax Policy Officer, Ministry of Finance, or his successor or such other public officer as may be designated by Singapore; and
- (b) for Chinese Taipei, the Director General of Taxation Agency, Ministry of Finance or his authorised representative, or such other public officer as may be designated by the authorities of Chinese Taipei.

ANNEX 17
CONTACT POINTS

Pursuant to paragraph 1 of Article 17.2 (Contact Points), the contact points are:

- (a) for Singapore, the Ministry of Trade and Industry, or its successors; and
- (b) for Chinese Taipei, the Ministry of Economic Affairs, or its successors.